

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

**Curriculum
(2019 – 2022)**



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

SCHEME OF COURSE

| I SEMESTER | | II SEMESTER | |
|---------------------|-------------------------------|---------------------|--|
| Lang I | Language I | Lang II | Language II |
| EngII | English I | EngII | English II |
| Core I | Principles of Accountancy-I | Core II | Principles of Accountancy-II |
| Allied I | Business Mathematics | Allied III | Business Statistics |
| Allied II | Business Law | Allied IV | Business Economics |
| Val. Edu | RI / MI | Env. Studies | Environmental Science |
| III SEMESTER | | IV SEMESTER | |
| Lang III | Language III | Lang IV | Language IV |
| EngIII | English III | EngIV | English IV |
| Core III | Cost Accounting | Core V | Management Accounting |
| Core IV | Income Tax law and Practice | Elective I | Indirect Tax Laws & Practice |
| Allied V | Company Law | Allied VI | Corporate Accounting |
| SBEC I | Introduction to Computer - I | SBEC II | Computers Tools – Spread Sheet |
| NMEC I | Introduction to Accountancy | NMEC II | Principles of Commerce |
| V SEMESTER | | VI SEMESTER | |
| Core VI | Financial Management | Core X | Operations Management |
| Core VI | Quantitative Technique | Core XI | Strategic Management |
| Core VII | Computers in Business | Core XII | Contemporary Business Legislation |
| Core IX | Auditing | Core XIII | Business Valuation & Business Analysis |
| Elective II | Enterprise Information System | Elective III | Economics for Finance |
| SBEC III | Derivatives Market | | Extension Activities - Gender Studies |

Programme: B.Com. - Professional Accounting (2020 onwards)

| Sem. | Part | Course | Course Title | Course Code | Hours / week | Credits | Marks | | |
|------------|------------|-----------------|--|-----------------------|--------------|---------|-------|------|-------|
| | | | | | | | CI A | ES E | Total |
| I | I | Tamil I | Seyyul, ilakiavaralaru, urainadai, mozhipayirchiumpadaippak amum | U18TM1L1 | 6 | 3 | 25 | 75 | 100 |
| | II | English I | English Communication Skills-I | U16EGNL1 | 6 | 3 | 25 | 75 | 100 |
| | | Core I | Principles of Accountancy-I | U18CP101 | 6 | 5 | 25 | 75 | 100 |
| | III | Allied I | Business Mathematics | U18CP1Y1 | 5 | 4 | 25 | 75 | 100 |
| | | Allied II | Business Law | U19CP1Y2 | 5 | 4 | 25 | 75 | 100 |
| | IV | Value Ed | Value Education (RI/MI) | U15VL1:1/ U15VL1:2 | 2 | 2 | 25 | 75 | 100 |
| II | I | Tamil II | Seyyul, ilakiavaralaru, sirukadai, mozhipayirchi, bhakti ilakkiam | U18TM2L2 | 6 | 3 | 25 | 75 | 100 |
| | II | English II | Language through Literature | U16EGNL2 | 6 | 3 | 25 | 75 | 100 |
| | | Core II | Principles of Accountancy-II | U18CP202 | 6 | 5 | 25 | 75 | 100 |
| | III | Allied III | Business Statistics | U18CP2Y3 | 5 | 4 | 25 | 75 | 100 |
| | | Allied IV | Business Economics | U18CP2Y4 | 5 | 4 | 25 | 75 | 100 |
| | IV | Env. St. | Environmental Science | U16EST21 | 2 | 2 | 25 | 75 | 100 |
| III | I | Tamil III | Seyyul, kaapiyam, puraanam, sirrilakkiam, ilakiavaralaru, naval, mozhipayirchi | U18TM3L3 | 6 | 3 | 25 | 75 | 100 |
| | II | English III | Business Communication in English | U17EGCL3 | 6 | 3 | 25 | 75 | 100 |
| | | Core III | Cost Accounting | U18CP303 | 5 | 4 | 25 | 75 | 100 |
| | III | Core IV | Income Tax Law and Practice | U18CP304 | 5 | 4 | 25 | 75 | 100 |

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|----|-----|----------------------|---|----------|----|---|----|----|-----|
| | | Allied V | Company Law | U18CP3Y5 | 4 | 3 | 25 | 75 | 100 |
| | IV | SBEC I | Introduction to Computer – MS Word | U18CP3E1 | 2 | 2 | 40 | 60 | 100 |
| | | NMEC I | Introduction to Accountancy | U18CP3E1 | 2 | 2 | 25 | 75 | 100 |
| IV | I | Tamil IV | Seyyul, naadakam, ilakiavaralaru, mozhipayirchi | U18TM4L4 | 5 | 3 | 25 | 75 | 100 |
| | II | English IV | English through Literature | U16EGNL4 | 5 | 3 | 25 | 75 | 100 |
| | | Core V | Management Accounting | U18CP405 | 5 | 5 | 25 | 75 | 100 |
| | III | Elective I | Indirect Tax Laws and Practice | U18CP4:1 | 4 | 3 | 25 | 75 | 100 |
| | | Allied VI | Corporate Accounting | U18CP4Y6 | 5 | 4 | 25 | 75 | 100 |
| | IV | SBEC II | Computer Tools – Spread sheet | U18CP4E2 | 2 | 2 | 60 | 40 | 100 |
| | | NMEC II | Principles of Commerce | U18CP4E2 | 2 | 2 | 25 | 75 | 100 |
| | | Soft Skills | Life Skills | U16LFS41 | 2 | 1 | -- | -- | 100 |
| | | Extension Activities | NSS, NCC, Rotract, Leo club, etc ... | U16ETA41 | -- | 1 | -- | -- | -- |
| V | | Core VI | Financial Management | U18CP506 | 6 | 5 | 25 | 75 | 100 |
| | | Core VI | Quantitative Techniques | U18CP507 | 6 | 5 | 25 | 75 | 100 |
| | | Core VII | Computers in Business | U18CPP08 | 5 | 5 | 40 | 60 | 100 |
| | III | Core IX | Auditing | U18CP509 | 6 | 5 | 25 | 75 | 100 |
| | | Elective II | Enterprise Information System | U18CP5:2 | 5 | 5 | 25 | 75 | 100 |
| | IV | SBEC III | Derivatives Market | U20CP5S3 | 2 | 2 | 25 | 75 | 100 |
| VI | | Core X | Operations Management | U18CP610 | 6 | 5 | 25 | 75 | 100 |
| | | Core XI | Strategic Management | U18CP611 | 6 | 5 | 25 | 75 | 100 |
| | III | Core XII | Contemporary Business Legislation | U18CP612 | 6 | 5 | 25 | 75 | 100 |

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|---|---|----------------------|---|-----------------|---------------|---|----|------------|-----|
| | | Core XIII | Business Valuation and Business Analysis | U18CP613 | 6 | 5 | 25 | 75 | 100 |
| | | Elect. III | Economics for Finance | U18CP6:3 | 6 | 5 | 25 | 75 | 100 |
| | V | Gender Studies | Gender Studies | U16GST61 | -- | 1 | -- | -- | 100 |
| * Other Languages : | | | Hindi | Sanskrit | French | | | | |
| Semester I : | | | U14HD1L1 | U14SK1L1 | U14FR1L1 | | | | |
| Semester III : | | | U14HD3L3 | U14SK3L3 | U14FR3L3 | | | | |
| Semester II : | | | U14HD2L2 | U14SK2L2 | U14FR2L2 | | | | |
| Semester IV : | | | U14HD4L4 | U14SK4L4 | U14FR4L4 | | | | |
| Part I : 4 Core Theory: 13 Allied : 6 NMEC : 2 Env. Studies : 1 Value Education : 1 | | | | | | | | Total : 40 | |
| Part II : 4 Elective : 3 SBEC : 3 Soft Skills : 1 Extension Activities : 1 Gender Studies : 1 | | | | | | | | | |
| NMEC offered by the Department: 1. Introduction to Accountancy - U18CP3E1 | | | | | | | | | |
| 2. Principles of Commerce - U18CP4E2 | | | | | | | | | |

VISION

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

MISSION

- Educating the contemporary global development in the areas of Commerce and Business through effective blend of curricular and co-curricular activities.
- Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.
- Moulding for leadership positions in organisations at national and international levels.
- 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 completion of the Programme, graduants will be able 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:** Exemplify moral/ethical values in conducting one's life and use ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAMME SPECIFIC OUTCOMES

B.COM (PROFESSIONAL ACCOUNTING)

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

PSO 1: Articulate the essential knowledge applying analytical skills to business activities and evaluate different business problems using creative and integrative abilities.

PSO 2: Interpret the concepts of management of finance and decision making in different business contexts.

PSO 3: Execute skills in providing tax services and become acquainted with the contemporary laws and accounting standards for professional career advancement.

PSO 4: Demonstrate knowledge of various strategies relevant to the market, their formulation and implementation in business operations.

PROGRAMME ARTICULATION MATRIX

| | COURSE NAME | COURS E CODE | CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES |
|--|------------------------|-------------------------|--|
|--|------------------------|-------------------------|--|

| S. No | | | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PS O1 | PS O2 | PS O3 | PS O4 |
|-------|----------------------------------|-----------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|
| 1. | Principles of Accountancy-I | U18CP1 01 | H | H | H | H | | M | | M | | H | H | | |
| 2 | Business Mathematics | U18CP1 Y1 | H | M | M | H | | H | | | | H | M | L | |
| 3 | Business Law | U19CP1 Y2 | M | H | H | H | L | H | M | M | M | H | H | M | H |
| 4 | Principles of Accountancy-II | U18CP2 02 | H | H | H | H | | M | | M | L | H | H | H | H |
| 5 | Business Statistics | U18CP2 Y3 | H | M | H | | M | | M | M | | M | M | H | |
| 6 | Business Economics | U18CP2 Y4 | H | H | H | M | | L | M | H | M | H | M | M | H |
| 7 | Cost Accounting | U18CP3 03 | H | M | H | H | | H | H | H | L | H | M | M | H |
| 8 | Income Tax Law and Practice | U18CP3 04 | H | M | H | H | | H | M | H | | H | H | H | |
| 9 | Company Law | U18CP3 Y5 | H | H | H | H | H | | H | H | H | H | | H | H |
| 10 | Introduction to computer MS Word | U18CPP S1 | M | H | H | H | H | H | M | H | | H | H | M | |
| 11 | Introduction to Accountancy | U18CP3 E1 | H | H | H | H | | | | M | | H | H | H | L |
| 12 | Management Accounting | U18CP4 05 | H | | H | H | | H | H | H | M | H | M | M | L |
| 13 | Indirect Tax Laws and Practice | U18CP4: 1 | H | H | M | M | M | M | H | M | M | H | H | M | L |
| 14 | Corporate Accounting | U18CP4 Y6 | H | H | H | L | | M | L | M | | M | M | H | L |
| 15 | Computer Tools – Spread sheet | U18CPP S2 | H | H | H | | H | H | L | H | L | H | M | H | L |
| 16 | Principles of Commerce | U18CP4 E2 | H | H | M | L | | L | M | M | L | M | M | L | L |
| 17 | Financial Management | U18CP5 06 | H | H | H | M | | H | M | M | | H | H | H | L |

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|----|--|----------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 18 | Quantitative Techniques | U18CP507 | H | M | M | M | | M | M | M | | M | M | M | |
| 19 | Computers in Business | U18CPP08 | M | M | H | H | H | M | M | L | | H | M | M | |
| 20 | Auditing | U18CP509 | M | M | H | H | | M | M | M | M | M | | H | |
| 21 | Enterprise Information System | U18CP5:2 | H | M | M | M | M | M | | H | | M | M | | |
| 22 | Derivatives Market | U20CP5S3 | H | M | M | H | | M | M | M | | H | M | M | M |
| 23 | Operations Management | U18CP610 | H | M | M | M | L | M | M | M | | M | M | | M |
| 24 | Strategic Management | U18CP611 | H | H | M | H | | M | | | H | H | H | | H |
| 25 | Contemporary Business Legislation | U18CP612 | M | M | M | L | L | M | | M | M | H | M | | H |
| 26 | Business Valuation and Business Analysis | U18CP613 | H | M | H | H | | H | M | M | | H | H | H | |
| 27 | Economics for Finance | U18CP6:3 | H | M | M | M | L | M | | H | | M | | M | M |

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|--------------------|-----------------------------|------------------------|
| SEMESTER –I | CORE:I-PRINCIPLES OF | CODE: U18CP101 |
| CREDITS: 5 | ACCOUNTANCY -I | TOTAL HOURS: 90 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|--|--------------|---------------------|
| 1 | Describe the basics of accounting concepts and conventions. | K2 | I |
| 2 | Assess the rules for posting transactions from journal to ledger and recall the procedure for preparation of Final Accounts. | K5 | II |
| 3 | Analyse the different methods of depreciation of assets. | K4 | III |
| 4 | Describe the concept of Bills of Exchange. | K2 | III |
| 5 | Prepare Consignment and Joint Venture account by posting transactions. | K6 | IV |
| 6 | Construct the Receipts and Payments, and Income and Expenditure Accounts. | K6 | V |

UNIT I - ACCOUNTING BASICS

(15 Hours)

- 1.1 Accounting Principles, Concepts and Conventions
- 1.2 Capital and Revenue transactions –Capital and Revenue Expenditures, Capital & Revenue Receipts
- 1.3 Accounting Standards- Concepts & objectives
- 1.4 Double Entry System, Books of Prime Entry, Subsidiary Books Cash Book
- 1.5 Bank Reconciliation Statement
- 1.6 Journal, Ledger, Trial Balance.

UNIT II - FINAL ACCOUNTS & RECTIFICATION OF ERRORS (20 Hours)

- 2.1 Final accounts of profit making concerns
 - 2.1.1 Accounting treatment of Bad debts Reserve for Bad & Doubtful Debts
 - 2.1.2 Provision for discount on debtors & Provision for discount on creditors.
 - 2.1.3 Preparation of Trading Account, Profit & Loss Account & Balance Sheet.
- 2.2 Rectification of Errors.

UNIT III - DEPRECIATION AND BILLS OF EXCHANGE (20 Hours)

- 3.1 Depreciation, Methods of recording depreciation (When provision for depreciation is maintained and not maintained)
 - 3.1.1 Methods of providing depreciation
 - 3.1.2 Change in depreciation method.
- 3.2 Bills of Exchange
 - 3.2.1 Methods of handling
 - 3.2.2 Bills of Exchange
 - 3.2.3 Commercial Bill

- 3.2.4 Accommodation Bill
- 3.2.5 Insolvency.

UNIT IV- CONSIGNMENT AND JOINT VENTURE

(20 Hours)

4.1 Consignment

4.1.1 Cost Price

- 4.1.2 Invoice Price
- 4.1.3 Commission
- 4.1.4 Valuation of Stock
- 4.1.5 Normal and Abnormal loss

4.2 Joint Venture

- 4.2.1 Separate set of books
- 4.2.2 Books of one Co- Venturer and all the Co – Venturers

UNIT V - ACCOUNTS OF NON PROFIT ORGANISATIONS

(15 HOURS)

5.1 Preparation of Receipts and Payments Account from Income and Expenditure Accounts.

- 5.1.1 Preparation of Opening and Closing Balance sheet from Income and Expenditure Account.
- 5.1.2 Receipts and Payments Account.

TOPICS FOR SELF STUDY

| S.No. | Topics | Web Links |
|--------------|---|---|
| 1 | Partnership accounts - Introduction to partnership accounts, Treatment of Goodwill, Admission , Retirement, Death | https://www.icai.org/post.html?post_id=15583 |
| 2 | Inventories Management | https://www.icai.org/post.html?post_id=15583 |
| 3 | Sale of goods on approval or return basis | https://www.icai.org/post.html?post_id=15583 |
| 4 | Ratio analysis | https://www.readyratios.com/reference/ |

TEXT BOOKS

- 1.The Study materials of the Institute of Chartered accountants of India and Institute of Cost Accountants of India on Financial accounting.
2. Financial accounting, Margham Publications, 2015 – T.S Reddy and A. Murthy.

REFERENCES

1. Financial Accounting, Kalyani Publishers – Jain.S.P and Narang. K.L

WEB LINKS

1. <https://www.icai.org/> - Official website of ICAI
2. <https://icmai.in/icmai/> - Official website of ICAI
3. https://www.icai.org/post.html?post_id=12430 – Financial accounting (CA - Study material)
4. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5 Revised.pdf - Financial accounting (CMA – Study Material)

Theory: 20 % (A & B); Problems: 80 % (C & D)

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcome | Blooms Taxonomic Level of Transaction |
|---|---|---|---------------------------------------|
| UNIT I ACCOUNTING BASICS | | | |
| 1.1 | Accounting Principles, Concepts and Conventions | <ul style="list-style-type: none"> • Define accounting equation. • Explain the various concepts and conventions | K2 |
| 1.2 | Capital and Revenue transactions | <ul style="list-style-type: none"> • List the capital and revenue expenditures and receipts. | K1 |
| 1.3 | Accounting Standards- Concepts & objectives | <ul style="list-style-type: none"> • Explain the Accounting standards • List the objectives of accounting. | K2 |
| 1.4 | Double entry systems, Books of prime entry, subsidiary books, cash book | <ul style="list-style-type: none"> • Define single entry and prime entry. • Illustrate single entry and double entry systems. | K2 |
| 1.5 | Bank Reconciliation statement | <ul style="list-style-type: none"> • Summarise the preparation of Bank reconciliation statement | K2 |
| 1.6 | Journal, Ledger, Trial balance | <ul style="list-style-type: none"> • Define Journal, Ledger and Trial balance • Illustrate the problems in Trial balance | K2 |
| UNIT II FINAL ACCOUNTS & RECTIFICATION OF ERRORS | | | |
| 2.1 | Final accounts of profit making concerns | <ul style="list-style-type: none"> • Define Final accounts | K2 |

| | | | |
|--|---|--|-----------|
| | | <ul style="list-style-type: none"> Classify the different stages in Final accounts | |
| 2.1.1 | Accounting treatment of Bad debts reserve for bad & doubtful debts | <ul style="list-style-type: none"> Apply the various accounting treatment of bad & doubtful debts | K3 |
| 2.1.2 | Provision for discount on debtors & provision for discount on creditors | <ul style="list-style-type: none"> Apply the various Provisions of discount on debtors and creditors | K3 |
| 2.1.3 | Preparation of Trading account profit & loss account & Balance sheet | <ul style="list-style-type: none"> Discuss the procedure of Final accounts Predict the Profit or Loss of a concern | K6 |
| 2.2 | Rectification of Errors | <ul style="list-style-type: none"> List out the different kinds of errors Illustrate the problems in rectification of errors | K2 |
| UNIT III DEPRECIATION AND BILLS OF EXCHANGE | | | |
| 3.1 | Depreciation – introduction | <ul style="list-style-type: none"> Define Depreciation Compare straight line and diminishing balance method | K2 |
| 3.1.1 | Methods of Recoding depreciation. Straight line method Written down value method | <ul style="list-style-type: none"> Illustrate the problems in Straight line method and diminishing balance method | K2 |
| 3.1.2 | Change in depreciation method. | <ul style="list-style-type: none"> Identify the procedure for change in method of depreciation. | K3 |
| 3.2 | Bills of Exchange | <ul style="list-style-type: none"> Define Bills of Exchange List the entries passed in the books of Drawer and Drawee on renewal of a bill | K1 |
| 3.2.1 | Methods of handling | <ul style="list-style-type: none"> Summarise the methods of handling the bills of exchange | K2 |
| 3.2.2 | Commercial Bill | <ul style="list-style-type: none"> Explain the commercial bill Explain the accommodation bills | K4 |
| 3.2.3 | Accommodation Bill | | |
| 3.2.4 | Insolvency | | |

| | | | |
|--|---|--|-----------|
| | | <ul style="list-style-type: none"> Analyse the insolvency situation that arises under Bills of Exchange | |
| UNIT IV CONSIGNMENT AND JOINT VENTURE | | | |
| 4.1 | Consignment | <ul style="list-style-type: none"> Define Consignment Summarise the entries required in the books of consignor when good are sent at invoice price Summarise the entries required in the books of consignor when good are sent at invoice price. Estimate the value of stock. Estimate the normal and abnormal loss in consignment sales. | K5 |
| 4.1.1 | Cost price | | |
| 4.1.2 | Invoice price | | |
| 4.1.3 | Commission | | |
| 4.1.4 | Valuation of stock | | |
| 4.1.5 | Normal and Abnormal loss | | |
| 4.2 | Joint Venture | <ul style="list-style-type: none"> Define Joint Venture. Classify the methods of recording transactions relating to Joint venture | K4 |
| 4.2.1 | Separate set of books | | |
| 4.2.2 | Books of one co- venture and all the co-ventures | | |
| UNIT V ACCOUNTS OF NON PROFIT ORGANIZATIONS | | | |
| 5.1 | Preparation of Receipts and Payments Account from Income and Expenditure Accounts. | <ul style="list-style-type: none"> Define Non-trading organization Prepare Income & Expenditure account | K6 |
| 5.1.1 | Preparation of Opening and Closing Balance sheet from income and Expenditure Account. | <ul style="list-style-type: none"> Prepare the Balance sheet of a Non trading concern. | K6 |
| 5.1.2 | Receipts and Payments Account. | <ul style="list-style-type: none"> Compare the Receipts & Payments account and Income & Expenditure account | K2 |

MAPPING SCHEME FOR POs, PSO's and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

| | | |
|--------------------|--|------------------------|
| SEMESTER –I | ALLIED :I– BUSINESS MATHEMATICS | CODE: U18CP1Y1 |
| CREDITS: 4 | | TOTAL HOURS: 75 |

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 | Analyse the business conditions for maximizing profit and minimizing losses. | K4 | 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 $a+\sqrt{b}$ & 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 Algorithm
- 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^{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^{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^{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

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Fundamental concepts of modern algebra | https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra |
| 2 | Probability using Permutations and Combinations | https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/ |
| 3 | Mathematical reasoning | https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf |
| 4 | Probability density function | https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php |

TEXT BOOK

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

REFERENCES

1. Aggarwal, B. M, Business Mathematics & Statistics Fundamentals ,1st 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

| Unit/Section | Content | Learning Outcome | Blooms Taxonomic Level of Transaction |
|---|--|--|---------------------------------------|
| UNIT I INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION AND ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION | | | |
| 1.1 | Introduction to Number System | <ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems | K2 |
| 1.2 & 1.3 | Law of Indices | <ul style="list-style-type: none"> Recall the laws constituting the problems of indices | K1 |
| | Meaning of a^0 , a^{-m} , $a^{p/q}$ & Problems | <ul style="list-style-type: none"> Apply the laws of indices to solve the problems of different types | K3 |
| | Meaning and order of surds | <ul style="list-style-type: none"> Recall the meaning and order of surds | K1 |

| | | | |
|---|---|---|-----------|
| | Square root of binomial surd $a + \sqrt{b}$ problems | <ul style="list-style-type: none"> • Make use of laws to solve the different type of surds | K3 |
| 1.4 | Meaning & Laws of Logarithm | <ul style="list-style-type: none"> • Relate the knowledge with the problems of logarithm | K2 |
| | Product and quotient rule Problems Power rule, rule for change of base problems & common Logarithm | <ul style="list-style-type: none"> • Solve the problems of different types in logarithm | K3 |
| 1.5 | Meaning & problems of Simultaneous equation | <ul style="list-style-type: none"> • Solve the business problems using equations | K3 |
| | Meaning & problems of quadratic equation | <ul style="list-style-type: none"> • Compare different alternatives using equations to make judgements | K2 |
| 1.6 | Meaning of Arithmetic Progression and Problems of finding nth term | <ul style="list-style-type: none"> • Calculate sequence and series of investment process using AP | K3 |
| 1.7 | Problems of finding sum to n term | <ul style="list-style-type: none"> • Plan their investment using AP | K3 |
| 1.8 | Meaning of Geometric Progression Problems of finding sum to n^{th} term | <ul style="list-style-type: none"> • Calculate sequence and series of GP • Utilize GP to know the investments in case of cumulative returns | K3 |
| 1.9 | Meaning of Harmonic Progression and Problems of finding n^{th} term | <ul style="list-style-type: none"> • Calculate the sequence of HP | K3 |
| UNIT II SET THEORY AND APPLICATION PROBABILITY | | | |
| 2.1 | Meaning and types of Sets | <ul style="list-style-type: none"> • Define meaning and types of Sets | K1 |
| | Operations, Laws of Set & its application in Business | <ul style="list-style-type: none"> • Solve business problems using sets | K3 |
| 2.2 | Application Probability | <ul style="list-style-type: none"> • Solve problems in Probability | K3 |
| 2.3 | Conditional Probability | <ul style="list-style-type: none"> • Solve problems in permutation and combination. | K3 |
| UNIT III DIFFERENTIAL CALCULUS | | | |
| 3.1 | Limits of a function & its properties | <ul style="list-style-type: none"> • Illustrate the function and properties of limits | K2 |

| | | | |
|---|--|---|-----------|
| 3.2 | Continuity and Properties of continuous function | <ul style="list-style-type: none"> Recall the properties of continuous function | K1 |
| 3.3 | Differentiation 3.3.1-3.3.3 Derivative of x^n , e^x & constant | <ul style="list-style-type: none"> Utilize the derivative functions and its rules to find the rate of change in business problems | K3 |
| | 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"> Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand | K3 |
| UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS | | | |
| 4.1 | Meaning and Problems in Maxima and Minima | <ul style="list-style-type: none"> Calculate maxima and minima in a function | K3 |
| 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"> Evaluate the constructs of integration Examine the function using integrations | K5 |
| UNIT V MATRIX ALGEBRA | | | |
| 5.1 & 5.2 | Meaning and Types of Matrix | <ul style="list-style-type: none"> Define matrix and explain different type of matrices | K1 |
| 5.3 to 5.6 | Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication of Matrices | <ul style="list-style-type: none"> Apply the knowledge of matrices to do matrix operations | K3 |
| 5.7 – 5.9 | Determinants, Singular and Non-singular Matrices | <ul style="list-style-type: none"> Solve the determinants and singular and non-singular matrices | K3 |
| 5.10-5.12 | Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix. | <ul style="list-style-type: none"> Solve the business problems using matrix operations | K3 |

| | | | |
|------|--|---|-----------|
| 5.13 | Use of Matrices in Simultaneous linear equations | • Solve the equations using matrix and vice versa | K3 |
|------|--|---|-----------|

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 | - | M | - | M | L | - | - | L | M | M | L | L |
| CO2 | H | M | M | H | M | M | - | L | - | M | M | L | - |
| CO3 | M | - | - | H | - | - | - | L | - | H | M | - | - |
| CO4 | - | M | M | H | M | M | L | L | - | H | H | - | - |
| CO5 | - | H | - | H | M | H | L | - | L | H | H | - | L |
| CO6 | - | M | - | H | | H | L | L | - | H | H | - | - |

COURSE ASSESSMENT METHODS

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

| | | |
|--------------------|----------------------------------|------------------------|
| SEMESTER –I | ALLIED :II - BUSINESS LAW | CODE: U19CP1Y2 |
| CREDITS: 4 | | TOTAL HOURS: 75 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|--|--------------|---------------------|
| 1 | Identify and discuss the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872. | K2 | I |
| 2 | Apply the rule, “All agreements are not contracts but all contracts are agreements”. | K3 | II |
| 3 | Summarize the various modes of discharge of contract. | K2 | III |
| 4 | Appraise the concept of bailment and pledge. | K4 | IV |
| 5 | Distinguish between a contract of indemnity and a contract of guarantee. | K4 | IV |
| 6 | Apply the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930. | K3 | V |

UNIT I - INTRODUCTION TO LAW OF CONTRACT

(10 Hours)

1.1 Introduction

1.1.1 Nature and classification of Contracts

1.1.2 Essential elements of a valid contract

1.2 Void, Voidable and Valid agreement

1.3 Offer and Acceptance

1.3.1 Legal rules as to offer

1.3.2 Tenders

1.3.3 Cross offers

1.3.4 Legal rules as to acceptance.

UNIT II - CONSIDERATION AND LEGALITY OF OBJECT

(20 Hours)

2.1 Consideration

2.1.1 Definition

2.1.2 Legal rules as to consideration

2.1.3 Stranger to contract

2.1.4 Contract without consideration is void-exceptions

2.2 Capacity of Parties

2.2.1 Law relating to competence of parties to a contract

2.2.2 Minors

2.2.3 Persons of unsound mind

- 2.2.4 Other persons
- 2.3 Free Consent
 - 2.3.1 Meaning of “consent” and “free consent”
 - 2.3.2 Coercion
 - 2.3.3 Difference between coercion and undue influence
 - 2.3.4 Define misrepresentation and fraud
 - 2.3.5 Effects on the validity of an agreement
- 2.4 Legality of Object
 - 2.4.1 Unlawful and illegal agreements
 - 2.4.2 Effects of illegality
 - 2.4.3 Doctrine of public policy
- 2.5 Void contracts
- 2.6 Contingent Contract
 - 2.6.1 Essential characteristics of a contingent contract
 - 2.6.2 Rules regarding contingent contract
 - 2.6.3 Difference between a wagering agreement and a contingent contract

UNIT III - PERFORMANCE AND DISCHARGE OF CONTRACTS (10 Hours)

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

UNIT IV - SPECIAL CONTRACTS (20 Hours)

- 4.0 Special contracts
- 4.1 Indemnity and Guarantee
 - 4.1.1 Essential features of a contract of guarantee
 - 4.1.2 Distinction between a contract of indemnity and a contract of guarantee
 - 4.1.3 Kinds of guarantee
 - 4.1.4 Rights of surety
 - 4.1.5 Discharge of surety
- 4.2 Bailment and pledge
 - 4.2.1 Requisites of bailment, Classification of bailment
 - 4.2.2 Duties and rights of bailor and bailee
 - 4.2.3 Distinction between particular lien and general lien
 - 4.2.4 Finder of goods
 - 4.2.5 Termination of bailment
 - 4.2.6 Rights and duties of pawnor and pawnee
- 4.3 Agency
 - 4.3.1 Essentials of relationship of agency
 - 4.3.2 Creation of agency
 - 4.3.3 Classification of agents
 - 4.3.4 Termination of agency.

UNIT V - SALE OF GOODS ACT 1930

(15 Hours)

5.1 Sale of Goods Act 1930

5.2 Formation of contract of sale

5.2.1 Essentials of a contract of sale

5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement

5.2.3 Classification of goods

5.2.4 Effect of destruction of goods

5.2.5 Document of title to goods

5.3 Conditions and Warranties

5.3.1 Distinction between a condition and warranty – Implied Conditions and Warranties

5.3.2 Caveat Emptor

5.4 Transfer of property in and title of goods

5.4.1 Passing of property

5.4.2 Sale by non-owners

5.5 Rights of unpaid seller

5.5.1 Remedies for breach of contract of sale

5.5.2 Auction sales.

TOPICS FOR SELF STUDY

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Securities laws,2014 | https://en.m.wikipedia.org/wiki/Securities_Laws |
| 2 | Essential commodities act | www.legislative.gov.in |
| 3 | Fiscal Responsibility and Budget Management Act, 2003 | https://resource.cdn.icai.org/55863bos45243mod2cp2.pdf |
| 4 | Minimum wages act,1948 | https://icmai.in/upload/Students/Syllabus2016/Integer/Paper-6New.pdf |

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---|---|---|---------------------------------------|
| UNIT I INDIAN CONTRACTS ACT 1872 | | | |
| 1.1 | Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract | <ul style="list-style-type: none">• Recall the definition of a Contract• Explain the classifications of Contract | K1 |
| 1.2 | Void , Voidable and Valid agreement | <ul style="list-style-type: none">• Distinguish a void contract from a voidable contract | K2 |
| 1.3 | Offer and Acceptance 1.3.1 Legal rules as to offer 1.3.2 Tenders 1.3.3 Cross offers 1.3.4 Legal rules as to acceptance | <ul style="list-style-type: none">• Define Offer and Acceptance• Identify the circumstances under which an offer will lapse | K2 |
| UNIT II CONSIDERATION AND LEGALITY OF OBJECT | | | |
| 2.1 | Consideration 2.1.1 Definition 2.1.2 Legal rules as to consideration 2.1.3 Stranger to contract 2.1.4 Contract without consideration is void – exceptions | <ul style="list-style-type: none">• Define consideration• Discuss the rules regarding consideration• Acquire problem solving techniques | K3 |

| | | | |
|--|--|--|-----------|
| 2.2 | Capacity of Parties 2.2.1 Law relating to competence of parties to a contract 2.2.2 Minors 2.2.3 Persons of unsound mind 2.2.4 Other persons | <ul style="list-style-type: none"> Identify the rules regarding provisions of necessities to a minor Apply case laws in the area of business | K3 |
| 2.3 | Free consent 2.3.1 Meaning of consent and free consent 2.3.2 Coercion 2.3.3 Differences between coercion and undue influence 2.3.4 Define misrepresentation and fraud 2.3.5 Effects on the validity of an agreement | <ul style="list-style-type: none"> Define free consent. Compare misrepresentation and fraud | K2 |
| 2.4 | Legality of Object 2.4.1 Unlawful and illegal agreement 2.4.2 Effects of illegality 2.4.3 Doctrine of public policy | <ul style="list-style-type: none"> Identify the exceptions to the rule that an agreement in restraint of trade is void | K2 |
| 2.5 | Void Contracts | <ul style="list-style-type: none"> Explain a void contract | K2 |
| 2.6 | Contingent Contracts 2.6.1 Essential characteristics of a contingent contract 2.6.2 Rules regarding contingent contract 2.6.3 Differences between a Wagering agreement and a contingent contract | <ul style="list-style-type: none"> Summarize the effects of wagering agreement Compare a wagering agreement and a contingent contract | K2 |
| UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS | | | |
| 3.1 | Performance of contracts 3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises | <ul style="list-style-type: none"> Interpret and apply case laws in the area of business. Identify the fundamental legal principles behind contractual agreement | K2 |
| 3.2 | Discharge of contracts - Modes of Discharge | <ul style="list-style-type: none"> Summarize the various modes of discharge of contract | K2 |

| | | | |
|----------------------------------|---|---|-----------|
| 3.3 | Remedies for Breach of contract | <ul style="list-style-type: none"> Define Breach of contract Classify the remedies that are available to the affected party in case of breach of contract | K2 |
| 3.4 | Quasi contracts 3.4.1 Kinds of Quasi contracts | <ul style="list-style-type: none"> Define quasi contract Discuss the kinds of quasi contract | K2 |
| UNIT IV SPECIAL CONTRACTS | | | |
| 4.1 | Special contracts – Introduction Indemnity and Guarantee 4.1.1 Essential features of a contract of guarantee 4.1.2 Distinction between a contract of indemnity and a contract of guarantee 4.1.3 Kinds of guarantee | <ul style="list-style-type: none"> Illustrate the contract of Indemnity and Guarantee Distinguish between Indemnity and Guarantee | K4 |
| | 4.1.4 Rights of surety 4.1.5 Discharge of surety | <ul style="list-style-type: none"> Examine the rights of a surety against the principal debtor and Creditor Explain the discharge of surety. | K4 |
| 4.2 | Bailment and pledge 4.2.1 Requisites of bailment, Classification of bailment 4.2.2 Duties and rights of bailor and bailee 4.2.3 Distinction between particular lien and general lien 4.2.4 Finder of goods 4.2.5 Termination of bailment 4.2.6 Rights and duties of pawnor and pawnee | <ul style="list-style-type: none"> Discuss the concept of Bailment and Pledge State the differences between Bailment and Pledge Distinguish between general lien and particular lien Discuss the rights and duties of a pawnor and pawnee | K4 |

| | | | |
|--------------------------------------|---|--|-----------|
| 4.3 | Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency | <ul style="list-style-type: none"> Recall the term agency by ratification Explain the various modes of creation of an agency Classify the different types of agents | K2 |
| UNIT V SALE OF GOODS ACT 1930 | | | |
| 5.1 | Sale of Goods Act- 1930 Introduction | <ul style="list-style-type: none"> Define contract of sale Explain the essential elements of a contract of sale | K2 |
| 5.2 | Formation of contract of sale 5.2.1 Essentials of a contract of sale 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement 5.2.3 Classification of goods 5.2.4 Effects of destruction of goods 5.2.5 Document of title to goods | <ul style="list-style-type: none"> Distinguish sale from agreement to sell Classify the Goods under the Sale of Goods Act | K4 |
| 5.3 | Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor | <ul style="list-style-type: none"> State the exceptions to the rule caveat emptor. Identify the implied conditions and warranties in a contract of sale | K2 |
| 5.4 | Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners | <ul style="list-style-type: none"> Apply the provisions of the sale of Goods Act with respect of delivery of Goods Explain the duties of buyer | K3 |
| 5.5 | Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales | <ul style="list-style-type: none"> Describe the rights of unpaid seller and remedies for breach of sale contract | K2 |

MAPPING SCHEME FOR THE POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey (FEEDBACK)

| | | |
|---------------------|--|------------------------|
| SEMESTER –II | CORE :II - PRINCIPLES OF ACCOUNTANCY-II | CODE: U18CP202 |
| CREDITS: 5 | | TOTAL HOURS: 90 |

COURSE OUTCOMES

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

| SLNo | Course Outcomes | Level | Unit covered |
|-------------|---|--------------|---------------------|
| 1 | Apply different methods of branch accounts to find the profit or loss of the head office and branches using various methods of Branch accounting. | K3 | I |
| 2 | Prepare Departmental Trading and Profit & Loss account. | K6 | II |
| 3 | Analyse the incomplete records of accounting and calculate the profit or loss using various methods. | K4 | III |
| 4 | Relate the concept of Account Current and calculate the Average Due Dates in various situations. | K4 | IV |
| 5 | Classify the various insurance claims for loss of stock and loss of profit. | K2 | IV |
| 6 | Construct the analytical table for various situations in Royalty accounts. | K6 | V |

UNIT I- BRANCH ACCOUNTING

(18 Hours)

1.1 Types of Branch Accounts

1.2 Dependent Branch

1.2.1 Debtors method

1.2.2 Stock & Debtors method.

1.2.3 Final Accounts method.

1.2.4 Wholesale Branch method.

1.3 Independent Branch

1.3.1 Separate final Accounts methods

UNIT II - DEPARTMENTAL ACCOUNTING

(18 Hours)

2.1 Treatment & apportionment of Joint expenses

2.2 Treatment of interdepartmental transfers

2.3 Preparation of Department Trading and Profit & Loss Account.

2.4 General P&L A/C

UNIT III - SINGLE ENTRY SYSTEM

(16 Hours)

3.1 Difference between single Entry & Double entry.

3.2 Ascertainment of Profit.

3.3 Method of Preparation.

3.3.1 Statement of Affair method

3.3.2 Conversion

UNIT IV - ACCOUNT CURRENT

(20 Hours)

4.1 Meaning of Account Current.

4.1.1 Methods of Preparing Account Current.

4.2 Average Due Date

4.2.1 Meaning.

4.2.2 Calculation of average due date in various situations

4.3 Insurance Claims

4.3.1 Claims for loss of stock

4.3.2 Claims for loss of profit

4.3.3 Application of Average Clause

UNIT V- ROYALTY ACCOUNTS

(18 Hours)

5.1 Meaning of Royalty, Minimum Rent, Short workings.

5.2 Recoupment of short working.

5.3 Lapse of short working.

5.4 Journal Entries & Ledger Accounts in the Books of Landlord & Lessee.

TOPICS FOR SELF STUDY

| S.No. | Topics | Web Links |
|--------------|--|--|
| 1 | Partnership accounts – Dissolution, Amalgamation, conversion and sale of partnership firms | https://www.icai.org/post.html?post_id=15829 https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf |
| 2 | Hire purchase and instalment system | https://resource.cdn.icai.org/55836bos45229cp11.pdf |
| 3 | Investment accounts | https://resource.cdn.icai.org/55834bos45229cp9.pdf |
| 4 | Financial statements analysis | https://corporatefinanceinstitute.com/resources/knowledge/finance/analysis-of-financial-statements/ |

Theory 20%, Problems 80%

TEXT BOOKS

1. The Study materials of the Institute of Chartered accountants of India and Institute of Cost Accountants of India on Financial accounting.
2. R.L. Gupta and V.K. Gupta - Principles and Practice of Accountancy, Sultan Chand Sons
3. Financial Accounting - Jain.S.P. Narang. K.L., Kalyani Publishers.

REFERENCES

1. Reddy, T.S., & Murthy, A. (2012). Financial Accounting (2nd edition) Margham Publications, Chennai

WEB LINKS

1. <https://www.icai.org/> - Official website of ICAI
2. <https://icmai.in/icmai/> - Official website of ICAI
3. https://www.icai.org/post.html?post_id=12430 – Financial accounting (CA - Study material)
4. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf - Financial accounting (CMA – Study Material)

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--------------------------|--------------------------|---|---------------------------------------|
| UNIT I | | | |
| BRANCH ACCOUNTING | | | |
| 1.1 | Types of Branch accounts | <ul style="list-style-type: none"> • List the various types of branch accounting. • Discuss the objectives of each types of Branch. | K1 |
| 1.2 | Dependent Branch | <ul style="list-style-type: none"> • Define Dependent Branch • List the various methods under dependent branch | K1 |
| 1.2.1 | Debtors method | <ul style="list-style-type: none"> • Explain the debtor system of maintain a branch account. • Identify the accounting adjustments required in debtors system | K2 |
| 1.2.2 | Stock and Debtors method | <ul style="list-style-type: none"> • Analyze the Stock and Debtors system • Calculate the closing debtors of Stock and Debtors system | K4 |
| 1.2.3 | Final accounts method | <ul style="list-style-type: none"> • Discuss the methods of Final Accounts • Illustrate final accounts of a head office and its Branch | K2 |

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|--|--|--|-----------|
| 1.2.4 | Wholesale Branch method | <ul style="list-style-type: none"> Summarize the concept of wholesale Branch method Explain the special accounting features of wholesale branch method | K2 |
| 1.3 | Independent Branch | <ul style="list-style-type: none"> Define of Independent branch Explain the features of Independent branch. | K1 |
| 1.3.1 | Separate Final Accounts Method | <ul style="list-style-type: none"> Construct the combined final accounts of a head office and its Branch under independent branch | K3 |
| UNIT II DEPARTMENTAL ACCOUNTING | | | |
| 2.1 | Treatment & apportionment of Joint expenses | <ul style="list-style-type: none"> Discuss the need for apportionment of expenses between different departments. Identify the bases on which common expenses are apportioned among departments | K2 |
| 2.2 | Treatment of interdepartmental transfers | <ul style="list-style-type: none"> Recognize the term inter departmental transfers. Explain the procedures for preparation of inter departmental transfers. | K1 |
| 2.3 | Preparation of Department Trading and Profit & Loss Account. | <ul style="list-style-type: none"> Construct departmental trading and profit and loss account. | K6 |
| 2.4 | General P&L Account | <ul style="list-style-type: none"> Prepare General Profit and loss account for all the departments. | K6 |
| UNIT III SINGLE ENTRY SYSTEM | | | |
| 3.1 | Difference between Single entry and Double entry system | <ul style="list-style-type: none"> Explain the various differences between the single entry and double entry system. | K2 |
| 3.2 | Ascertainment of Profit | <ul style="list-style-type: none"> Calculate profit under single entry method of maintain accounts | K4 |
| 3.3 | Methods of Preparation. | <ul style="list-style-type: none"> Explain the various methods of Single entry system | K2 |
| 3.3.1 | Statement of Affairs method | <ul style="list-style-type: none"> Describe net worth method Calculate profit under net worth method of single entry | K4 |

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|--------------------------------|---|--|-----------|
| 3.3.2 | Conversion Method | <ul style="list-style-type: none"> Describe Conversion method Illustrate the profit or loss under conversion method | K2 |
| UNIT IV ACCOUNT CURRENT | | | |
| 4.1 | Meaning of Account Current | <ul style="list-style-type: none"> Define Account current. Explain the purpose of Account current. | K2 |
| 4.1.1 | Methods of Preparing Account Current | <ul style="list-style-type: none"> Explain the methods of calculating the number of days of each transaction in the context of Account current. | K2 |
| 4.2 | Average Due Date | <ul style="list-style-type: none"> Define Average due date. | K1 |
| 4.2.1 | Meaning of Average Due Date | <ul style="list-style-type: none"> List the purpose of Average due date. | K1 |
| 4.2.1 | Calculation of average due date in various situations | <ul style="list-style-type: none"> Measure average due date in various situations | K4 |
| 4.3 | Insurance Claims | <ul style="list-style-type: none"> Describe the concept of Insurance claims | K2 |
| 4.3.1 | Insurance Claims for loss of stock | <ul style="list-style-type: none"> Explain the procedure of determining the amount of claim for the loss of stock to be longed with the insurance company. | K2 |
| 4.3.2 | Insurance Claims for loss of Profit | <ul style="list-style-type: none"> Measure the claim for loss of profit as a result of fire | K4 |
| 4.3.3 | Application of Average Clause | <ul style="list-style-type: none"> Discuss the average clause and its purpose Calculate the claim for loss of stock when there is average clause in the contract | K4 |
| UNIT V ROYALTY ACCOUNTS | | | |
| 5.1 | Meaning of Royalty, Minimum Rent, Short workings, | <ul style="list-style-type: none"> Define Royalty. Explain the terms - Minimum Rent and Short workings. | K2 |
| 5.2 | Recoupment of short working | <ul style="list-style-type: none"> Explain the concept of Recoupment of short working. | K2 |
| 5.3 | Lapse of short working. | <ul style="list-style-type: none"> Explain the different methods of recovery and lapse of short workings. | K2 |

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|------------|---|--|-----------|
| 5.4 | Journal Entries & Ledges Accounts in the Books of Landlord & lessee | <ul style="list-style-type: none"> Construct the analytical table, Journal Entries & Ledges Accounts in the Books of Landlord & lessee. | K6 |
|------------|---|--|-----------|

MAPPING SCHEME FOR POs, PSOs and COs

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

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey (FEEDBACK) |

| | | |
|---------------------|--|------------------------|
| SEMESTER –II | ALLIED: III - BUSINESS STATISTICS | CODE: U18CP2Y3 |
| CREDITS: 4 | | TOTAL HOURS: 75 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|--|--------------|---------------------|
| 1 | Demonstrate the key terminologies, concepts, tools and techniques used in business statistical analysis. | K3 | 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 | Evaluate the changes in a variable using Index numbers. | K5 | V |
| 6 | Diagnose 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

(17 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

(13 Hours)

- 4.1. Correlation
 - 4.1.1. Definition
 - 4.1.2. Karl Pearson's Correlation
 - 4.1.3. Spearman's 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

(20 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

| S.No. | Topics | Web Links |
|-------|--|---|
| 1 | Statistical Modelling | https://www.northeastern.edu/graduate/blog/statistical-modeling-for-data-analysis/ |
| 2 | Hypothesis testing using Statistics | https://www.investopedia.com/terms/h/hypothesis-testing.asp |
| 3 | Application of statistical techniques in research interpretation and conclusions | https://www.kolabtree.com/blog/6-essential-applications-of-statistical-analysis/ |
| 4 | Application of time series analysis | https://medium.com/@statswork/application-of-time-series-analysis-in-financial-economics-c1a7e1b69d04 |

TEXT BOOKS

1. R.S.N. Pillai and Bagavathy, Sultan Chand & Sons, New Delhi

REFERENCES

1. P.A. Navanitham, Jai Publishers, Trichy.

| | | | |
|--|--|---|-----------|
| | 2.1.1.1. Direct method 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"> List the various measures of Central Tendency. Explain the various measures of Central Tendency. Apply the Formulae for calculating Arithmetic Mean, Geometric Mean, Harmonic Mean, Corrected Mean and Combined Mean. | K3 |
| 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"> Define the terms Median, Quartiles, Deciles and Percentiles. Apply the Formulae for calculating Median, Quartiles, Deciles and Percentiles. | K3 |
| 2.3 | Mode | <ul style="list-style-type: none"> Recall the meaning of Mode. Calculate Mode of different series of data. | K4 |
| UNIT III MEASURES OF DISPERSION | | | |
| 3.1 | Range | <ul style="list-style-type: none"> Recall the meaning of Range. Explain the uses of Range. Solve problems to calculate Range of different series of data. | K3 |
| 3.2 | Quartile Deviation | <ul style="list-style-type: none"> Define Quartile Deviation and coefficient of Q.D. Solve problems by applying formulae to find Quartile Deviation and coefficient of Q.D. | K3 |
| 3.3 | Mean Deviation | <ul style="list-style-type: none"> Define Mean Deviation and coefficient of M.D. Solve problems to find Mean Deviation | K3 |

| | | | |
|---|--|--|-----------|
| | | and coefficient of M.D. for series of observations. | |
| 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 | <ul style="list-style-type: none"> Recall the definition of standard deviation. List out the methods of standard deviation. Calculate Standard Deviation based on the various methods. | K4 |
| 3.5 | Co-efficient of Variation | <ul style="list-style-type: none"> Calculate Co-efficient of Variation. | K4 |
| 3.6 | Comparison of Measures of Dispersion | <ul style="list-style-type: none"> Analyse the suitable measure of dispersion | K4 |
| 3.7 | Lorenz Curve | <ul style="list-style-type: none"> Define Lorenz Curve. Explain the steps for drawing Lorenz curve | K2 |
| UNIT IV CORRELATION AND REGRESSION | | | |
| 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 | <ul style="list-style-type: none"> Define Correlation. Calculate Karl Pearson's co-efficient of Correlation. Calculate Spearman's Rank Correlation. Calculate Co-efficient of Correlation using Concurrent Deviation method. | K4 |
| 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 | <ul style="list-style-type: none"> Define Regression. Explain the difference between Regression and Correlation. Construct Regression Equations. | K4 |
| UNIT V ANALYSIS OF TIME SERIES AND INDEX NUMBERS | | | |
| 5.1 | Elements of Time Series 5.1.1. Secular Trend | <ul style="list-style-type: none"> Recall the meaning of Time series, | |

| | | | |
|-----|---|--|-----------|
| | <p>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</p> | <p>Cyclical and Random Fluctuation</p> <ul style="list-style-type: none"> • List the methods of calculating Secular trend • Outline the methods of calculating Seasonal Fluctuations. • Calculate Trend and Seasonal Fluctuations based on various methods. | K4 |
| 5.2 | <p>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</p> | <ul style="list-style-type: none"> • Define Index Numbers. • Calculate Simple Index number and Weighted Index number using various formulae • Evaluate the consistency using Time and Factor Reversal Tests • Calculate Fixed and Chain Index numbers. • Solve problems to find out Cost of Living Index. | K5 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey (FEEDBACK)

| | | |
|---------------------|--|------------------------|
| SEMESTER –II | ALLIED: IV - BUSINESS ECONOMICS | CODE: U18CP2Y4 |
| CREDITS: 4 | | TOTAL HOURS: 75 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|--|--------------|---------------------|
| 1 | Explain the concepts of economic system, central problems and resource allocation. | K2 | I |
| 2 | Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets. | K3 | II |
| 3 | Analyze and calculate Price Elasticity of Demand and other elasticity. | K4 | III |
| 4 | Summarize an understanding of Indifference curve analysis. | K2 | IV |
| 5 | Analyze the cost concepts and the cost of production in the short and long period. | K5 | IV |
| 6 | Evaluate the effects of government policy measures on the exchange rate and trade. | K5 | V |

UNIT I- INTRODUCTION TO BUSINESS ECONOMICS

(12 Hours)

1.0 Definitions

1.1 The economic system

1.2 Central problems of an economy

1.3 Central problems and the price mechanism

1.4 Resource allocation in Capitalist, Socialist and Mixed Economy.

UNIT II - DEMAND AND SUPPLY ANALYSIS

(20 Hours)

2.0 Demand

2.1 Law of Demand

2.2 Demand Curve

2.3 Elasticity of demand

2.4 Measurement and types

2.5 The slope of a demand curve and the elasticity

2.6 Factors governing price elasticity of demand

2.7 Law of supply and supply schedules

2.8 Supply curve

2.9 Determinants of supply

2.10 Measurement of Elasticity of Supply

UNIT III - INDIFFERENCE CURVE ANALYSIS**(18 Hours)**

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

UNIT IV - COST ANALYSIS**(20 Hours)**

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

UNIT V - NATIONAL INCOME AND TRADE CYCLE**(20 Hours)**

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

TOPICS FOR SELF STUDY

| S.no | Topics | Web Links |
|-------------|-------------------------------------|---|
| 1 | Budget deficits and Public debt | https://www.econlib.org/library/Topics/HighSchool/BudgetDeficitsandPublicDebt.html |
| 2 | Monetary policy and Federal reserve | https://www.econlib.org/library/Topics/HighSchool/MonetaryPolicyandtheFederalReserve.html |
| 3 | Business cycles | https://www.econlib.org/library/Topics/HighSchool/BusinessCycles.html |

| | | |
|---|---------------|---|
| 4 | Fiscal policy | https://www.econlib.org/library/Topics/HighSchool/FiscalPolicy.html |
|---|---------------|---|

TEXT BOOK

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

REFERENCES

1. Dr. H.L. Ahuja, Business Economics – Microeconomic Analysis, S. Chand Publishers (2019 edition).
2. Dr. S. Sankaran, Business Economics, Margham Publications (2012 edition).
3. Dr. D. Joseph Anbarasu & S. Sriram- Business Mathematics, Learntech Press, Chennai.

WEB LINKS

1. [https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B\(X%20E2%88%92M\)](https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B(X%20E2%88%92M))
2. [https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20\(GNP\)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.](https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20(GNP)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.)
3. <https://www.financialexpress.com/what-is/wholesale-price-index-wpi-meaning/1627729/>
4. <https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801>
5. <https://www.toppr.com/guides/fundamentals-of-economics-and-management/national-income/concept-of-national-income/>
6. <https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310>

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|----------------------------------|--|---------------------------------------|
| UNIT I INTRODUCTION TO BUSINESS ECONOMICS | | | |
| 1 1.0 | Definition of Business Economics | <ul style="list-style-type: none"> Define the term Business Economics | K1 |
| 1.1 | The Economic system | <ul style="list-style-type: none"> Recall the economic system | K2 |

| | | | |
|---|--|---|-----------|
| 1.2 | Central Problems of an Economy | <ul style="list-style-type: none"> Understand the central problems of an economy | K2 |
| 1.3 | Central Problems and Price Mechanism | <ul style="list-style-type: none"> Explain the central problems and price mechanism. | K2 |
| 1.4 | Resource allocation in Capitalist, Socialist and Mixed economy | <ul style="list-style-type: none"> Describe resource allocation in Capitalist, Socialist and Mixed economy | K2 |
| UNIT II DEMAND AND SUPPLY ANALYSIS | | | |
| 2. | Define demand and Law of demand | <ul style="list-style-type: none"> Define law of demand | K1 |
| 2.1 | Demand curve | <ul style="list-style-type: none"> Elucidate the demand curve | K1 |
| 2.2 | Elasticity of demand, | <ul style="list-style-type: none"> Restate the measurement of elasticity | K2 |
| 2.3 | Measurement of Elasticity of demand | <ul style="list-style-type: none"> Schedule the types of elasticity of demand | K2 |
| 2.4 | The slope of a demand curve and the elasticity | <ul style="list-style-type: none"> Describe the slope of a demand curve and the elasticity. | K2 |
| 2.5 | Factors governing price elasticity of demand | <ul style="list-style-type: none"> Describe the slope of a demand curve and the elasticity. | K2 |
| 2.6 | Law of supply and supply schedule | <ul style="list-style-type: none"> Define the Law of supply Explain the supply schedule | K2 |
| 2.7 | Supply curve | <ul style="list-style-type: none"> Describe a supply curve | K2 |
| 2.8 | Determinants of supply | <ul style="list-style-type: none"> Discuss the determinants of supply | K2 |
| 2.9 | Measurement of Elasticity of Supply | <ul style="list-style-type: none"> Express the measurement of elasticity of supply | K2 |
| UNIT III INDIFFERENCE CURVE ANALYSIS | | | |
| 3.0 | The Indifference curve analysis of demand | <ul style="list-style-type: none"> Explain the Indifference curve analysis of demand | K2 |
| 3.1 | Indifference schedule | <ul style="list-style-type: none"> Understand the indifference schedule | K2 |

| | | | |
|---|--|--|-----------|
| 3.2 | The Principle of Diminishing Marginal Rate of Substitution | <ul style="list-style-type: none"> Explain the Principle of Diminishing Marginal Rate of Substitution | K2 |
| 3.3 | Properties of Indifference curve | <ul style="list-style-type: none"> Describe the properties of indifference curve | K2 |
| 3.4 | Consumer's equilibrium in indifference analysis | <ul style="list-style-type: none"> Indicate the consumer's equilibrium in indifference analysis | K2 |
| UNIT IV COST ANALYSIS | | | |
| 4.0 | Cost analysis, cost concepts and classifications | <ul style="list-style-type: none"> Define cost analysis and cost concepts. | K1 |
| 4.1 | Cost of production in the short period and long period | <ul style="list-style-type: none"> Explain cost of production in the short period and long period | K2 |
| 4.3 | Market in economic analysis | <ul style="list-style-type: none"> Describe the role of markets in the economic analysis | K2 |
| 4.4 | Classification of markets and price determination | <ul style="list-style-type: none"> Classify the various markets of an economy | K1 |
| 4.4.1 | Perfect Competition | <ul style="list-style-type: none"> Describe the functions of perfect competition | K3 |
| 4.4.2 | Imperfect Competition | <ul style="list-style-type: none"> Define the role of imperfect competition | K3 |
| 4.4.3 | Monopoly | <ul style="list-style-type: none"> State the functions of monopoly market | K2 |
| 4.4.4 | Duopoly | <ul style="list-style-type: none"> Discuss the functions of Duopoly | K3 |
| 4.4.5 | Oligopoly | <ul style="list-style-type: none"> List out the functions of oligopoly | K3 |
| 4.4.6 | Monopolistic Competition | <ul style="list-style-type: none"> Express the functions of monopolistic competition | K3 |
| 4.4.7 | Monopsony | <ul style="list-style-type: none"> Explain the functions of Monopsony | K1 |
| UNIT V NATIONAL INCOME AND TRADE CYCLE | | | |

| | | | |
|-------|---|--|-----------|
| 5.0 | Meaning of trade cycle, Phases or stages of trade cycle | <ul style="list-style-type: none"> Explain the phases or stages of trade cycle | K2 |
| 5.2 | National income | <ul style="list-style-type: none"> Describe concepts of National income | K2 |
| 5.2.1 | GDP | <ul style="list-style-type: none"> State the function of GDP | K3 |
| 5.2.2 | GNP | <ul style="list-style-type: none"> List the function of GNP | K3 |
| 5.2.3 | Wholesale Price Index | <ul style="list-style-type: none"> Describe the role of Wholesale Price Index | K3 |
| 5.2.4 | Inflation | <ul style="list-style-type: none"> Discuss the role of Index and Inflation | K4 |
| 5.3 | Estimation of national income as Net Aggregate output | <ul style="list-style-type: none"> Describe the estimation of national income as Net Aggregate output | K3 |
| 5.4 | National Income as aggregate value of final products | <ul style="list-style-type: none"> Explain National Income as aggregate value of final products | K2 |
| 5.5 | Real and money national income | <ul style="list-style-type: none"> Explain Real and money national income | K2 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey (FEEDBACK) |

| | | |
|----------------------|-----------------------------------|------------------------|
| SEMESTER –III | CORE: III– COST ACCOUNTING | CODE: U18CP303 |
| CREDITS: 4 | | TOTAL HOURS: 75 |

COURSE OUTCOMES

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

| SLNo | Course Outcomes | Level | Unit covered |
|-------------|---|--------------|---------------------|
| 1 | Prepare a cost sheet to estimate the profit or loss of a concern | K5 | I |
| 2 | Analyse the different methods of pricing the issue of materials. | K4 | I |
| 3 | Appraise the various techniques of calculating the labour turnover and labour cost. | K4 | II |
| 4 | Analyse the different methods of apportionment of overheads. | K4 | III |
| 5 | Prepare a job cost sheet and contract account to find the profit or loss on jobs and contracts. | K6 | IV |
| 6 | Create the Process accounts Abnormal loss and Abnormal gain in the Process Accounts for certain Industries. | K6 | V |

UNIT I - INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL (10 Hours)

- 1.1 Cost Accounting
 - 1.1.1 Definition of Cost, costing, cost Accounting and cost Accountancy
 - 1.1.2 Scope of Cost Accounting
 - 1.1.3 Merit and Demerit
 - 1.1.4 Classification of cost
 - 1.1.5 Elements of cost
 - 1.1.6 Cost centre
 - 1.1.7 Cost unit
 - 1.1.8 Cost control
 - 1.1.9 Cost reduction
- 1.2. Cost sheet
 - 1.2.1 Treatment of stock or incentives
 - 1.2.2 Tender and quotations
- 1.3 Material Control
 - 1.3.1 Introduction
 - 1.3.2 Meaning of material control
 - 1.3.3 Objectives of material control
 - 1.3.4 Essentials of material control
 - 1.3.5 Purchase control
 - 1.3.6 Store keeping and stock control and inventory control

- 1.3.7 Levels of stock and Economic Ordering Quantity
- 1.3.8 ABC Analysis
- 1.4 Pricing of material issues
 - 1.4.1 LIFO (Last In First out)
 - 1.4.2 FIFO (First In First Out)
 - 1.4.3 Simple Average Method
 - 1.4.4 Weighted Average Method

UNIT II - COMPUTATION AND CONTROL OF LABOUR COST (15 Hours)

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

UNIT III - OVERHEADS

(15 Hours)

- 3.1 Meaning and Definition of overheads
- 3.2 Importance of Overhead cost
- 3.3 Allocation of Overheads
- 3.4 Apportionment
 - 3.4.1 Primary distribution
 - 3.4.2 Secondary distribution
 - 3.4.2.1 Repeated Distribution method
 - 3.4.2.2 Simultaneous equation method
- 3.5 Absorption of overheads

- 3.5.1 Overhead Rate
- 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
 - 3.6.1 Direct material cost method
 - 3.6.2 Direct Labour cost method
 - 3.6.3 Prime cost percentage method
 - 3.6.4 Direct Labour hour method
 - 3.6.5 Machine hour rate method
 - 3.6.6 Computation of machine hour rate
- 3.7 Under and over absorption of overheads.

UNIT IV - RECONCILIATION OF COST AND FINANCIAL ACCOUNTS & METHODS OF COSTING (JOB, BATCH AND CONTRACT) (20 Hours)

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

UNIT V - METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING) (15 Hours)

- 5.1 Operating and operation costing
 - 5.1.1 Meaning and definition
 - 5.1.2 Operation and service costing
 - 5.1.3 Transport Costing
 - 5.1.4 Costing Procedures in Transport of Costs
 - 5.1.5 Presentation of Costs
 - 5.1.6 Computation of Cost Unit in Road Transport Business
 - 5.1.7 Importance of Running Kilometers
 - 5.1.8 Types of problems
- 5.2 Process Costing

- 5.2.1 Meaning of Process Costing
- 5.2.2 Costing procedures
- 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain)
- 5.2.4 Work in progress (excluding equivalent production concepts)

TOPICS FOR SELF STUDY

| S.No. | Topics | Web Links |
|-------|----------------------------|---|
| 1 | Target Costing | https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/ |
| 2 | Activity based costing | https://www.investopedia.com/terms/a/abc.asp |
| 3 | Product Life cycle costing | https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110 |
| 4 | Bench marking costs | https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx |

TEXT BOOK

1. R.S.N. Pillai & V. Bagavathi , 5th Edition Cost Accounting, S. Chand Publications, New Delhi.

REFERENCES

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

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|--|--|---------------------------------------|
| UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL | | | |
| 1.1 | Definition of Cost, costing, cost Accounting and cost Accountancy 1.1.2 Scope of Cost Accounting 1.1.3 Merit and Demerit 1.1.4 Classification of cost 1.1.5 Elements of cost 1.1.6 Cost centre 1.1.7 Cost unit 1.1.8 Cost control 1.1.9 Cost reduction | <ul style="list-style-type: none"> Define Cost, Cost Accounting and Cost Accountancy Summarize the Merits and Demerits of Cost Accounting Classify the different types and the elements of cost Illustrate Cost Centre and Cost Unit | K2 |
| 1.2 | Cost sheet 1.2.1 Treatment of stock or incentives 1.2.2 Tender and quotations | <ul style="list-style-type: none"> Examine the treatment of stock in Cost sheet Estimate the Profit or Loss of a concern by preparing the Cost sheet. | K5 |
| 1.3 | Material Control 1.3.1 Introduction 1.3.2 Meaning of material control 1.3.3 Objectives of material control 1.3.4 Essentials of material control 1.3.5 Purchase control 1.3.6 Store keeping and stock control and inventory control 1.3.7 Levels of stock and Economic Ordering Quantity 1.3.8 ABC Analysis | <ul style="list-style-type: none"> Predict the minimum maximum and the re-ordering level for stock of materials . Predict the Economic Ordering quantity of materials for a concern | K5 |
| 1.4 | Pricing of material issues 1.4.1 LIFO (Last In First out) | <ul style="list-style-type: none"> Apply the various methods of pricing the issue of materials | K3 |

| | | | |
|---|---|--|-----------|
| | 1.4.2 FIFO (First In First Out) 1.4.3 Simple Average Method 1.4.4 Weighted Average Method | | |
| UNIT II COMPUTATION AND CONTROL OF LABOUR COST | | | |
| 2.1 | Labour cost 2.1.1 Introduction 2.1.2 Types of Labour | <ul style="list-style-type: none"> Define Labour cost Illustrate the types of labour | K2 |
| 2.2 | Labour turnover | <ul style="list-style-type: none"> Define Labour turnover | K1 |
| 2.3 | Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method 2.3.3 Flux method | <ul style="list-style-type: none"> Apply the various methods of measuring Labour Turnover | K3 |
| 2.4 | Idle time and Overtime | <ul style="list-style-type: none"> Define Idle Time and Overtime in Labour costing Examine the Labour Cost when there is Idle Time and Over Time | K4 |
| 2.5 | Methods of remuneration 2.5.1 Time rate system 2.5.2 Piece rate system 2.5.3 Straight piece rate system 2.5.4 Taylors differential piece rate system 2.5.5 Merrick's Multiple or differential piece rate system 2.5.6 Gantt's Task and Bonus plan | <ul style="list-style-type: none"> Compare the various methods of remuneration for Labour | K2 |
| 2.6 | Premium Bonus plans 2.6.1 Halsey premium plan 2.6.2 Halsey-weir scheme 2.6.3 Rowan plan 2.6.4 Barth's Variable sharing plan | <ul style="list-style-type: none"> Compare the various methods of Premium Bonus Plans for Labour | K2 |

| | | | |
|--|--|---|-----------|
| | 2.6.5 Emerson's Efficiency plan 2.6.6 Bedeaux's Point Premium system | | |
| UNIT III OVERHEADS | | | |
| 3.1 | Meaning and Definition of Overheads | <ul style="list-style-type: none"> Define Overheads | K1 |
| 3.2 | Importance of Overhead cost | <ul style="list-style-type: none"> Explain the importance of the allocation of overheads | K2 |
| 3.3 | Allocation of Overheads | <ul style="list-style-type: none"> Explain allocation of overheads | K2 |
| 3.4 | Apportionment 3.4.1 Primary distribution 3.4.2 Secondary distribution 3.4.2.1 Repeated Distribution method 3.4.2.2 Simultaneous equation method | <ul style="list-style-type: none"> Identify the importance of apportionment of Overheads and apply the various methods of apportionment of overheads | K4 |
| 3.5 | Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate | <ul style="list-style-type: none"> List the different types of Overhead rate | K1 |
| 3.6 | Methods of absorption of overhead 3.6.1 Direct material cost method 3.6.2 Direct Labour cost method 3.6.3 Prime cost percentage method 3.6.4 Direct Labour hour method 3.6.5 Machine Hour Rate method 3.6.6 Computation of Machine Hour Rate | <ul style="list-style-type: none"> Classify the methods of Absorption of Overheads Calculate the Machine Hour Rate | K4 |
| 3.7. | Under and Over absorption of Overheads. | <ul style="list-style-type: none"> Illustrate Under and Over Absorption of Overheads | K2 |
| UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS & METHODS OF COSTING (JOB,BATCH AND CONTRACT) | | | |
| 4.1 | Reconciliation of Cost and Financial accounts | <ul style="list-style-type: none"> Compare the Profit and Loss of Cost and | K2 |

| | | | |
|--|---|---|-----------|
| | | Financial accounts and reconcile them. | |
| 4.2 | Job costing 4.2.1 Definition of Job Costing 4.2.2 Job Costing procedures 4.2.3 Forms used in Job Costing | <ul style="list-style-type: none"> Define Job costing. Prepare a Job Cost sheet | K6 |
| 4.3 | Batch Costing 4.3.1 Definition of Batch costing 4.3.2 Determination of Economic Batch Quantity | <ul style="list-style-type: none"> Define Batch costing Estimate the Economic Batch quantity | K5 |
| 4.4 | Contract costing 4.4.1 Introduction 4.4.2 Characteristic Features of contracts and contract costing 4.4.3 Recording of Costs of a Contract 4.4.4 Recording of Value and Profit on Contracts 4.4.5 Profit or Loss on Contracts 4.4.6 Escalation clause 4.4.7 Cost plus Contracts. | <ul style="list-style-type: none"> Define Contract costing List out the characteristic features of Contract costing Create a normal contract Account and find the Notional Profit or loss on Contract and with Escalation clause Explain Cost Plus contract | K6 |
| UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING) | | | |
| 5.1 | Operating and Operation costing 5.1.1 Meaning and definition 5.1.2 Operation and Service costing 5.1.3 Transport Costing 5.1.4 Costing Procedures in Transport of Costs 5.1.5 Presentation of Costs 5.1.6 Computation of Cost Unit in Road Transport Business | <ul style="list-style-type: none"> Relate operating/Operation/Service costing Estimate cost per unit in transport costing Illustrate the costing procedures in transportation and presentation of costs | K5 |

| | | | |
|-----|--|--|-----------|
| | 5.1.7 Importance of Running Kilometers 5.1.8 Types of problems | | |
| 5.2 | Process Costing 5.2.1 Meaning of Process Costing 5.2.2 Costing procedures 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain) 5.2.4 Work in progress (excluding equivalent production concepts) | <ul style="list-style-type: none"> • Explain the meaning of process costing. • Estimate the cost of incomplete products and complete products. | K5 |

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 | M | M | L | - | M | - | - | - | M | M | M | - |
| CO2 | H | M | - | M | - | M | L | - | L | M | M | M | L |
| CO3 | H | H | - | M | M | M | - | M | H | M | M | M | H |
| CO4 | H | H | M | - | - | M | L | - | - | M | M | - | - |
| CO5 | M | L | M | L | - | M | - | M | M | M | M | H | M |
| CO6 | H | H | M | H | H | M | M | M | M | M | M | M | M |

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey (FEEDBACK)

| | | |
|----------------------|------------------------------------|------------------------|
| SEMESTER –III | CORE:IV -INCOME TAX LAW AND | CODE: U18CP304 |
| CREDITS: 4 | PRACTICE | TOTAL HOURS: 75 |

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 of an individual. | K4 | II |
| 4 | Calculate the GAV, NAV and Income from House Property of an individual. | K4 | III |
| 5 | Differentiate and compute the Income from Business and Profession | K4 | IV |
| 6 | Evaluate tax on income under Income from other sources and understand the Tax planning procedure | K5 | V |

UNIT I -BASIC CONCEPTS OF INCOME TAX

(12 Hours)

1. Basic Concepts of Income Tax

- 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 UNDER SALARY (20 Hours)

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

UNIT III - COMPUTATION OF INCOME FROM HOUSE PROPERTY (15 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
 - 3.1.9 Gross annual value
 - 3.1.10 Net annual value
 - 3.1.11 Standard deduction
 - 3.1.12 Sub letting
 - 3.1.13 Composite rent
 - 3.1.14 Municipal tax
 - 3.1.15 Municipal value ratio

- 3.1.16 Notional value
- 3.1.17 Self-occupied house
- 3.1.18 Let out house
- 3.1.19 Deemed to be let out house
- 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 are 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
(15 Hours)**

- 5.1 Income from Capital Gains
 - 5.1.1 Capital assets

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

TOPICS FOR SELF STUDY

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

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: 20%; Problems: 80%

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Content | Learning Outcome | Blooms Taxonomic Level of Transaction |
|--|---|---|---------------------------------------|
| UNIT I BASIC CONCEPTS OF INCOME TAX | | | |
| 1.1 | History of income tax | <ul style="list-style-type: none"> Recall the history of tax | K1 |
| 1.2 | Cannons of taxation | <ul style="list-style-type: none"> Explain the cannons of taxation | K2 |
| 1.3 & 1.4 | Assessee and their types | <ul style="list-style-type: none"> Identify the types of assesses | K1 |
| 1.5 & 1.6 | Assessment Year and Previous Year | <ul style="list-style-type: none"> Define Assessment and Previous Year | KI |
| 1.7 | Agricultural Income | <ul style="list-style-type: none"> Recall the concept of agricultural income | K1 |
| 1.8-1.10 | Capital & Revenue expenses and receipts | <ul style="list-style-type: none"> Compare and contrast Capital & Revenue expenses and receipts | K4 |
| 1.11 | Incomes exempted u/s 10 | <ul style="list-style-type: none"> Classify the various incomes exempted u/s 10. | K2 |
| 1.12 | Ordinary resident, not ordinary resident and non-resident | <ul style="list-style-type: none"> Identify an Ordinary resident, not ordinary resident and non-resident | K1 |

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|--|---|---|-----------|
| 1.13 | Basic conditions and additional conditions to identifying the residential status of individual | <ul style="list-style-type: none"> Outline the Basic and additional conditions to identifying the residential status of individual Explain the Basic conditions and additional conditions to identifying the residential status of individual | K2 |
| 1.14 | Residential status 1.14.1 Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP) 1.14.5 Body of Individual (BOI) 1.14.6 Artificial Juridical person | <ul style="list-style-type: none"> Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person. | K2 |
| 1.15 | Incidence of tax | <ul style="list-style-type: none"> Explain the incomes that are taxable for ROR, RNOR and NR | K2 |
| 1.16 | Incomes are taxable for ordinary resident, not ordinary resident and non-resident | <ul style="list-style-type: none"> Calculate the incomes of ROR, RNOR and NR by applying the relevant provisions. | K4 |
| UNIT II COMPUTATION OF INCOME FROM SALARY | | | |
| 2.1 | The characteristics / features of salary | <ul style="list-style-type: none"> Describe the features of salary | K2 |
| 2.2 | Incomes that are chargeable to tax under the head salaries as per section 15 | <ul style="list-style-type: none"> List the incomes that are chargeable to tax. | K1 |
| 2.3 | Different forms of salary | <ul style="list-style-type: none"> Recall the different forms of salary | K1 |
| 2.4 | Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee | <ul style="list-style-type: none"> Differentiate the provisions of Gratuity applied to Government and Non-Government employees Recall the provisions relating to Gratuity Calculate exempted and taxable Gratuity | K3 |

| | | | |
|-----|---|--|-----------|
| | | for different classes of employees. | |
| 2.5 | <p>Pension</p> <p>2.5.1 Government employee</p> <p>2.5.2 Non-Government employee</p> | <ul style="list-style-type: none"> • Distinguish the provisions of Pension applied to Government and Non-Government employees • Identify the provisions relating to Pension • Calculate exempted and taxable pension for different classes of employees | K4 |
| 2.6 | <p>Leave encashment</p> <p>2.6.1 Government employee</p> <p>2.6.2 Non-government employee</p> | <ul style="list-style-type: none"> • Differentiate the provisions of Leave encashment applied to Government and Non-Government employees • Recognize the provisions relating to Leave encashment • Calculate exempted and taxable Leave encashment for different classes of employees | K4 |
| 2.7 | Provident fund and its calculation | <ul style="list-style-type: none"> • List the different types of Provident Fund along with the relevant provisions. • Calculate the amount of taxable Provident Fund. | K4 |
| 2.8 | Profit in lieu of salary | <ul style="list-style-type: none"> • State the meaning of profit in lieu of salary | K1 |
| 2.9 | Allowance | <ul style="list-style-type: none"> • Classify the different types of allowances • Solve problems applying the rules for HRA and EA. | K3 |

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|---|--|---|------------------------|
| 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"> Classify the different types of perquisites Define a specified employee Solve problems applying the rules for perquisites and calculate value of perquisites. Solve problems by applying the rules for perquisites and calculate Income from salary. | K3 K3 |
| 2.11 | Deductions u/s 16 | <ul style="list-style-type: none"> Identify the specific deductions u/s 16 Calculate Income from Salary | K4 |
| 2.12 | Deductions u/s 80C | <ul style="list-style-type: none"> List the deductions u/s 80C Solve problems to calculate deductions u/s 80C | K3 |
| UNIT III COMPUTATION OF INCOME FROM HOUSE PROPERTY | | | |
| 3.1 | Basic terms | <ul style="list-style-type: none"> Define the various basic terms relating to House Property. | K1 |
| 3.2 | Income that can be taxed under the head house property | <ul style="list-style-type: none"> Discuss the various Incomes that can be taxed under the head house property. | K2 |
| 3.3 | Exempted house property income | <ul style="list-style-type: none"> Explain the various incomes that are exempt from House property income. | K2 |
| 3.4 | Calculation of Gross Annual Value | <ul style="list-style-type: none"> Calculate GAV | K4 |
| 3.5 | Calculation of Net Annual Value | <ul style="list-style-type: none"> Calculate NAV | K4 |
| 3.6 | Treatment of partly let out and partly self-occupied house | <ul style="list-style-type: none"> Outline the treatment of partly let out and partly self-occupied house. | K1 |
| 3.7 | Treatment of part of the year let out and part of the year self-occupied | <ul style="list-style-type: none"> Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year. | K1 |

| | | | |
|--|--|--|-----------|
| 3.8 | The rules that should be followed while allowing interest on borrowed capital for self-occupied house. | <ul style="list-style-type: none"> Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house | K2 |
| 3.9 | Treatment of 3.9.1 Pre-completion/ pre-construction interest 3.9.2 Date of loan 3.9.3 Date of completion 3.9.4 Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered | <ul style="list-style-type: none"> Show the method of calculation of Pre-completion interest. Calculate pre-completion interest. | K4 |
| 3.10 | Calculation of Income from House Property | <ul style="list-style-type: none"> Calculate IFHP. | K4 |
| UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION | | | |
| 4.1 | Basic terms | <ul style="list-style-type: none"> Define the basic terms pertaining to Income from business or profession | K1 |
| 4.2 | Various incomes that are taxable under the head of income from business and profession | <ul style="list-style-type: none"> Explain the incomes that are taxable under the head of income from business and profession. | K2 |
| 4.3 | Various methods of accounting | <ul style="list-style-type: none"> Explain the various methods of accounting | K2 |
| 4.4 | Losses which are incidental to business | <ul style="list-style-type: none"> Outline the losses incidental to business | K2 |
| 4.5 | Various expenses, which are expressly allowed and disallowed while calculating income from business | <ul style="list-style-type: none"> Outline the various expenses, which are expressly allowed and disallowed while calculating income from business. | K2 |
| 4.6 | Calculation of undervaluation and over valuation of stock | <ul style="list-style-type: none"> Recall the method of calculation of undervaluation and over valuation of stock Calculate IFB | K4 |
| 4.7 | Calculation of Income from Business | <ul style="list-style-type: none"> Calculate IFB by applying the various related provisions | K4 |
| 4.8 | Rules for calculating Income from Profession | <ul style="list-style-type: none"> Explain the rules for calculating IFP Apply the rules for calculating IFP | K3 |
| 4.9 | Calculation of Income from Profession | <ul style="list-style-type: none"> Calculate IFP | K3 |

| UNIT V OTHER | | | |
|---|--|--|-----------|
| CALCULATION OF INCOME FROM CAPITAL GAINS AND SOURCES | | | |
| 5.1 | Basic terms | <ul style="list-style-type: none"> Recall the basic terms relating to IFCG | K1 |
| 5.2 | Treatment of depreciable asset while calculating capital gains. | <ul style="list-style-type: none"> Illustrate the method of treating depreciable assets. | K2 |
| 5.3 | Various assets which are not included in capital assets | <ul style="list-style-type: none"> Outline the various assets which are not included in capital assets. | K2 |
| 5.4 | The capital gains exempted u/s 10 | <ul style="list-style-type: none"> List the capital gains exempted u/s 10 | K2 |
| 5.5 | Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H | <ul style="list-style-type: none"> Explain the various deductions u/s 54 Calculate IFCG after applying deductions u/s 54 | K3 |
| 5.6 | Calculation of IFCG | <ul style="list-style-type: none"> Calculate IFCG | K3 |
| 5.7 | Income from other sources 5.7.1 to 5.7.9 Basic terms | <ul style="list-style-type: none"> Recall the meaning of various basic terms related to Business or profession. | K1 |
| 5.8 | Residuary Head of Income | <ul style="list-style-type: none"> Identify residuary head of income. | K1 |
| 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"> Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source | K2 |
| 5.10 | Various deductions u/s 57 | <ul style="list-style-type: none"> Outline the Various deductions u/s 57 | K1 |
| 5.11 | Various deductions that cannot be claimed as deductions. | <ul style="list-style-type: none"> Summarise the Various deductions that cannot be claimed as deductions | K2 |
| 5.12 | Treatment of casual incomes | <ul style="list-style-type: none"> Identify the method of treatment of casual incomes Solve problems to find IFOS through casual incomes. | K3 |
| 5.13 | Various kinds of securities and their tax treatment | <ul style="list-style-type: none"> Explain the tax treatment of various kinds of securities | K4 |

| | | | |
|------|---|--|-----------|
| | | <ul style="list-style-type: none"> Calculate interest on securities | |
| 5.14 | Grossing up of income and its calculation | <ul style="list-style-type: none"> Spell out the rules for grossing up of income Solve problems applying grossing up rule. | K3 |
| 5.15 | Calculation of IFOS | <ul style="list-style-type: none"> Evaluate the Income from Other Sources by applying the above provisions. | K5 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|---------------------|---------------------------------|------------------------|
| SEMESTER –II | ALLIED : III-COMPANY LAW | CODE: U18CP3Y5 |
| CREDITS: 3 | | TOTAL HOURS: 60 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|---|--------------|---------------------|
| 1 | Recognise the various provisions relating to Companies Act 2013 | K1 | I |
| 2 | Identify the various types of companies and their features | K2 | I |
| 3 | Describe the principal documents used in the formation of a company. | K1 | II |
| 4 | Discuss about the provisions relating to the meetings and resolutions in the company. | K2 | III |
| 5 | Relate the provisions of Companies Act with the appointment and removal of directors. | K4 | IV |
| 6 | Explain the various modes of winding up of a company. | K2 | V |

UNIT I - INTRODUCTION

(10 Hours)

1.1 Introduction to company

1.1.1 Company Definitions

1.1.2 Characteristics

1.2 Types of companies

1.2.1 Public company

1.2.2 Private company

1.3 Features of Public company and Private company

1.4 Conversion of Public company into Private company

1.5 Companies registration

1.6 Lifting up of corporate veil

UNIT II - DOCUMENTS – MEMORANDUM AND ARTICLES

(15 Hours)

2.1 Memorandum of association

2.1.1 Contents

2.1.2 Alteration of memorandum

2.2 Articles of Association

2.2.1 Contents

2.2.2 Alteration of Articles of association

2.2.3 Doctrine of Constructive notice

2.2.4 Doctrine of Indoor management

2.3 Prospectus

UNIT III - MEETINGS

(12 Hours)

3.1 Meetings

3.2 Definitions

3.3 General meetings of shareholders

3.3.1 Statutory meetings

3.3.2 Annual general meetings

3.3.3 Extraordinary meetings

3.3.4 Class meetings

3.4 Quorum for meeting

3.5 Proxy

3.6 Resolution

3.7 Minutes

UNIT IV - COMPANY MANAGEMENT

(13 Hours)

4.1 Appointment of directors

4.1.1 Appointment of directors by small share holders

4.1.2 Appointment of additional directors

4.1.3 Appointment of alternate directors

4.1.4 Appointment of nominee directors

4.1.5 Women directors

4.2 Powers and duties of directors

4.3 Register of directors

4.4 Vacation of office of directors

4.5 Removal of directors

UNIT V - WINDING UP

(10 Hours)

5.1 Winding up

5.2 Dissolution of a company

5.3 Modes of Winding up

5.3.1 Winding up by the court

5.3.2 Voluntary winding up

5.4 General provisions on winding up

TOPICS FOR SELF STUDY

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

TEXT BOOKS

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

REFERENCES

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

WEB LINKS

1. <https://freebcomnotes.blogspot.com/2016/06/formation-of-company.html>
2. http://www.legalserviceindia.com/company%20law/com_4.htm
3. <https://www.taxmann.com/blogpost/2000000260/winding-up-of-a-company.aspx>
4. <https://taxguru.in/category/company-law/>

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic |
|--------------|----------|-------------------|------------------|
|--------------|----------|-------------------|------------------|

| | | | Level of Transaction |
|----------------|--|--|----------------------|
| UNIT I | | INTRODUCTION | |
| 1.1 | Introduction to Company 1.1.1 Company Definitions 1.1.2 Characteristics | <ul style="list-style-type: none"> Define Company Explain the Characteristics of Company. | K1 |
| 1.2 | Types of companies 1.2.1 Public company 1.2.2 Private company | <ul style="list-style-type: none"> Summarize the various types of companies and their features. | K2 |
| 1.3 | Features of Public company and Private company | <ul style="list-style-type: none"> Review the various features of Public company and Private company | K2 |
| 1.4 | Conversion of Public company into Private company | <ul style="list-style-type: none"> Explain the procedure of the conversion of public and private company | K2 |
| 1.5 | Formation of a company 1.3.1 Stages in the formation of a company 1.3.2 Promoters and their legal position | <ul style="list-style-type: none"> Recall the stages involved in the formation of a company. List the role of promoters and their legal position | K1 |
| 1.6 | Lifting up of corporate veil | <ul style="list-style-type: none"> Express the circumstances under which corporate veil are lifted. | K2 |
| UNIT II | | DOCUMENTS – MEMORANDUM AND ARTICLES | |
| 2.1 | Memorandum of association 2.1.1 Contents 2.1.2 Alteration of memorandum 2.1.3 Doctrine of ultra vires | <ul style="list-style-type: none"> Explain memorandum of association and Its contents State the provisions relating to alteration of memorandum of association Memorize the concept of the Doctrine of Ultra vires. | K1 |

| | | | |
|---------------------------------|--|---|-----------|
| 2.2 | Articles of association 2.2.1 Contents 2.2.2 Alteration of Articles of association 2.2.3 Doctrine of Constructive notice 2.2.4 Doctrine of Indoor management | <ul style="list-style-type: none"> • Explain articles of association and Its contents • Describe the provisions relating to alteration of articles of association • Summarize the concept of Doctrine of Constructive notice • Tell the meaning of Doctrine of Indoor management and Its exceptions | K2 |
| 2.3 | Prospectus 2.3.1 Contents 2.3.2 Types of prospectus 2.3.3 Legal requirements of a prospectus 2.3.4 Liability for misstatement in prospectus | <ul style="list-style-type: none"> • Define prospectus and classify Its types • Underline the contents of prospectus • Understand the legal requirements of a prospectus • Discuss the liability of a company for misstatement in prospectus | K1 |
| UNIT III COMPANY MEETING | | | |
| 3.1 | 3.1.1 Meetings 3.1.2 Definitions 3.1.3 General meetings of shareholders 3.1.3.1 Statutory meeting 3.1.3.2 Annual general meeting 3.1.3.3 Extraordinary general meeting 3.1.3.4 Class meeting | <ul style="list-style-type: none"> • Define meeting • Classify the various kinds of shareholders meeting • Recall the provisions relating to convening company meetings. | K2 |
| 3.2 | Quorum for meeting | <ul style="list-style-type: none"> • Describe the term quorum • State the provisions relating to quorum of general meetings and Board meetings | K1 |
| 3.3 | Proxy | <ul style="list-style-type: none"> • Express the concepts of proxy | K2 |
| 3.4 | Resolution Types of resolutions | <ul style="list-style-type: none"> • Define resolution • Describe types of resolution | K1 |

| | | | |
|-----------------------------------|---|---|-----------|
| 3.5 | Minutes | <ul style="list-style-type: none"> Describe the meaning of minutes Recall the provisions relating to minutes of the board meeting | K1 |
| UNIT IV COMPANY MANAGEMENT | | | |
| 4.1 | Appointment of Directors 4.1.1 Appointment of directors by small shareholders 4.1.2 Appointment of additional directors 4.1.3 Appointment of alternate directors 4.1.4 Appointment of nominee directors And Women directors | <ul style="list-style-type: none"> List the various Key Managerial Personnel Explain the different types of directors and their appointments Discuss the legal position of directors | K2 |
| 4.2 | Powers, Duties and Liabilities of directors | <ul style="list-style-type: none"> Describe the powers , Duties and Liabilities of directors | K2 |
| 4.3 | Register of directors | <ul style="list-style-type: none"> State provisions relating to registration of directors | K1 |
| 4.4 | Remuneration of directors | <ul style="list-style-type: none"> Explain the provisions relating to remuneration of directors | K2 |
| 4.5 | Removal of directors | <ul style="list-style-type: none"> Explain how directors are removed | K2 |
| UNIT V WINDING UP | | | |
| 5.1 | Winding up | <ul style="list-style-type: none"> Define winding up | K1 |
| 5.2 | Dissolution of Company | <ul style="list-style-type: none"> Recognize the concept of Dissolution of company. | K1 |
| 5.3 | Modes of winding up 5.3.1 Winding up by court 5.3.2 Voluntary winding up | <ul style="list-style-type: none"> Identify various modes of winding up of a company Describe the consequences of winding up by the court | K2 |
| 5.4 | General provisions relating to winding up | <ul style="list-style-type: none"> Explain the provisions relating to winding up. | K2 |

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 | 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

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

| | | |
|----------------------|--|-----------------------|
| SEMESTER –III | SBEC I: INTRODUCTION TO COMPUTERS | CODE: U18CPPS1 |
| CREDITS: 2 | | TOTAL HOURS:30 |

COURSE OUTCOMES

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

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

UNIT I - BEGINNING TO USE MICROSOFT WORD

(6 Hours)

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

Unit II - EDITING FEATURES

(6 Hours)

- 2.1 Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary
- 2.2 Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom
- 2.3 Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs –
- 2.4 Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines

Unit III - TABLES

(6 Hours)

- 3.1 Creating Tables
 - 3.1.1 Creating a table by highlighting the boxes

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

Unit IV - PAGE FORMATTING (6 Hours)

- 4.1 Apply a Page Border and Color
- 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

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Transform word document to Web Pages | https://code.makery.ch/library/convert-web-page-to-word/ |
| 2 | Real Time Reports | https://www.godaddy.com/garage/how-to-use-microsoft-word-for-real-time-document-collaboration/ |
| 3 | Inserting 3D Models into Reports | https://officesmart.wordpress.com/2017/11/07/insert-3d-models-in-office-365/ |
| 4 | Intelligent Suggestions in Editor Overview Pane | https://microsoft.com/en-in/Microsoft-365/word |

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, 1st Edition,2010, ISBN 9780735627291

WEB LINKS

1.<https://www.accaglobal.com/us/en/member/discover/events/global/e-learning/special-offers/microsoft-office-specialist.html>

2.<https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&m=1>

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---|--|---|---------------------------------------|
| UNIT I BEGINNING TO USE MICROSOFT WORD | | | |
| 1 | Beginning to Use Microsoft Word | <ul style="list-style-type: none">Recall the menus in MS-word | K1 |
| 1.1 | Word Processing versus Desktop Publishing | <ul style="list-style-type: none">Identify shortcuts of keyboard to perform tasks | K2 |
| 1.2 | Starting – Microsoft Word 2013 | <ul style="list-style-type: none">Select MS word from MS Office | K3 |
| 1.3-1.5 | Opening a New Document, Saving a Document, Getting help with Ms Word | <ul style="list-style-type: none">Select a new documentFind the information you need in Help | K3 |
| 1.6.1-1.6.2 | Basic Editing, The Cursor, Inserting Text, Deleting Text, Text Undo and Redo, Wrap Text | <ul style="list-style-type: none">Select text using the mouse or using the keyboard.Make use of the Control keys for Copying and pasting the documents | K3 |
| 1.6.3-1.6.4 | Formatting, Selecting Text, Applying a Font, Changing Font Size, Font Attributes, Font Colour, Clear Formatting, | <ul style="list-style-type: none">Apply the font formatting and formatting toolsMake use of Clearing font formattingApply the font colour and increase and decrease font size | K3 |
| 1.6.5 | Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste | <ul style="list-style-type: none">Make use of the clipboard for storing text and objects | K3 |
| UNIT II EDITING FEATURES | | | |

| | | | |
|------------------------|--|---|-----------|
| 2.1 | Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary | <ul style="list-style-type: none"> Identify the spell check and find and replacing of the document. Make use of own default dictionary | K3 |
| 2.2 | Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom | <ul style="list-style-type: none"> Apply word count for counting the number of words in a sentence or in the whole document | K3 |
| 2.3 | Paragraph Formatting, Changing Paragraph Alignment, Indenting Paragraphs | <ul style="list-style-type: none"> Summarize the paragraph formatting Build the text alignment Extend the paragraph spacing and Indenting paragraphs | K5 |
| 2.4 | Add Borders or Shading to a Paragraph, Apply Paragraphs Styles, Change Spacing Between Paragraphs and Lines | <ul style="list-style-type: none"> Make use of the bullets to existing paragraphs. Apply borders to paragraphs | K3 |
| UNIT III TABLES | | | |
| 3-3.1 | Tables Creating tables | <ul style="list-style-type: none"> Modify the created tables | K6 |
| 3.1.1-3.1.3 | Creating a table by Highlighting the boxes, Creating a table by Using Insert, Table Command, Converting Text into a Table, Quick Tables, Entering Text | <ul style="list-style-type: none"> Change data to a table Build the table and converting the table into the text. | K5 |
| 3.2 | Table Tools, Inserting Rows and Columns, Deleting Rows or Columns, Merging Cells and Splitting Cells, Adjusting Column Width, Position text Within a Cell, | <ul style="list-style-type: none"> Apply columns and rows and deleting columns and rows | K3 |

| | | | |
|--------------------------------|---|--|-----------|
| 3.3 | Borders and Shading, Bulleted and Numbered Lists, Creating Outlines | <ul style="list-style-type: none"> • Changing custom borders • Choosing a table style • And borders | K5 |
| UNIT IV PAGE FORMATTING | | | |
| 4 | Page Formatting | <ul style="list-style-type: none"> • Identify Page Formatting | K3 |
| 4.1 | Apply a Page Border and Color | <ul style="list-style-type: none"> • Apply the page border and color • Make use of the page border and color | K3 |
| 4.2 | Changing the Orientation, Size of the Page, or Size of Columns | <ul style="list-style-type: none"> • Creating the page orientation, the size of the page and the size of the columns • Choosing the various page setup of the document | K6 |
| 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"> • Adapting the insert text into Header and footers, insert page number. • Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture | K6 |
| UNIT V ADVANCED TOOLS | | | |
| 5 | Advanced Tools | <ul style="list-style-type: none"> • Make use of the advanced tools. | K3 |
| 5.1 | References and Citations, Macros, Compare and Merge Documents | <ul style="list-style-type: none"> • Create different file formats by merging documents. • Compare between merge documents, References and Citations in MS word | K6 |

| | | | |
|-----|---|--|-----------|
| 5.2 | Protect Document | <ul style="list-style-type: none"> Create a protected document in Word. | K6 |
| 5.3 | Mailing Lists, Creating a List for Mail Merge, Mail Merge | <ul style="list-style-type: none"> Make use of the Mail merge Process Select a mail merge and Execute the mail merge | K3 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|----------------------|---|------------------------|
| SEMESTER –III | NMEC : 1 - INTRODUCTION TO ACCOUNTANCY | CODE: U18CP3E1 |
| CREDITS: 2 | | TOTAL HOURS: 30 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|---|--------------|---------------------|
| 1 | Summarize the fundamental accounting concepts, principles and basic accounting functions. | K2 | I |
| 2 | Build the ability to use accounting information to solve a variety of business problems and identify the internal and external users of accounting information. | K6 | I |
| 3 | Develop the ability to use the fundamental accounting equation and the purpose of double entry system to analyze the effect of business transactions. | K6 | II |
| 4 | Develop the ability to use a basic accounting system to create (record, classify and summarize) the data needed to solve a variety of business problems. | K6 | III |
| 5 | Prepare Trial Balance by integrating the rules and principles of constructing Trial Balance. | K6 | IV |
| 6 | Construct Trading, Profit and Loss Account and Balance Sheet by organising expenses and incomes as Capital and Revenue. | K6 | V |

UNIT I – INTRODUCTION

(4 Hours)

- 1.1. Introduction
- 1.2. Meaning of Accounting, accountancy, Book keeping
- 1.3. Differences and Relationship
- 1.4. Concepts – conventions
- 1.5. Accounting terms
- 1.6. Difference between single entry and Double entry – Accounting.

UNIT II – DOUBLE ENTRY SYSTEM - JOURNAL

(6 Hours)

- 2.1 Principles of double entry
- 2.2 Journal
- 2.3 Recording the transactions in the books of Prime entry
- 2.4 Relation between Journal and Ledger.

UNIT III – LEDGER

(6 Hours)

- 3.1. Ledger – sub divisions of Ledger
- 3.2. Ledger posting and preparation of Trial Balance.

UNIT IV - TRIAL BALANCE

(6 Hours)

- 4.1 Trial Balance

- 4.2 Meaning – Differences between Trial Balance and Balance Sheet – items to be Debited and credited in the Trial Balance
 4.3 Preparation of Trial Balance without Ledger.

UNIT V- CAPITAL AND REVENUE EXPENDITURE (8 Hours)

- 5.1 Capital and Revenue Expenditure
 5.2 Capital and Revenue Incomes – Preparation of Manufacturing Account
 5.3 Final Accounts without Adjustments

TOPICS FOR SELF STUDY

| S.No | Topics | Web links |
|------|--|--|
| 1 | Errors in accounting and Rectification of errors | https://www.toppr.com/guides/fundamentals-of-accounting/rectification-of-errors/types-of-errors/ https://www.toppr.com/guides/accountancy/trial-balance-and-rectification-of-errors/rectification-errors/ |
| 2 | Cash book | https://theinvestorsbook.com/cash-book.html |
| 3 | Single column cashbook | https://www.accountingformanagement.org/single-column-cash-book/ |
| 4 | Double column cashbook | https://www.accountingformanagement.org/double-column-cash-book/ |
| 5 | Triple column cashbook | https://www.accountingformanagement.org/triple-three-column-cash-book/ |

TEXT BOOKS

1. Principles of Accountancy - K.L. Nagarajan , N. Vinayagam, P.L. Mani – Sultan chand (Reprinted - 2019)
 2. Financial Accounting – T.S Reddy, A.Murthy – Margham (Reprinted – 2019)

REFERENCES

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press (Reprinted – 2019)

WEB LINKS

1. https://www.icai.org/post.html?post_id=12430 – Financial accounting (CA - Study material)
 2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf - Financial accounting (CMA – Study Material)

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---------------|---------------------|-------------------|---------------------------------------|
| UNIT I | INTRODUCTION | | |

| | | | |
|--|--|--|-----------|
| 1.1, 1.2 | Meaning of Accounting, Accountancy, Book Keeping | <ul style="list-style-type: none"> • Define accounting. • Compare accounting, Accountancy and Bookkeeping. | K2 |
| 1.3 | Concepts, conventions and principles of accounting | <ul style="list-style-type: none"> • List out the various accounting concepts. • Tell the various principles of accounting. | K1 |
| 1.4 | Accounting terms | <ul style="list-style-type: none"> • List out the various accounting terms. • Illustrate various accounting terms with examples. | K2 |
| 1.5 | Difference between Single entry and Double entry system. | <ul style="list-style-type: none"> • Compare single entry and double entry system. • Recall the merits and demerits of single entry system. | K1 |
| UNIT II DOUBLE ENTRY SYSTEM - JOURNAL | | | |
| 2.1 | Principles of Double entry | <ul style="list-style-type: none"> • Define double entry system • Explain the merits and demerits of double entry system. | K2 |
| 2.2 | Journal | <ul style="list-style-type: none"> • Classify the Golden rules of accounting. • Illustrate the accounting equations with examples. • Construct Journal entries using transactions | K6 |

| | | | |
|---|--|---|-----------|
| 2.3 | Recording the transactions in the books of Prime entry | <ul style="list-style-type: none"> • State the format of Journal. • List out the steps in journalizing. • Identify the various items of various accounts • Analyze the transaction and record it in the Journal | K4 |
| 2.4 | Relation between Journal and Ledger. | <ul style="list-style-type: none"> • Define Ledger. • Compare Journal and Ledger | K1 |
| UNIT III | | | |
| LEDGER | | | |
| 3.1 | Ledger – sub divisions of Ledger | <ul style="list-style-type: none"> • State the format of Ledger. • Explain the steps of balancing the Ledger. | K2 |
| 3.2 | Ledger posting and preparation of Trial Balance. | <ul style="list-style-type: none"> • Construct Ledger entries using various transactions. • Analyze the Journal entries and post it in the ledger. • List out the various methods of Trial Balance. • Explain the points to be noted while preparing Trial Balance. | K6 |
| UNIT IV | | | |
| TRIAL BALANCE | | | |
| 4.1 4.2 4.3 | Differences between Trial Balance and Balance Sheet , items to be debited and credited in the Trial Balance and Preparation of Trial Balance | <ul style="list-style-type: none"> • Compare trial balance and balance sheet • List out the items to be debited and credited in the trail balance • Construct a trial balance with and without the help of ledger balances. | K6 |
| UNIT V CAPITAL AND REVENUE EXPENDITURE | | | |

| | | | |
|-----|--------------------------------------|--|-----------|
| 5.1 | Capital and Revenue Expenditure | <ul style="list-style-type: none"> • Recall the meaning of capital and revenue expenditure. • Explain the types of capital and revenue expenditure. | K1 |
| 5.2 | Capital and Revenue Incomes | <ul style="list-style-type: none"> • Explain the meaning of capital income and revenue income. • Compare capital income and revenue income | K2 |
| 5.3 | Preparation of Manufacturing Account | <ul style="list-style-type: none"> • Discuss the purpose of manufacturing account • Explain the specimen of a manufacturing account • Construct manufacturing account with the help of various transactions. | K6 |
| | Final Accounts without Adjustments. | <ul style="list-style-type: none"> • Discuss the format of the final accounts • Explain procedure for preparing the final accounts • Construct trading, profit and loss account and balance sheet with the help of trial balance. | K6 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey(FEEDBACK)

| | | |
|---------------------|----------------------------|------------------------|
| SEMESTER –IV | CORE: V -MANAGEMENT | CODE: U18CP101 |
| CREDITS: 5 | ACCOUNTING | TOTAL HOURS: 75 |

COURSE OUTCOMES

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

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

UNIT I - FUNDAMENTALS OF MANAGEMENT ACCOUNTING (5 Hours)

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

UNIT II - FINANCIAL STATEMENT ANALYSIS (14 Hours)

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

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

UNIT III - PREPARATION OF FUND FLOW STATEMENT AND CASH FLOW STATEMENT (AS PER AS3) (20 Hours)

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

UNIT IV - MARGINAL COSTING AND BREAK EVEN ANALYSIS (16 Hours)

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

UNIT V - BUDGETARY CONTROL AND STANDARD COSTING (20 Hours)

- 5.1 Budgetary Control
 - 5.1.1 Definition and Meaning

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

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

1. Pillai R.S.N and Bagavathi V (2015), Management Accounting, Sultan Chand Company Ltd., New Delhi.

2.Murthy A. and Gurusamy S (2012), Management Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

3.Shashi K. Gupta, Sharma R.K (2016), Management Accounting Principles and Practices, Kalyani Publishers, New Delhi.

WEB LINKS

1: <http://docshare01.docshare.tips/files/27239/272393523.pdf>

2: <https://www.iedunote.com/management-accounting>

3:<https://www.scribd.com/doc/105577706/Chapter-26-Marginal-Costing-and-Cost-Volume-Profit-Analysis>

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

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---|---|---|---------------------------------------|
| UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING | | | |
| 1.1 | Definition, Scope and Function | <ul style="list-style-type: none">Define Management accountingExplain the scope and functions of Management accounting | K2 |
| 1.2 | Advantages and Limitations | <ul style="list-style-type: none">Summarize the merits and Demerits of Management accounting | K2 |
| 1.3 | Management accounting principles & objectives | <ul style="list-style-type: none">Identify the principles of Management accountingRecall the objectives of Management accounting | K3 |

| | | | |
|--|--|---|-----------|
| 1.4 | Management accounting and Financial accounting | <ul style="list-style-type: none"> Define Financial accounting Differentiate between Management accounting and Financial accounting | K4 |
| 1.5 | Management accounting and Cost accounting | <ul style="list-style-type: none"> Define Cost accounting Differentiate Management accounting and Cost accounting | K4 |
| 1.6 | Installation of Management accounting systems | <ul style="list-style-type: none"> Discuss the installation of management accounting systems. | K2 |
| UNIT II FINANCIAL STATEMENT ANALYSIS | | | |
| 2.1 | Financial statement analysis | <ul style="list-style-type: none"> Define Financial statement analysis Identify the techniques of financial statement analysis | K2 |
| 2.2 | Nature and Limitations | <ul style="list-style-type: none"> Determine the Nature and Limitations of Financial Statement analysis | K3 |
| 2.3 | Ratio Analysis | <ul style="list-style-type: none"> State the meaning of Ratio analysis Classify the various types accounting ratios | K2 |
| 2.4 | Various Ratios for analysis | <ul style="list-style-type: none"> Analyse the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern | K4 |
| 2.5 | Computation of Ratios. | <ul style="list-style-type: none"> List out the Classification of Ratios Illustrate the problems in Ratios Construct a Comparative Income Statement and Comparative balance sheet. | K6 |
| UNIT III PREPARATION OF FUND FLOW STATEMENT AND CASH FLOW STATEMENT AS PER AS 3 | | | |
| 3.1 | Fund Flow Statement | <ul style="list-style-type: none"> Define Fund Flow Statement Summarise the Objectives of Fund Flow Statement | K2 |
| 3.2 | Fund flow statement, Income statement, Balance sheet | <ul style="list-style-type: none"> Compare Fund flow statement with Income statement and Balance sheet. | K4 |

| | | | |
|---|--|--|-----------|
| 3.3 | Sources and Uses or Application of Funds Funds from operation | <ul style="list-style-type: none"> List out the different items of sources and application of funds. Explain how funds from operation is calculated. | K2 |
| 3.4 | Preparation of Fund Flow Statement | <ul style="list-style-type: none"> Prepare a Fund Flow Statement | K6 |
| 3.5 | Cash Flow Statement | <ul style="list-style-type: none"> State the meaning of Cash Flow Statement Explain how cash flow statement differs from Fund flow Statement. Prepare a Cash Flow Statement as per AS3. | K6 |
| UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS | | | |
| 4.1 | Marginal Costing and Break Even Analysis | <ul style="list-style-type: none"> Define Marginal Costing State the meaning of Break Even Analysis | K1 |
| 4.2 | Features and Merits and Demerits | <ul style="list-style-type: none"> Explain the features of Marginal Costing Illustrate the merits and demerits of Marginal Costing | K2 |
| 4.3 | Break even Chart | <ul style="list-style-type: none"> Explain a Break Even Chart. | K2 |
| 4.4 | Assumption underlying CVP analysis and break even analysis | <ul style="list-style-type: none"> Express the objectives of Cost Volume Profit Analysis. Prepare the Marginal cost statement. | K6 |
| UNIT V BUDGETARY CONTROL AND STANDARD COSTING | | | |
| 5.1 | Budget-Introduction | <ul style="list-style-type: none"> Define the term Budget Explain the advantages and disadvantages of budgetary control. | K2 |
| 5.2 | Types of Budgets | <ul style="list-style-type: none"> Classify the different types of budgets. Discuss the process of installation of budgetary control system. Prepare the different types of Budget. | K5 |
| 5.3 | Standard Costing-Introduction | <ul style="list-style-type: none"> Define the term Standard Costing List the advantages and disadvantages of Standard Costing | K1 |

| | | | |
|-----|--|--|-----------|
| 5.4 | Budgetary Control and Standard Costing | <ul style="list-style-type: none"> Distinguish between Budgetary Control and Standard Costing. | K4 |
| 5.5 | Variance | <ul style="list-style-type: none"> Define Variance. Identify the different types of material variance. Calculate the different types of Labour variance. Calculate the material and price variance | K4 |

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 | M | H | H | M | - |
| CO2 | H | - | H | | - | - | - | M | M | H | - | M | - |
| CO3 | H | M | H | H | - | - | - | M | M | M | H | M | L |
| CO4 | H | M | H | - | - | M | M | L | M | H | M | M | - |
| CO5 | H | - | H | - | - | M | M | M | M | H | M | M | L |
| CO6 | H | - | H | M | - | H | H | M | M | H | M | M | - |

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|---------------------|---|-----------------------|
| SEMESTER –IV | ELECTIVE: I - INDIRECT TAX LAWS AND PRACTICE | CODE: U18CP4:1 |
| CREDITS: 3 | | TOTAL HOURS:60 |

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 | Assess the amount of ITC to be claimed. | K5 | IV |
| 5 | Discuss the procedure for online GST registration. | K6 | V |
| 6 | Evaluate the amendments in GST Act. | K5 | V |

UNIT I - GOODS AND SERVICES TAX ACT & RULES

(12 Hours)

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

UNIT II - LEVY AND COLLECTION OF TAX

(18 Hours)

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- 2.3 Section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business

- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration
 - 2.4.1 Permanent transfer/disposal of business assets
 - 2.4.2 Supply between related persons or distinct persons
 - 2.4.3 Supply to agents or by agents
 - 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
 - 2.5.1 Renting of Immovable Property
 - 2.5.2 Information Technology software
 - 2.5.3 Transfer of the right to use any goods for any purpose
 - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
 - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;
 - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
 - 2.6.3 Section 7(3) the transactions that are to be treated as—
 - (a) A supply of goods and not as a supply of services; or
 - (b) A supply of services and not as a supply of goods.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
 - 2.7.1 Meaning of Composite and Mixed Supplies
 - 2.7.2 Composite Supply
 - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
 - 2.11.1 Forward Charge
 - 2.11.2 Reverse Charge
 - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

UNIT III - TIME AND VALUE OF SUPPLY

(5 Hours)

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

UNIT IV - INPUT TAX CREDIT

(8 Hours)

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

UNIT V- REGISTRATION UNDER GST LAW(7 Hours)

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

TOPICS FOR SELF STUDY

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Tax invoice credit and debit notes electronic way bill | https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf |
| 2 | Returns and Payment of tax | https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf |
| 3 | TDS & TCS under GST | https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf |
| 4 | Audit under GST | https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf |

TEXT BOOK

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

REFERENCES

1. Goods & Services Tax Ready Reckoner ,CA.Ashok Batra, Wolters Kluwer Publishing house.
2. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1st January, 2019, 4th Edition, Sathiya Bhawan Publications.
3. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
4. How to Practice as a GST (Goods and Services Tax) Professional (Practitioner), Xcess Board of Editors', January, 2018. XcessInfostore Private Limited Publishers.
5. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhanian, 2nd Edition 2020, Taxmann Publisher.

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|--|---|---------------------------------------|
| UNIT I GOODS AND SERVICES TAX ACT & RULES | | | |
| 1.0 | Introduction | <ul style="list-style-type: none"> • Explain the features of indirect tax. • Outline the reason for collection of tax in our country. | K2 |
| 1.1 | Meaning of GST | <ul style="list-style-type: none"> • Recall the meaning of GST | K1 |
| 1.2 | Need for GST in India | <ul style="list-style-type: none"> • Explain the need for GST in India. | K2 |
| 1.3 | Cascading effect of tax | <ul style="list-style-type: none"> • Demonstrate cascading effect of tax. | K2 |
| 1.4 | Non-integration of VAT and Service Tax causes double taxation | <ul style="list-style-type: none"> • Explain the reason for emergence of GST. | K2 |
| 1.5 | No CENVAT Credit after manufacturing stage to a dealer | <ul style="list-style-type: none"> • Outline the advantages of GST. | K2 |
| 1.6 | Cascading of taxes on account of levy of CST Inter-State purchases | <ul style="list-style-type: none"> • Compare the disadvantages of Pre-GST taxation system. | K2 |
| 1.7 | One Nation-One Tax | <ul style="list-style-type: none"> • List the significance of GST. | K1 |
| 1.8 | Dual GST Model | <ul style="list-style-type: none"> • Explain the concept of Dual GST model followed in our country. | K2 |
| 1.9 | Central Goods and Services Tax Act, 2017 (CGST) | <ul style="list-style-type: none"> • Summarize the application of CGST Act 2017. | K2 |
| 1.10 | State Goods and Services Tax Act, 2017 (SGST) | <ul style="list-style-type: none"> • Summarize the application of SGST Act 2017. | K2 |
| 1.11 | Union Territory Goods and Services Tax Act, 2017 (UTGST) | <ul style="list-style-type: none"> • Summarize the application of UTGST Act 2017. | K2 |
| 1.12 | Integrated Goods and Services Tax Act, 2017 (IGST) | <ul style="list-style-type: none"> • Summarize the application of IGST Act 2017. | K2 |

| | | | |
|---|---|---|-----------|
| 1.13 | Goods and Services Tax Network (GSTN) | <ul style="list-style-type: none"> • Demonstrate the significances of GSTN | K2 |
| 1.14 | Functions of GSTN (i.e. Role assigned to GSTN) | <ul style="list-style-type: none"> • Outline the functions of GSTN | K2 |
| 1.15 | Constitution (101st Amendment) Act, 2016 | <ul style="list-style-type: none"> • Recall the reason for the constitution Amendment Act, 2016. | K1 |
| 1.16 | GST Council | <ul style="list-style-type: none"> • Explain the roles and responsibilities of GST Council. | K2 |
| 1.17 | Guiding principle of the GST Council | <ul style="list-style-type: none"> • Discuss the guiding principles of GST council. | K2 |
| 1.18 | Functions of the GST Council | <ul style="list-style-type: none"> • List the functions of GST council. | K1 |
| 1.19 | Definitions under CGST Laws | <ul style="list-style-type: none"> • Define CGST/SGST/UTGST/IGST | K1 |
| UNIT II LEVY AND COLLECTION OF TAX | | | |
| 2.1 | Scope of supply (Section 7 of CGST Act, 2017) | <ul style="list-style-type: none"> • List the scope of supply. | K1 |
| 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"> • Classify supply under section 7(1)(a) | K2 |
| 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"> • Explain section 7(1)(b) | K2 |
| 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"> • Demonstrate section 7(1)(c) | K2 |

| | | | |
|-------|---|---|-----------|
| 2.4.1 | Permanent transfer/disposal of business assets | <ul style="list-style-type: none"> • Explain the concept of disposal of business assets | K2 |
| 2.4.2 | Supply between related persons or distinct persons | <ul style="list-style-type: none"> • Compare related person and distinct person. | K2 |
| 2.4.3 | Supply to agents or by agents | <ul style="list-style-type: none"> • Relate the role of principal and agent during supply of goods or rendering service. | K1 |
| 2.4.4 | Importation of Services | <ul style="list-style-type: none"> • Illustrate import service undertaken in supply. | K2 |
| 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"> • Summarize Section 7 (1)(d) | K2 |
| 2.5.1 | Renting of Immovable Property | <ul style="list-style-type: none"> • Demonstrate renting of immovable property as supply in GST. | K2 |
| 2.5.2 | Information Technology software | <ul style="list-style-type: none"> • Summarize how information technology software is treated as supply in GST | K2 |
| 2.5.3 | Transfer of the right to use any goods for any purpose | <ul style="list-style-type: none"> • Explain “transfer of the right to use goods” as supply in GST. | K2 |
| 2.5.4 | Composite supply | <ul style="list-style-type: none"> • Explain the concept of composite supply. | K2 |
| 2.6 | Non-taxable Supplies under CGST Act, 2017 | <ul style="list-style-type: none"> • Summarize non-taxable supplies under CGST Act, 2017. | K2 |
| 2.6.1 | Section 7(2) (a) activities or transactions specified in Schedule III; | <ul style="list-style-type: none"> • Demonstrate transactions in negative list of supply. | K2 |

| | | | |
|--|--|--|-----------|
| 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"> • Explain Sec 7 (2) (b) in detail. | K2 |
| 2.6.3 | Section 7(3) the transactions that are to be treated as— | <ul style="list-style-type: none"> • Summarize section 7 (3) under CGST Act 2017. | K2 |
| 2.7 | Composite and Mixed Supplies (Section 8 of CGST Act, 2017) | <ul style="list-style-type: none"> • Compare composite and mixed supplies. | K2 |
| UNIT III TIME AND VALUE OF SUPPLY | | | |
| 3.1 | Time of supply | <ul style="list-style-type: none"> • Identify Time of supply in GST | K3 |
| 3.2 | Place of supply | <ul style="list-style-type: none"> • Identify Place of Supply in GST | K3 |
| 3.3 | Value of supply | <ul style="list-style-type: none"> • Identify value of supply in GST. | K3 |
| 3.4 | Change in rate of tax in respect of supply of goods or services | <ul style="list-style-type: none"> • Apply the amended rate of tax in respect of supply of goods or services. | K3 |
| UNIT IV INPUT TAX CREDIT | | | |
| 4.1 | Eligibility for taking Input Tax Credit (ITC) | <ul style="list-style-type: none"> • Identify the eligibility criteria for taking Input Tax Credit. | K3 |
| 4.2 | Input Tax credit in special circumstances | <ul style="list-style-type: none"> • Determine ITC under special circumstances. | K5 |
| 4.3 | Input Tax Credit in respect of goods sent for Job-Work | <ul style="list-style-type: none"> • Assess ITC in respect of goods sent for Job-Work. | K5 |
| 4.4 | Distribution of credit by Input Service Distributor (ISD) | <ul style="list-style-type: none"> • Evaluate the distribution of credit by Input Service Distributor (ISD). | K5 |
| 4.5 | Recovery of Input Tax Credit | <ul style="list-style-type: none"> • Calculate recovery of Input Tax Credit. | K4 |
| UNIT V REGISTRATION UNDER GST LAW | | | |
| 5.1 | Persons not liable for registration | <ul style="list-style-type: none"> • Summarize persons not liable for registration. | K2 |

| | | | |
|-----|--|--|-----------|
| 5.2 | Compulsory registration | <ul style="list-style-type: none"> Identify persons who need to compulsorily register with GST. | K3 |
| 5.3 | Procedure for registration | <ul style="list-style-type: none"> Determine the procedure for registration in GST portal. | K5 |
| 5.4 | Deemed registration | <ul style="list-style-type: none"> Evaluate deemed registration at time of registration with GST. | K5 |
| 5.5 | Casual taxable person | <ul style="list-style-type: none"> Determine casual taxable person. | K5 |
| 5.6 | Non-resident taxable person | <ul style="list-style-type: none"> Determine Non-resident taxable person. | K5 |
| 5.7 | Cancellation Vs Revocation of registration | <ul style="list-style-type: none"> Distinguish between cancellation and revocation of registration. | K4 |

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 | M | M | L | L | - | H | L | - | M | H | M | M | M |
| CO2 | - | H | - | H | L | H | - | L | M | M | H | - | L |
| CO3 | H | - | H | M | - | M | - | M | - | - | - | L | M |
| CO4 | M | H | H | - | L | - | M | - | H | M | H | H | - |
| CO5 | - | M | - | H | - | H | H | H | - | L | - | M | L |
| CO6 | H | - | M | H | M | H | - | H | M | H | H | - | H |

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey(FEEDBACK)

| | | |
|---------------------|--|-----------------------|
| SEMESTER –IV | ALLIED: VI-CORPORATE ACCOUNTING | CODE: U18CP4Y6 |
| CREDITS: 5 | | TOTAL HOURS:75 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|--|--------------|---------------------|
| 1 | Prepare Journal entries for accounting of share capital. | K6 | I |
| 2 | Construct the final accounts of companies after accounting for debentures. | K6 | II |
| 3 | Express the practical skills on Amalgamation and Internal Reconstruction of Companies. | K2 | III |
| 4 | Construct the consolidated balance sheet of Holding and Subsidiary companies. | K6 | IV |
| 5 | Analyze the problems and issues at the time of Winding up of the companies. | K4 | V |
| 6 | Prepare the Accounts relating to Liquidation of Companies. | K6 | V |

UNIT I -ACCOUNTING FOR SHARE CAPITAL

(15 Hours)

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

UNIT II - ACCOUNTING FOR DEBENTURES

(15 Hours)

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

UNITIII - PROBLEMS IN AMALGAMATION AND INTERNAL RECONSTRUCTION OF COMPANIES

(15 HOURS)

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

UNIT IV - ACCOUNTING FOR HOLDING AND SUBSIDIARY COMPANIES

(15 Hours)

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

UNIT V - ACCOUNTS RELATING TO LIQUIDATION OF COMPANIES**(15 Hours)**

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

TOPICS FOR SELF STUDY:

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Human Resource Accounting | https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403 |
| 2 | Voyage accounts | https://www.tutorialspoint.com/financial_accounting/financial_voyage_accounting.htm |
| 3 | Farm accounts | http://www.ruralfinanceandinvestment.org/sites/default/files/1163528274908_Farm_accounting.pdf |
| 4 | Accounting for Price level changes (Inflation accounting) | https://www.educba.com/inflation-accounting/ |

TEXTBOOK

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

REFERENCES

1.S. Chand Jain & Narang, Advanced Accountancy (Corporate Accounting) Vol II, Kalyani Publishers, 2014

2.Dr. S.M. Shukla & Dr. K.L. Gupta, Corporate Accounting, Sahitya Bhawan Publications, January 2018

WEB LINKS

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

Theory: 20% (Section A & B); Problems: 80% (Section C & D)

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Course Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|--|---|---------------------------------------|
| UNIT I ACCOUNTING FOR SHARE CAPITAL | | | |
| 1.1 | Introduction | <ul style="list-style-type: none"> • Define Issue of Shares. • Explain various terminologies used. | K1 K2 |
| 1.2 | Journal Entries for Issue of Shares | <ul style="list-style-type: none"> • Summarize Journal Entries for Issue of Shares at par, Premium and Discount and Forfeiture and Reissue of Shares. | K1 |
| 1.3 | Journal Entries for various situations | <ul style="list-style-type: none"> • Calculate Issue of Shares at par, Premium and Discount, fully called up and Paid up, Forfeiture and Reissue, Pro-rata allotment without allotment arrears, Pro-rata allotment with allotment arrears. | K4 |
| 1.4 | Concept of Redemption of Preference shares | <ul style="list-style-type: none"> • Understand the Provisions for redemptions of Preference shares and Journal Entries | K1 |
| UNIT II ACCOUNTING FOR DEBENTURES | | | |

| | | | |
|---|--|---|-----------|
| 2.1 | Redemption Entries | <ul style="list-style-type: none"> Understand the workings of Redemption Entries and problems. | K1 |
| 2.2 | Introduction to Issue of Debentures | <ul style="list-style-type: none"> Recall the concept of Issue of Debentures and Journal Entries | K1 |
| 2.3 | Issue of Debentures under various circumstances | <ul style="list-style-type: none"> Explain the workings of issue of Debentures under various circumstances | K2 |
| 2.4 | To learn the workings of Redemption of Debentures- Sinking Fund Method | <ul style="list-style-type: none"> Calculate Redemption of Debentures under Sinking Fund Method | K4 |
| 2.5 | Open market purchase of own debentures | <ul style="list-style-type: none"> Understand and work problems on the concept of open market purchase of own debentures | K2 |
| 2.6 | Preparation of Final accounts of Companies | <ul style="list-style-type: none"> Apply preparation of Final accounts of Companies and problems on Final Accounts. | K3 |
| UNIT III PROBLEMS IN AMALGAMATION AND INTERNAL RECONSTRUCTION OF COMPANIES | | | |
| 3.1 | Concept of Amalgamation | <ul style="list-style-type: none"> Understand the concept of Amalgamation | K2 |
| 3.2 | Purchase Consideration | <ul style="list-style-type: none"> Explain the methods of Purchase Consideration. | K2 |
| 3.3 | Workings of Amalgamation | <ul style="list-style-type: none"> Explain the workings of Amalgamation. | K2 |
| 3.4 | Concept of Internal Reconstruction | <ul style="list-style-type: none"> Understand the concept of Internal Reconstruction | K2 |
| 3.5 | Profit prior to Incorporation | <ul style="list-style-type: none"> Calculate profit prior to Incorporation and prepare statements | K4 |
| UNIT IV ACCOUNTING FOR HOLDING AND SUBSIDIARY COMPANIES | | | |
| 4.1 | Holding Company | <ul style="list-style-type: none"> Define the concept of Holding Company | K1 |
| 4.2 | Consolidated Balance sheet | <ul style="list-style-type: none"> Prepare Consolidated Balance sheet | K6 |

| | | | |
|---|---|---|-----------|
| 4.3 | Unrealized profit | <ul style="list-style-type: none"> Calculate unrealized profit | K4 |
| 4.4 | Revaluation of assets and Minority interest | <ul style="list-style-type: none"> Explain and to Estimate revaluation of assets and minority interest | K2 |
| UNIT V ACCOUNTS RELATING TO LIQUIDATION OF COMPANIES | | | |
| 5.1 | Liquidation of Companies | <ul style="list-style-type: none"> Make use of the Concept of Liquidation of Companies | K3 |
| 5.2 | Liquidator's Final statement of Account | <ul style="list-style-type: none"> Prepare Liquidator's Final statement of Account | K6 |
| 5.3 | Liquidator's Statement of Affairs | <ul style="list-style-type: none"> Prepare Liquidator's Statement of Affairs | K6 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------|-------|-------|
| CO1 | H | H | M | L | - | M | L | M | - | M | M | M | L |
| CO2 | H | L | L | L | - | M | M | M | - | M | M | H | L |
| CO3 | H | L | H | L | - | M | M | M | - | H | M | M | L |
| CO4 | H | M | M | L | - | M | L | M | - | L | M | M | L |
| CO5 | H | H | H | L | - | M | L | M | - | - | M | M | L |
| CO6 | H | M | M | L | - | M | L | L | - | H | M | H | L |

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey(FEEDBACK)

| | | |
|--------------------------|--|------------------------|
| SEMESTER – IV | SBEC: II - COMPUTER TOOLS- SPREAD SHEET | CODE: U18CPPS2 |
| CREDITS: 2 | | TOTAL HOURS: 30 |

COURSE OUTCOMES

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

| Sl.No | Course Outcomes | Level | Unit covered |
|--------------|--|--------------|---------------------|
| 1 | Build 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 | Appraise data through the use of intermediate formulations of lookups and reference data. | K5 | 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

(4 Hours)

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

Unit II - ENTERING INFORMATION AND MANAGE WORK BOOK CHANGES IN MS EXCEL

(6 Hours)

- 2.1 Entering data – Entering Labels and Values - Entering Values –Multiple Entries –
- 2.2 Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns
- 2.3 To Paste an item from clipboard
- 2.4 Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row
- 2.5 Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data
- 2.6 Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect
- 2.7 Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells

- 2.8 Changing Column Width- Changing Column Width using the Mouse – Changing Row Height
- 2.9 Change a Row Height by dragging the Mouse -Merge Cells
- 2.10 Applying Number Formats-Creating Custom Number Formats-Align Cell Contents
- 2.11 Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

Unit III- APPLY CUSTOM FORMATS AND LAYOUTS (5 Hours)

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

Unit IV- CREATE ADVANCED FORMULAS AND FORMATTING (5 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 (5 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

| S.no | Topics | Web link |
|------|---|---|
| 1 | Fitting a trend line to the observed data | https://en.wikipedia.org/wiki/Linear_trend_estimation |
| 2 | Polynomial trends | https://www.investopedia.com/terms/p/polynomial_trending.asp |

| | | |
|---|---|---|
| 3 | Logarithmic, Power and Exponential Trends | https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/ |
| 4 | Moving averages | https://www.investopedia.com/terms/m/movingaverage.asp |
| 5 | Exponential smoothing | https://otexts.com/fpp2/expsmooth.html |

TEXT BOOK

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

REFERENCES

1. John Walkenbach, Excel 2016 Bible, Wiley, 1st 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, 13th Edition.

WEB LINKS

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

Practical Examination only

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Content | Learning Outcome | Blooms Taxonomic Level of Transaction |
|--|---|---|---------------------------------------|
| UNIT I INTRODUCTION TO MS EXCEL | | | |
| 1 | Introduction to Microsoft excel | <ul style="list-style-type: none"> Recall the menus in MS-excel | K1 |
| 1.1 | Navigating Microsoft excel | <ul style="list-style-type: none"> Apply shortcuts keys to perform tasks | K3 |
| 1.2 | Opening of workbooks– Microsoft excel 2010 | <ul style="list-style-type: none"> Create a new document | K6 |
| 1.3 to 1.5 | Adding and deleting Saving a Documents | <ul style="list-style-type: none"> Create a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns | K6 |
| 1.6 to 1.9 | Saving workbooks, creating headers, footers, adjustments of margins | <ul style="list-style-type: none"> Identify the option for saving and creating margins, header and footer, printing of the documents | K2 |

| UNIT II ENTERING INFORMATION AND MANAGE WORKBOOK IN MS EXCEL | | | |
|---|--|---|-----------|
| 2.1-2.2 | Entering data, copying cells | <ul style="list-style-type: none"> Identify the entering of labels and values in a rows and columns excel in the document. | K2 |
| 2.3 to 2.6 | Pasting, inserting, deleting, filling cells and locking rows and columns | <ul style="list-style-type: none"> State the method of pasting item from clipboard, inserting columns and rows Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns | K2 |
| 2.7-2.9 | Formatting a worksheet, changing column width and change a row height | <ul style="list-style-type: none"> Create a Spread sheet and change the column width, row height and merging cells Create a spread sheet with conditional formatting (with freeze and unfreeze rows and columns) | K6 |
| 2.10-2.11 | Applying number formats and creating your own cell styles | <ul style="list-style-type: none"> Apply the Number formats | K3 |
| UNIT III APPLYING CUSTOMS, FORMATS AND LAYOUTS | | | |
| 3.1-3.2 | Applying custom data Creating custom formats (number, time, date) | <ul style="list-style-type: none"> Create a customized document by creating number, time and date field on the layout | K6 |
| 3.3 | Using advanced fill series options | <ul style="list-style-type: none"> Analyse the method of advanced fill series options | K4 |
| 3.4 | Apply advanced conditional formatting and filtering | <ul style="list-style-type: none"> Spell the process of applying advanced conditional formatting and filtering | K1 |
| 3.5 | Creating custom conditional formats | <ul style="list-style-type: none"> Define custom formatting for data that meets the condition | K2 |
| 3.6 | Using functions to format cells | <ul style="list-style-type: none"> Demonstrate the conditional formatting in excel functions to format cells | K3 |
| 3.7 | Creating advanced filters | <ul style="list-style-type: none"> Create document in Excel using Advanced Filters | K6 |

| | | | |
|--|---|--|-----------|
| 3.8 | Apply customs styles and templates-creating-modifying cell styles | <ul style="list-style-type: none"> Apply customs styles and templates to create and modify cell styles | K3 |
| 3.9 | Creating customs colour and fonts formats | <ul style="list-style-type: none"> Demonstrate the custom colors and formats fonts. | K3 |
| 3.10-3.11 | Creating themes, Creating fields | <ul style="list-style-type: none"> Create Themes Create the field names. | K6 |
| UNIT IV CREATE ADVANCED FORMULAS AND CHARTS AND TABLES | | | |
| 4.1 | Definition and Explanation of Formulas | <ul style="list-style-type: none"> List the basic formulae in Excel | K1 |
| 4.2 | Using the IF, AND, and OR functions | <ul style="list-style-type: none"> Apply IF, AND and OR functions | K3 |
| 4.3 | Using the SUMIF, AVERAGEIF, and COUNTIF | <ul style="list-style-type: none"> Apply “AVERAGEIFs”, “SUMIFs” and “COUNTIFs” | K3 |
| 4.4 | Conditional Formatting | <ul style="list-style-type: none"> Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value. | K3 |
| 4.5 | Using the VLOOKUP functions | <ul style="list-style-type: none"> Relate VLOOKUP function to look up data in a table organized vertically | K4 |
| 4.6 | Using the HLOOKUP functions | <ul style="list-style-type: none"> Relate HLOOKUP function to look through the data horizontally and get the desired result based on the rows to number | K4 |
| 4.7 | Creating advanced chart elements | <ul style="list-style-type: none"> Construct charts and customize the formatting of charts in Excel | K6 |
| 4.8 | Creating dual-axis charts | <ul style="list-style-type: none"> Create Excel chart with secondary Axis to display line and bar charts on the same graph | K6 |
| 4.9 | Creating custom chart templates | <ul style="list-style-type: none"> Design a custom chart and save them as an Excel chart template | K6 |
| 4.10 | Creating Pivot Tables | <ul style="list-style-type: none"> Create, modify, and format PivotTable | K6 |
| UNIT V ADVANCED EXCEL STATISTICAL FUNCTIONS FOR DECISION MAKING | | | |
| 5.1 | Basic Statistics like Mean, Median, Mode, Max, Min, | <ul style="list-style-type: none"> Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, | K3 |

| | | | |
|---------|--|---|-----------|
| | Standard Deviation, Skewness | Standard Deviation, Skewness | |
| 5.2-5.8 | Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regression | <ul style="list-style-type: none"> Execute functions like- Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regressions | K3 |

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 | M | H | M | H | H | H | M | H | - | H | M | M | - |
| CO2 | M | H | M | H | H | H | M | H | - | H | H | M | - |
| CO3 | M | H | - | - | H | H | - | H | - | H | H | - | - |
| CO4 | M | H | - | - | H | H | - | H | - | H | H | H | - |
| CO5 | M | H | H | H | H | H | M | H | - | H | H | M | - |
| CO6 | M | H | H | H | H | H | H | H | - | H | H | - | - |

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Record Note Maintenance End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|---------------------|--|------------------------|
| SEMESTER –IV | NMEC: I- PRINCIPLES OF COMMERCE | CODE: U18CP4E2 |
| CREDITS: 2 | | TOTAL HOURS: 30 |

COURSE OUTCOMES

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

| S.No. | Course Outcomes | Level | Unit |
|--------------|--|--------------|-------------|
| 1 | Recall the meaning of Commerce and trade. | K1 | I |
| 2 | Discuss the different aids to trade. | K1 | I |
| 3 | Explain the various forms of organization. | K2 | II |
| 4 | Review the warehouse facilities and the various types of transportation. | K5 | III |
| 5 | Explain the banking and insurance functions of commerce | K2 | IV |
| 6 | Illustrate marketing and advertising and discuss the various types of advertising media. | K2 | V |

UNIT I -INTRODUCTION TO COMMERCE (5 Hours)

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

UNIT II -FORMS OF ORGANISATION (5 Hours)

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

UNIT III -TRANSPORTATION AND WAREHOUSE (5 Hours)

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

3.4 Warehouse Types and functions

UNIT IV -BANKING AND INSURANCE (5 Hours)

4.1 Banking Functions of Banks

4.2 Types of Bank Accounts

4.3 Insurance Principles of insurance

4.4 Types of Insurance

UNIT V - MARKETING AND ADVERTISING (5 Hours)

5.1 Marketing definition functions

5.2 Marketing mix

5.3 Market segmentation

5.4 Advertising Types

5.5 Advertising media- Kinds of Media, merits, demerits

TOPICS FOR SELF-STUDY:

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

TEXTBOOK

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

REFERENCES

1. R.S.N. Pillai and Bhagavathi, Modern Marketing Principles and Practices, 4th 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

| Unit/Section | Course Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|---|--|---------------------------------------|
| UNIT I INTRODUCTION TO COMMERCE | | | |
| 1.1 | Economic activities – Concept of Business Characteristics of business Objectives of business | <ul style="list-style-type: none"> • Recall the concepts related to business • Describe the Characteristics of Business • Outline the objectives of business | K2 |
| 1.2 | Classification of business activities: Industry and Commerce | <ul style="list-style-type: none"> • List the types of industries | K2 |
| 1.3 | Industry–Types- Primary and Secondary Commerce: Trade and Aids to trade- Types | <ul style="list-style-type: none"> • Summarize the various aids to trade • Discuss the different types of Industry | K2 |
| UNIT II FORMS OF ORGANISATION | | | |
| 2.1 | Forms of Organization- Sole proprietorship | <ul style="list-style-type: none"> • Explain the features of Sole Proprietorship | K2 |
| 2.2 | Partnership firm | <ul style="list-style-type: none"> • Show the types of Partners in a Partnership firm | K2 |
| 2.3 | Joint stock company- features, merits and demerits Formation of company | <ul style="list-style-type: none"> • Define the term Company • Explain the different types of Company • Summarise the procedure in the formation of a company | K2 |

| | | | |
|---|--|--|-----------|
| 2.4 | MoA-AoA-Prospectus Public enterprises-Co- operative societies | <ul style="list-style-type: none"> • Outline the features of public enterprises • Discuss the features of Cooperative societies • Explain the contents of AOA and MOA | K2 |
| UNIT III TRANSPORTATION AND WAREHOUSES | | | |
| 3.1 | Transport-Functions Modes of transport- Road, Railway, Water, Airway | <ul style="list-style-type: none"> • Explain the functions of transport • Evaluate the various modes of transport | K6 |
| 3.2 | Advantages and disadvantages of Transportation | <ul style="list-style-type: none"> • Assess the advantages and disadvantages of transportation | K6 |
| 3.3 | Warehouse - Types and functions | <ul style="list-style-type: none"> • Classify the types of warehouse • Discuss the functions of warehouse | K2 |
| UNIT IV BANKING AND INSURANCE | | | |
| 4.1 | Banking- Functions of Banks | <ul style="list-style-type: none"> • Define the term banking • Discuss the functions of Banks | K2 |
| 4.2 | Types of Bank Accounts Insurance- Principles of insurance Types of insurance, Advantages of insurance. | <ul style="list-style-type: none"> • Recall the meaning of the term insurance • Explain the Types of insurance • Outline the advantages of insurance | K2 |
| UNIT V MARKETING AND ADVERTISING | | | |
| 5.1 | Marketing- Definition- Functions | <ul style="list-style-type: none"> • Define marketing • Explain the functions of Marketing | K2 |
| 5.2 | Marketing Mix Market segmentation | <ul style="list-style-type: none"> • Describe the 7 Ps of Marketing Mix • List the markets based on Market Segmentation | K2 |
| 5.3 | Advertising- Types Advertising media- Kinds of media- Advantages and disadvantages | <ul style="list-style-type: none"> • Define Advertising • Explain the different types of Advertising. • Compare the different kinds of advertising media | K2 |

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 | - | L | H | - | M | M | L | M | M | L | - |
| CO2 | H | H | - | L | H | - | M | - | L | M | M | - | L |
| CO3 | H | H | M | L | H | - | M | - | L | M | M | L | - |
| CO4 | H | H | - | L | H | M | M | M | L | M | M | - | L |
| CO5 | H | H | - | L | H | - | M | - | L | M | M | L | - |
| CO6 | H | H | - | L | H | - | M | M | L | M | M | - | - |

COURSE ASSESSMENT METHODS

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

| | | |
|--------------------|---------------------------|-----------------------|
| SEMESTER –V | CORE: VI-FINANCIAL | CODE: U18CP506 |
|--------------------|---------------------------|-----------------------|

| | | |
|-------------------|-------------------|------------------------|
| CREDITS: 5 | MANAGEMENT | TOTAL HOURS: 90 |
|-------------------|-------------------|------------------------|

COURSE OUTCOMES

At the end of this course learners will be able to

| S.No. | Course Outcomes | Level | Unit |
|--------------|---|--------------|-------------|
| 1 | Analyze the risk and return and valuation of various kinds of securities. | K4 | I |
| 2 | Assess the significance and estimation of working capital management of an organisation. | K5 | II |
| 3 | Appraise the techniques adopted for appraising the profitability of an investment. | K4 | III |
| 4 | Analyze the consequences of leverage analysis in a business firm. | K4 | IV |
| 5 | Discuss the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans. | K2 | V |
| 6 | Evaluate the sources and cost of raising long term finance. | K5 | V |

UNIT I – INTRODUCTION

(15 Hours)

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

UNIT II - WORKING CAPITAL MANAGEMENT

(20 Hours)

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

- 2.3.4 Credit policy
- 2.4 Inventory Management.
 - 2.4.1 Inventory turnover ratio
 - 2.4.2 Minimum consumption, maximum consumption, Reorder level, Economic Order Quantity

UNIT III - COST OF CAPITAL (25 Hours)

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

UNIT IV – LEVERAGES (10 Hours)

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

UNIT V - CAPITAL STRUCTURE AND DIVIDEND POLICIES (20 Hours)

- 5.1 Capital structure
 - 5.1.1 Optimal Capital structure
 - 5.1.2 Determining Earning Per share
 - 5.1.3 Value of the firm
 - 5.1.4 Modigliani-Miller Model
- 5.2 Dividend Policy
 - 5.2.1 Walter’s model
 - 5.2.2 Gordon’s model
- 5.3 Long Term Finance
 - 5.3.1 Sources of long term Finance
 - 5.3.2 Raising of long term Finance
- 5.4 Stock Market in India
- 5.5 Financial Institution in India

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|------------------------|---|
| 1 | Receivables management | https://www.slideshare.net/nairshruthi/receivable-management-presentation1 |

| | | |
|---|--------------------------------------|---|
| 2 | Asset management and decision making | https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/ |
| 3 | Credit management policy | https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php |
| 4 | Strategic finance | https://www.managementstudyguide.com/strategic-finance.htm |

TEXT BOOK

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

REFERENCES

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

WEB LINKS

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. https://www.youtube.com/watch?v=eMN_zEYg3pM
3. https://www.youtube.com/watch?v=_4i0jNDzCOE
4. <https://www.youtube.com/watch?v=wVASMwfbOVw>

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcome | Blooms Taxonomic Level of Transaction |
|----------------------------|--------------------------------|---|---------------------------------------|
| UNIT I INTRODUCTION | | | |
| 1.1 | Financial management–Meaning. | <ul style="list-style-type: none"> Recall the meaning of financial management. | K1 |
| 1.2 | Scope of financial management. | <ul style="list-style-type: none"> List out the scope of financial management. | K4 |
| 1.3 | Financial Environment | <ul style="list-style-type: none"> Summarize the concept of financial environment | K2 |
| 1.4 | Time value of Money – Concept. | <ul style="list-style-type: none"> Explain the techniques of time value of money. | K2 |
| 1.4.1 | Present Value Techniques. | <ul style="list-style-type: none"> Solve the problem using present value Techniques. | K3 |

| | | | |
|---|--|--|-----------|
| 1.4.2 | Future Value Techniques. | <ul style="list-style-type: none"> Relate the future and Present value techniques | K1 |
| 1.5 | Risk and Return – Concept | <ul style="list-style-type: none"> Explain the concept of risk and return. | K2 |
| 1.5.1 | Portfolio risk | <ul style="list-style-type: none"> Recall the meaning and types of portfolio risk. | K1 |
| 1.5.2 | Capital Asset Pricing Model (CAPM) | <ul style="list-style-type: none"> Summarize the concept and assumption of CAPM. | K2 |
| 1.6 | Valuation of Securities– Concept | <ul style="list-style-type: none"> Explain the concepts of various types of securities. | K2 |
| 1.6.1 | Value of Equity Shares | <ul style="list-style-type: none"> Calculate value of equity shares. | K4 |
| 1.6.2 | Value of Preference Shares | <ul style="list-style-type: none"> Recall the concept of preference shares. | K1 |
| 1.6.3 | Value of Debentures | <ul style="list-style-type: none"> Calculate the value of debentures. | K4 |
| UNIT II WORKING CAPITAL MANAGEMENT | | | |
| 2.1. | Working capital management- Meaning | <ul style="list-style-type: none"> Recollect the meaning of working capital management. | K1 |
| 2.1.1 | Working capital terminology | <ul style="list-style-type: none"> Summarize the working capital management. | K2 |
| 2.1.2 | Statement of working capital requirement | <ul style="list-style-type: none"> Discuss the requirement of working capital. | K2 |
| 2.2 | Cash management– Concept | <ul style="list-style-type: none"> Identify the concept of cash management. | K2 |
| 2.2.1 | Cash cycle | <ul style="list-style-type: none"> Apply the cash cycle concept in the cash management. | K3 |
| 2.2.2. | Cash budget | <ul style="list-style-type: none"> Calculate the cash budget for the effective utilization of cash. | K4 |
| 2.3 | Credit management– Concept | <ul style="list-style-type: none"> Recall the meaning and concept of credit management. | K1 |
| 2.3.1 | Debtors turnover ratio | <ul style="list-style-type: none"> Calculate the debtors turnover ratio. | K4 |
| 2.3.2 | Creditors turnover ratio | <ul style="list-style-type: none"> Explain the relationship between the turnover and credit benefits. | K2 |

| | | | |
|---------------------------------|--|---|-----------|
| 2.3.3 | Credit standards | <ul style="list-style-type: none"> Outline about the concept of credit standards. | K2 |
| 2.3.4 | Credit policy | <ul style="list-style-type: none"> Enumerate the elements of credit policy. | K2 |
| 2.4 | Inventory Management– Concept | <ul style="list-style-type: none"> Explain the concept of inventory management. | K2 |
| 2.4.1 | Inventory turnover ratio | <ul style="list-style-type: none"> Calculate the inventory turnover ratio. | K4 |
| 2.4.2 | Minimum consumption, maximum consumption, Reorder level, Economic Order Quantity | <ul style="list-style-type: none"> Analyze the level of consumption of raw materials, Re order period and quantity. | K4 |
| UNIT III COST OF CAPITAL | | | |
| 3.1 | Cost of capital– Meaning | <ul style="list-style-type: none"> Recall the meaning of cost of capital. | K1 |
| 3.1.1 | Cost of equity Shares | <ul style="list-style-type: none"> State the various ways to measure the cost of equity shares. | K1 |
| 3.1.2 | Cost of Preference shares | <ul style="list-style-type: none"> Calculate the cost of preference shares in various methods. | K4 |
| 3.1.3 | Cost of Debentures | <ul style="list-style-type: none"> Explain the concept of debentures and cost of debentures. | K2 |
| 3.1.4 | Weighted average Cost of Capital | <ul style="list-style-type: none"> Summarize the concept of weighted average cost of capital. | K2 |
| 3.2 | Capital Budgeting – Concept | <ul style="list-style-type: none"> Recall the concept of capital budgeting to estimate the capital. | K1 |
| 3.2.1 | Payback period | <ul style="list-style-type: none"> Analyse the payback period of investment. | K4 |
| 3.2.2 | Net Present Value | <ul style="list-style-type: none"> Explain the concept of net present value to determine the value of investment at present. | K2 |
| 3.2.3 | Internal rate of return | <ul style="list-style-type: none"> Discuss the usage of internal rate of return through the its concepts. | K2 |
| 3.2.4 | Accounting rate of return | <ul style="list-style-type: none"> State the advantages and concept of accounting rate of return. | K1 |

| | | | |
|---|--|---|-----------|
| 3.2.5 | Profitability index | <ul style="list-style-type: none"> Recall the meaning and concept of profitability index. | K1 |
| UNIT IV LEVERAGES | | | |
| 4.1 | Leverages– Meaning | <ul style="list-style-type: none"> Recall the meaning of the term leverages. | K1 |
| 4.1.1 | Operating leverages | <ul style="list-style-type: none"> Solve the problem of operating leverages | K3 |
| 4.1.2 | Financial leverages | <ul style="list-style-type: none"> Explain the meaning and determine financial leverage. | K2 |
| 4.1.3 | Combined leverages | <ul style="list-style-type: none"> Calculate combined leverage of a firm | K4 |
| 4.2 | Financial planning and Budgeting Concept | <ul style="list-style-type: none"> State the objectives of financial planning Distinguish financial planning and budgeting. | K4 |
| UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES | | | |
| 5.1 | Capital structure– Concept | <ul style="list-style-type: none"> Summarize the capital structure. | K2 |
| 5.1.1 | Optimal Capital structure | <ul style="list-style-type: none"> the essentials of optimal capital structure and the features of appropriate capital structure. | |
| 5.1.2 | Determining Earning Per share | <ul style="list-style-type: none"> Recall the method to determine the earning per share. | K1 |
| 5.1.3 | Value of the firm | <ul style="list-style-type: none"> Explain the procedure for estimating the value of the firm through the application of concepts. | K2 |
| 5.1.4 | Modigliani-Miller Model | <ul style="list-style-type: none"> Apply the Modigliani Miller Model in determining the value of the firm. | K3 |
| 5.2 | Dividend Policy– Concept | <ul style="list-style-type: none"> Recapitulate the concept of dividend policy of the firm. | K1 |
| 5.2.1 | Walter’s model | <ul style="list-style-type: none"> Examine the meaning and concept of Walter’s Model in determining the value of the firm. | K4 |
| 5.2.2 | Gordon’s model | <ul style="list-style-type: none"> Recall the concept and procedure of Gordon’s model in connection with the value of the firm. | K1 |

| | | | |
|-------|--------------------------------|---|-----------|
| 5.3 | Long Term Finance – Concept | <ul style="list-style-type: none"> Explain the concept of long term finance. | K2 |
| 5.3.1 | Sources of long term finance | <ul style="list-style-type: none"> Name the sources of long term finance. | K1 |
| 5.3.2 | Raising of long term Finance | <ul style="list-style-type: none"> Evaluate the various ways to raising of long term finance. | K5 |
| 5.4 | Stock Market in India | <ul style="list-style-type: none"> Recall the meaning of stock market existing in India. | K1 |
| 5.5 | Financial Institution in India | <ul style="list-style-type: none"> Classify the services rendered by various financial institutions in capital market. | K2 |

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 | - | - | L | - | M | - | M | - | H | H | M | L |
| CO2 | H | H | - | M | - | H | M | M | - | M | M | H | L |
| CO3 | H | H | - | M | - | - | - | M | - | H | L | H | L |
| CO4 | H | - | H | M | - | H | M | M | - | H | M | L | L |
| CO5 | M | H | - | H | - | H | M | M | - | H | H | H | L |
| CO6 | M | H | H | H | - | H | | M | - | M | H | H | L |

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|--------------------|-------------------------------|------------------------|
| SEMESTER –V | CORE: VII-QUANTITATIVE | CODE: U18CP507 |
| CREDITS: 5 | TECHNIQUES | TOTAL HOURS: 90 |

COURSE OUTCOMES

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

| S.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 | Establish 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 | Investigate the appropriate time period for replacement of items that fail using individual and group replacement policy. | K5 | 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

(15 Hours)

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

UNIT II - TRANSPORTATION AND ASSIGNMENT PROBLEM

(20 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**(15 Hours)**

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

UNIT V - DECISION ANALYSIS AND NETWORK ANALYSIS**(20 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 :

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Dynamic programming | http://www.nptelvideos.in/2012/12/advanced-operations-research.html |
| 2 | Queuing Models | https://hithaldia.in/faculty/sas_faculty/Dr_M_B_Bera/Lecture%20note_5_CE605A&CHE705B.pdf |
| 3 | Integer Programming- types and applications | http://web.hku.hk/~schu/IntegerProgramming.pdf |
| 4 | Goal Programming- types and applications | https://www.slideshare.net/hakeemrehman/goal-programming-68158871 |

TEXT BOOK

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

REFERENCES

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

WEB LINKS

1. http://ebooks.lpude.in/commerce/bcom/term_5/DCOM303_DMGT504_OPERATION_RESEARCH.pdf
2. <http://www.ggu.ac.in/download/Class-Note14/Operation%20Research07.04.14.pdf>

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

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Content | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|---|--|---------------------------------------|
| UNIT I INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM | | | |
| 1.1 | Operations research – Origin and development | <ul style="list-style-type: none"> Describe the origin of Linear Programming Problem. | K2 |
| 1.2 | Role in decision making | <ul style="list-style-type: none"> Summarize the role of LPP in decision making. | K2 |
| 1.3 | Phases and approaches to OR | <ul style="list-style-type: none"> Recognize the phases of Operations Research. Compare the different approaches of operations research. | K4 |
| 1.4 | Linear programming problem – Applications and limitations | <ul style="list-style-type: none"> Explain the Applications and limitations of LPP. | K2 |
| 1.5 | Formulation of LPP | <ul style="list-style-type: none"> Formulate the LPP using the resources and constraints. | K6 |

| | | | |
|--|--|---|-----------|
| 1.6 | Optimal Solution to LPP | <ul style="list-style-type: none"> Estimate the optimal solution to LPP. | K5 |
| UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEM | | | |
| 2.1 | Transportation problem – methods | <ul style="list-style-type: none"> Classify the different methods of transportation problem. Analyze the various methods of finding basic feasible solution. Solve the transportation problem and estimate its optimality. | K3 |
| 2.2 | Assignment problem | <ul style="list-style-type: none"> Discuss the steps in assigning jobs to appropriate persons. Estimate the optimal allocation of jobs to persons to minimize time and cost. | K5 |
| UNIT III GAME THEORY AND SIMULATION | | | |
| 3.1 | Game Theory- different strategies followed by the players in a game. | <ul style="list-style-type: none"> Define game theory. List the various types of strategies followed in a game. | K2 |
| 3.2 | Dominance property | <ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. | K3 |
| 3.3 | Graphical method | <ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. | K3 |
| 3.4 | Simulation | <ul style="list-style-type: none"> Describe the applications of simulation. Apply the simulation technique in solving real world problems. | K3 |
| UNIT IV REPLACEMENT PROBLEM | | | |
| 4.1 | Replacement decisions | <ul style="list-style-type: none"> Identify the types of replacement decisions. | K2 |
| 4.2 | Replacement policy without change in money value | <ul style="list-style-type: none"> Calculate the appropriate time period for replacement of an individual machinery before it becomes obsolete. | K4 |

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

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

| | | |
|--------------------|--------------------------------|-----------------------|
| SEMESTER –V | CORE: VIII-COMPUTERS IN | CODE: U18CPP08 |
| CREDITS: 5 | BUSINESS | TOTAL HOURS:75 |

COURSE OUTCOMES

On completion of the course, the students will be able

| S.No. | Course Outcomes | Level | Unit |
|--------------|---|--------------|-------------|
| 1 | Outline the architecture and customisation of TALLY. | K2 | I |
| 2 | Create a Company, Ledger and Accounting Voucher entries. | K6 | I |
| 3 | Develop Voucher entries of Inventory and Cost center. | K6 | II |
| 4 | Create Inventory and Inventory voucher. | K6 | III |
| 5 | Compose the forms of supply, place and time of supply, taxable and non- taxable supply. | K6 | IV |
| 6 | Summarize the procedure for registration of GST. | K2 | V |

UNIT I - INTRODUCTION TO TALLY

(7 Hours)

1.1 Concepts of Tally

- 1.1.1 Basic concepts of Accounting and Tally
- 1.1.2 Architecture and customization of Tally
- 1.1.3 Creation of Company, Group and Ledger
- 1.1.4 Altering and Deleting of Company, Group and Ledger

1.2 Accounting Voucher Entries

- 1.2.1 Recording the business transactions
- 1.2.2 Adjustment entries
- 1.2.3 Transferring entries

UNIT II - INTRODUCTION OF INVENTORY

(13 Hours)

2.1 Inventory concepts

- 2.1.1 Creation of Stock Group
- 2.1.2 Creation of Stock Category
- 2.1.3 Creation of Units of Measurement
- 2.1.4 Creation of Stock Items
- 2.1.5 Creation of Godown

UNIT III - INVENTORY VOUCHER ENTRIES AND COST CENTRES

(20 Hours)

3.1 Creation of Inventory Vouchers

- 3.1.1 Create Receipt Note
- 3.1.2 Create Delivery Note
- 3.1.3 Create Rejection in

- 3.1.4 Create Rejection out
- 3.1.5 Stock Journal
- 3.1.6 Physical Stock
- 3.2 Voucher Entries with Cost Centers
 - 3.2.1 Creation of Cost Centers
 - 3.2.2 Editing and deleting
 - 3.2.3 Cost Centers in voucher entry

UNIT IV - INTRODUCTION TO GST

(20 Hours)

- 4.1 Concepts of GST
 - 4.1.1 Indirect Tax System in India before GST
 - 4.1.2 Taxes subsumed under GST
 - 4.1.3 Composition Levy in GST
 - 4.1.4 Composition Tax Payer
- 4.2 Supply of Goods and Services
 - 4.2.1 Scope of Supply
 - 4.2.2 Mixed Supply and Composite Supply
 - 4.2.3 Time of Supply
 - 4.2.4 Value of Supply
- 4.3 Activating GST
 - 4.3.1 Set GST Rates for Stock Group and Stock Items
 - 4.3.2 Create GST Classification
 - 4.3.3 Create Central Tax Ledger
 - 4.3.4 Create State Tax Ledger
 - 4.3.5 Create Integrated Tax Ledger
 - 4.3.6 Create Cess Ledger

UNIT V - RECORDING GST

(15 Hours)

- 5.1 Recording GST Sales
- 5.2 Recording GST Interstate Sales
- 5.3 Recording an Advance Payment to Supplier under GST
- 5.4 Recording GST Local Purchase
- 5.5 Recording GST Interstate Purchase

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|--------------|-------------------------------------|---|
| 1 | GST rates of various goods in India | https://tallysolutions.com/gst/gst-rates-list-for-goods/ |
| 2 | Alternative for Tally in 2020 | https://giddh.com/guide/alternatives-for-tally-2020/ |
| 3 | Artificial Intelligence in Banking | https://builtin.com/artificial-intelligence/ai-in-banking |

| | | |
|---|------------------------|---|
| 4 | Blockchains in Banking | https://www.cbinsights.com/research/blockchain-disrupting-banking/ |
|---|------------------------|---|

TEXT BOOK

1. Business Computing, Published by Department of Commerce, Revised Edition.

REFERENCES

1. Tally Solution Materials
2. Genesis Tally Academy Material
3. Parag Joshi,(2017).Tally ERP 9 with GST, DanyansankulPrakashan
4. Sanjay Satapathy, (2018). Tally ERP 9 Advanced usages
5. Tally Education Private Limited, (2018). Office Guide to Financial Accounting Using Tally ERP 9 (4th Edition). BPB Publication, New Delhi.

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---------------|---|--|---------------------------------------|
| UNIT I | | INTRODUCTION TO TALLY | |
| 1.1 | Concepts of Tally | <ul style="list-style-type: none"> • Explain the basic concept of Tally | K2 |
| 1.1.1 | Basic concepts of Accounting and Tally | <ul style="list-style-type: none"> • Recall Basic concept of accounting procedure. | K1 |
| 1.1.2 | Architecture and customization of Tally | <ul style="list-style-type: none"> • Explain the architecture and customization of Tally | K2 |
| 1.1.3 | Creation of Company, Group and Ledger | <ul style="list-style-type: none"> • Create a Company with basic company information. • Create Group company. • Create ledger into proper head. | K6 |
| 1.1.4 | Altering and Deleting of | <ul style="list-style-type: none"> • Design an Altering and Deleting of company, Ledgers & Groups | K6 |

| | | | |
|--|-------------------------------------|---|-----------|
| | Company, Group and Ledger | | |
| 1.2 | Accounting Voucher Entries | <ul style="list-style-type: none"> • Creation of Voucher as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. | K6 |
| 1.2.1 | Recording the business transactions | <ul style="list-style-type: none"> • Create Journal entries into proper head. • Create ledger into proper group | K6 |
| 1.2.2 | Adjustment entries | <ul style="list-style-type: none"> • Plan the Adjustment entries into proper head. | K6 |
| 1.2.3 | Transferring entries | <ul style="list-style-type: none"> • Construct the Financial Statements comprises Trading account, Profit & Loss Account or Income & Expenditure Account, Receipts and Payment Account, Balance Sheet. | K6 |
| UNIT II INTRODUCTION OF INVENTORY | | | |
| 2.1 | Inventory concepts | <ul style="list-style-type: none"> • Explain the concept of Inventory. | K2 |
| 2.1.1 | Creation of Stock Group | <ul style="list-style-type: none"> • Create a Stock Group. | K6 |
| 2.1.2 | Creation of Stock Category | <ul style="list-style-type: none"> • Create Stock Category | K6 |
| 2.1.3 | Creation of Units of Measurement | <ul style="list-style-type: none"> • Create Unit Measurement | K6 |
| 2.1.4 | Creation of Stock Items | <ul style="list-style-type: none"> • Create Stock Items | K6 |
| 2.1.5 | Creation of Godown | <ul style="list-style-type: none"> • Create Godown | K6 |
| UNIT III INVENTORY VOUCHER ENTRIES AND COST CENTRES | | | |
| 3.1 | Creation of Inventory Vouchers | <ul style="list-style-type: none"> • Create Inventory Voucher types as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. | K6 |
| 3.1.1 | Create Receipt Note | <ul style="list-style-type: none"> • Create Receipt note | K6 |
| 3.1.2 | Create Delivery Note | <ul style="list-style-type: none"> • Create Delivery note | K6 |
| 3.1.3 | Create Rejection in | <ul style="list-style-type: none"> • Create Rejection inward voucher. | K6 |

| | | | |
|------------------------------------|---|---|-----------|
| 3.1.4 | Create Rejection out | <ul style="list-style-type: none"> • Create Rejection out voucher. | K6 |
| 3.1.5 | Stock Journal | <ul style="list-style-type: none"> • Create Stock Journal entries | K6 |
| 3.1.6 | Physical Stock | <ul style="list-style-type: none"> • Create Physical Stock inventory. | K6 |
| 3.2 | Voucher Entries with Cost Centers | <ul style="list-style-type: none"> • Create Voucher Entries with Cost Centers as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. | K6 |
| 3.2.1 | Creation of Cost Centers | <ul style="list-style-type: none"> • Create of Cost Centers | K6 |
| 3.2.2 | Editing and deleting | <ul style="list-style-type: none"> • Apply the function key to edit and delete the entries | K2 |
| 3.2.3 | Cost Centers in voucher entry | <ul style="list-style-type: none"> • Create of Voucher Entries with Cost Centers as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. | K5 |
| UNIT IV INTRODUCTION TO GST | | | |
| 4.1.1 | Indirect Tax System in India before GST | <ul style="list-style-type: none"> • Discuss the Indirect Taxation in India. • Distinguish the earlier Indirect tax system and present indirect tax system in India. | K4 |
| 4.1.2 | Taxes subsumed under GST | <ul style="list-style-type: none"> • Identify the Incidence of Taxation • Describe the Goods & Services with their cross linkages • Identify whether a transaction is taxable under CGST, SGST, IGST | K2 |
| 4.1.3 | Composition Levy in GST | <ul style="list-style-type: none"> • Explain the Composition levy in GST. | K2 |
| 4.1.4 | Composition Tax Payer | <ul style="list-style-type: none"> • Explain the Composition of tax payer | K2 |
| 4.2 | Supply of Goods and Services | <ul style="list-style-type: none"> • Estimate the value of goods and supply | K2 |
| 4.2.1 | Scope of Supply | <ul style="list-style-type: none"> • Explain the Scope of Supply. | K2 |
| 4.2.2 | Mixed Supply and Composite Supply | <ul style="list-style-type: none"> • Explain the Mixed supply and Composite supply. | K2 |

| | | | |
|----------------------|--|---|-----------|
| | | | |
| 4.2.3 | Time of Supply | <ul style="list-style-type: none"> Calculate the Time of Supply | K4 |
| 4.2.4 | Value of Supply | <ul style="list-style-type: none"> Calculate the value of Supply. | K4 |
| 4.3 | Activating GST | <ul style="list-style-type: none"> Explain setting GST details in Tally. | K4 |
| 4.3.1 | Set GST Rates for Stock Group and Stock Items | <ul style="list-style-type: none"> Create Stock Group and Stock Items Identify whether a transaction is taxable under CGST, SGST, and IGST and set GST Rates. | K5 |
| 4.3.2 | Create GST Classification | <ul style="list-style-type: none"> Create GST Classification | K5 |
| 4.3.3 | Create Central Tax Ledger | <ul style="list-style-type: none"> Create Central Tax Ledger | K5 |
| 4.3.4 | Create State Tax Ledger | <ul style="list-style-type: none"> Create State Tax Ledger | K5 |
| 4.3.5 | Create Integrated Tax Ledger | <ul style="list-style-type: none"> Create Integrated tax ledger | K5 |
| 4.3.6 | Create Cess Ledger | <ul style="list-style-type: none"> Create Cess ledger | K5 |
| UNIT V | | | |
| RECORDING GST | | | |
| 5.1 | Recording GST Sales | <ul style="list-style-type: none"> Record Intrastate sales under GST | K1 |
| 5.2 | Recording GST Interstate Sales | <ul style="list-style-type: none"> Record Inter-State Sales under GST | K1 |
| 5.3 | Recording an Advance Payment to Supplier under GST | <ul style="list-style-type: none"> Record Advance payment to supplier transaction under GST | K1 |
| 5.4 | Recording GST Local Purchase | <ul style="list-style-type: none"> Record Local Purchase transaction under GST | K1 |
| 5.5 | Recording GST Interstate Purchase | <ul style="list-style-type: none"> Record Interstate purchase transaction under GST | K1 |

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 | M | M | H | H | H | M | M | L | - | H | M | M | - |
| CO2 | M | M | H | - | H | M | M | L | - | H | M | M | - |
| CO3 | M | M | H | H | H | M | M | L | - | H | M | M | - |
| CO4 | H | M | - | H | H | M | M | L | - | H | M | M | - |
| CO5 | H | M | H | H | H | M | M | L | - | H | - | M | - |
| CO6 | - | M | - | H | H | M | M | L | - | H | M | M | - |

COURSE ASSESSMENT METHODS

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

| | | |
|--------------------|-------------------------|------------------------|
| SEMESTER –V | CORE:IX-AUDITING | CODE: U18CP509 |
| CREDITS: 5 | | TOTAL HOURS: 90 |

COURSE OUTCOMES

On completion of the course, the Students shall be able to,

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

UNIT I - INTRODUCTION

(15 Hours)

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

UNIT II -INTERNAL CHECK, VERIFICATION OF ASSETS AND LIABILITIES (20 Hours)

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

2.6 Verification of assets and liabilities.

UNIT III - INVESTIGATION AND EDP AUDIT

(20 Hours)

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

UNIT IV - AUDIT OF LIMITED COMPANIES-COMPANY AUDITOR

(20 Hours)

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

UNIT V - NEW AREAS OF AUDITING

(15 Hours)

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

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|--|--|
| 1 | Audit Committee and Corporate Governance | https://insights.diligent.com/audit-committee/role-of-the-audit-committee-in-corporate-governance https://smallbusiness.chron.com/role-internal-auditing-corporate-governance-65711.html |
| 2 | Audit Committee and Constitution | https://www.proschoolonline.com/blog/auditing-in-india |

| | | |
|---|--|---|
| 3 | Corporate Social Responsibility and Sustainability in Auditing | https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx |
| 4 | Agile Auditing | https://www.wegalvanize.com/audit/an-overview-of-agile-auditing/#:~:text=Agile%20auditing%20is%20designed%20to,undertaken%20once%20resources%20are%20available. |

TEXT BOOKS

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

REFERENCES

1. Study material of Auditing, The Institute of Cost Accountants of India.
2. Study material of Auditing, The Institute of Chartered Accountants of India.
3. Viji Chandran & Pandana Priya C.S., Principles and Practice of Auditing, 2015.

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---------------|------------|---|---------------------------------------|
| UNIT I | | INTRODUCTION | |
| 1.1 | Definition | <ul style="list-style-type: none"> • Define Auditing. • Describe 'Accounting is a necessity while Auditing is a Waste'. | K1 |

| | | | |
|---|---|--|-----------|
| 1.2 | Objective of an Audit | <ul style="list-style-type: none"> Recall the objectives of an Audit. Compare Auditing and Investigation. | K1 |
| 1.3 | Role of auditors in detecting errors and frauds | <ul style="list-style-type: none"> Discuss the Errors and Frauds involved in Auditing. Express the Characteristics of Frauds. Explain 'An Auditor is a watchdog but not a bloodhound' | K2 |
| 1.4 | Basic principles of governing an audit | <ul style="list-style-type: none"> Recall the Techniques of an audit. Recognize the Basic Principles of governing an Audit | K1 |
| 1.5 | Scope and Procedures | <ul style="list-style-type: none"> Describe the procedures to be followed in auditing. Explain the scope of auditing. | K2 |
| 1.6 | Advantages and limitations | <ul style="list-style-type: none"> Interpret the advantages and disadvantages of auditing | K2 |
| 1.7 | Classification of audit. | <ul style="list-style-type: none"> Summarize the broad classification of Audit. Review the objectives of audit of government accounts and compare them with those of the audit under the Companies act 1956. | K2 |
| UNIT II INTERNAL CHECK, VERIFICATION OF ASSETS AND LIABILITIES | | | |
| 2.1 | Internal check | <ul style="list-style-type: none"> Discuss the objectives and essentials of good Internal check system. Explain the fundamental principles of an effective Internal check system | K2 |
| 2.2 | Internal control and Internal Audit | <ul style="list-style-type: none"> Identify the requisites of a good Internal control system Compare Internal audit with External audit. | K2 |
| 2.3 | Introduction of vouching. | <ul style="list-style-type: none"> Explain 'Vouching is the Essence of Auditing' | K2 |
| 2.4 | Objectives | <ul style="list-style-type: none"> Discuss the salient features of Vouching. | K2 |

| | | | |
|---|--|---|-----------|
| 2.5 | Importance of vouching | <ul style="list-style-type: none"> Estimate the importance of Vouching. | K2 |
| 2.6 | Verification of assets and liabilities. | <ul style="list-style-type: none"> Review 'An auditor is not a valuer though he is immediately concerned with values' | K2 |
| UNIT III INVESTIGATION AND EDP AUDIT | | | |
| 3.1 | Investigation | <ul style="list-style-type: none"> Apply the important areas in respect of which investigations are usually undertaken by professional accountants. | K3 |
| 3.2 | Professional ethics | <ul style="list-style-type: none"> Analyze the Professional ethics required of a Chartered Accountant. | K4 |
| 3.3 | Misconduct | <ul style="list-style-type: none"> Sketch the Circumstances in which a Chartered accountant is deemed to be guilty of Professional misconduct. | K3 |
| 3.4 | General approach to EDP based audit. | <ul style="list-style-type: none"> Explain the characteristics of auditing through Computers. | K2 |
| 3.5 | Approaches to EDP audit | <ul style="list-style-type: none"> Express the approaches to audit under EDP environment Identify the advantages and limitations of Computer based Auditing. | K2 |
| 3.6 | Special techniques for auditing in an EDP environment. | <ul style="list-style-type: none"> Recognize the special techniques involved in EDP auditing environment. | K1 |
| UNIT IV AUDIT OF LIMITED COMPANIES-COMPANY AUDITOR | | | |
| 4.1 | Appointment | <ul style="list-style-type: none"> Explain the various methods of Appointment of Company Auditors. | K2 |
| 4.2 | Qualification | <ul style="list-style-type: none"> Analyze the eligibility, qualifications and disqualifications of auditors. | K4 |
| 4.3 | Rights, duties and liabilities of company auditor | <ul style="list-style-type: none"> Express the rights and statutory duties of a company auditor. Discuss the liabilities of an auditor under the Companies Act, 2013. | K2 |
| 4.4 | Types of audit reports | <ul style="list-style-type: none"> Explain the qualified audit report? | K2 |

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|-------------------------------------|--|--|-----------|
| | | <ul style="list-style-type: none"> Identify the Specimen of qualified report of an Auditor Tell the various types of audit report. | |
| 4.5 | Audit certificate (based on recent amendment with respective Company Act 2013) | <ul style="list-style-type: none"> Estimate the differences between auditor's report and auditor's certificate. Describe the amendments which are comes under the companies act, 2013 with respect to audit certificate. | K2 |
| UNIT V NEW AREAS OF AUDITING | | | |
| 5.1 | New areas of Auditing | <ul style="list-style-type: none"> List the new emerging areas of auditing. | K1 |
| 5.2 | Cost Audit | <ul style="list-style-type: none"> Explain cost audit Recall the advantages of Cost audit. | K1 |
| 5.3 | Management Audit | <ul style="list-style-type: none"> Discuss briefly about Management audit | K2 |
| 5.4 | Human Resource Audit | <ul style="list-style-type: none"> Explain HR audit | K2 |
| 5.5 | Operational Audit | <ul style="list-style-type: none"> Explain operational audit? Discuss the scope of operational audit. | K2 |
| 5.6 | Forecast Audit | <ul style="list-style-type: none"> Summarize Forecast audit. | K2 |
| 5.7 | Social Audit | <ul style="list-style-type: none"> Discuss Social audit. Describe the objectives of social audit. | K2 |
| 5.8 | Tax Audit | <ul style="list-style-type: none"> Recall Tax audit | K1 |
| 5.9 | Forensic Audit | <ul style="list-style-type: none"> List the importance of Forensic Audit | K1 |
| 5.10 | Environmental (Green) Audit. | <ul style="list-style-type: none"> Explain briefly about green audit. Identify the different steps involved in green audit | K2 |
| 5.11 | Health and safety audit | <ul style="list-style-type: none"> Discuss the importance of health and safety audit. | K2 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

| | | |
|--------------------|---|------------------------|
| SEMESTER –V | ELECTIVE: II - ENTERPRISE INFORMATION SYSTEM | CODE: U18CP5:2 |
| CREDITS: 5 | | TOTAL HOURS: 75 |

COURSE OUTCOMES

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

| S.No. | Course Outcomes | Level | Unit |
|--------------|--|--------------|-------------|
| 1 | Explain Enterprise Business Processes and apply the knowledge effectively according to Information Technology Act, 2000. | K2 | I |
| 2 | Compare MIS, Data Analytics and Business Intelligence. | K4 | II |
| 3 | Recognize information systems and its components. | K1 | III |
| 4 | Assess the Components and Architecture of E-Commerce and M-Commerce with related risks and controls. | K5 | IV |
| 5 | Analyse the components and architecture of core banking System with the related risks and controls. | K4 | V |
| 6 | Summarize all the applicable regulatory and compliance requirements. | K2 | V |

UNIT I - AUTOMATED BUSINESS PROCESSES

(15 Hours)

- 1.1 Introduction to Enterprise Business Processes
- 1.2 Benefits, Risks and Controls;
- 1.3 Diagrammatic representation of business processes using Flowcharts;
- 1.4 Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets etc.
- 1.5 Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000

UNIT II - FINANCIAL AND ACCOUNTING SYSTEMS

(15 Hours)

- 2.1 Integrated (ERP) and non-integrated systems with related risks and controls
- 2.2 Business process modules and their integration with Financial and Accounting systems.
- 2.3 Reporting Systems and MIS, Data Analytics and Business Intelligence
- 2.4 Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language).
- 2.5 Applicable regulatory and compliance requirements

UNIT III -INFORMATION SYSTEMS AND ITS COMPONENTS (13 Hours)

- 3.1 Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls.
- 3.2 Mapping of Organization structure with segregation of duties in Information Systems.

UNIT IV - E-COMMERCE, M-COMMERCE AND OTHER EMERGING TECHNOLOGIES (15 Hours)

- 4.1 Components and Architecture of E-Commerce and M-Commerce with related risks and controls
- 4.2 Business process flow with its related risks and controls
- 4.3 Applicable regulatory and compliance requirements
- 4.4 Emerging technologies with its related risks and controls

UNIT V - CORE BANKING SYSTEMS (17 Hours)

- 5.1 Components and Architecture of CBS and related risks and controls
- 5.2 Core modules of banking and Business process flow and its related risks and controls
- 5.3 Reporting Systems and MIS, Data Analytics and Business Intelligence
- 5.4 Applicable regulatory and compliance requirements

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|--|---|
| 1 | Achieving Operational Excellence and Customer Intimacy | https://slideplayer.com/slide/3864869/ |
| 2 | Privacy Policy. | https://pptsolutions.com/privacy-policy/ |
| 3 | Management information system. | https://www.slideshare.net/mobile/rajeshrvth60/management-information-system-ppt-60013428 |
| 4 | Adoption of Cloud computing | https://www.slideshare.net/mobile/Rapidvaluesolutions/the-adoption-of-cloud-technology-by-enterprises-a-whitepaper-by-rapidvalue |

TEXT BOOKS

- 1. Study materials of The Institute of Chartered Accountants of India on Enterprise Information System.
- 2. Enterprise Information Systems: Contemporary Trends and Issues.

REFERENCES

- 1. David L. Olson, Subodh Kesharwani, Enterprise Information Systems, Contemporary Trends and Issues, World Scientific Publishing Pte Ltd., 2010

2. Cheryl L. Dunn, Owen Cherrington, Enterprise Information Systems: A Pattern-based Approach, McGrawHill, 2005, 3rd Illustrated Edition.

WEB LINKS

1. https://books.google.co.in/books?id=AwDap7Fe2UC&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---|--|---|---------------------------------------|
| UNIT I AUTOMATED BUSINESS PROCESSES | | | |
| 1.1 | Introduction to Enterprise Business Processes | <ul style="list-style-type: none"> Define Enterprise Business Processes | K1 |
| 1.2 | Benefits, Risks and Controls; | <ul style="list-style-type: none"> Summarize Benefits, Risks and Controls of Enterprise Business Processes | K2 |
| 1.3 | Diagrammatic representation of business processes using Flowcharts; | <ul style="list-style-type: none"> Illustrate business processes with flow charts | K2 |
| 1.4 | Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets etc. | <ul style="list-style-type: none"> Interpret P2P, O2C, and inventory cycle, hire to retire, SCM, Fixed assets. | K2 |
| 1.5 | Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000 | <ul style="list-style-type: none"> Define compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information | K1 |
| UNIT II FINANCIAL AND ACCOUNTING SYSTEMS | | | |
| 2.1 | Integrated (ERP) and non-integrated systems with related risks and controls | <ul style="list-style-type: none"> Relate with the workings of Integrated (ERP) and non-integrated systems | K2 |
| 2.2 | Business process modules and their | <ul style="list-style-type: none"> Summarize the concept of Business process | K2 |

| | | | |
|---|---|---|-----------|
| | integration with Financial and Accounting systems. | modules and their integration with Financial and Accounting systems. | |
| 2.3 | Reporting Systems and MIS, Data Analytics and Business Intelligence | <ul style="list-style-type: none"> Discuss the working of Reporting systems and MIS, Data Analytics and Business Intelligence | K2 |
| 2.4 | Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language). | <ul style="list-style-type: none"> Explain Business Reporting and fundamentals of XBRL | K2 |
| 2.5 | Applicable regulatory and compliance requirements | <ul style="list-style-type: none"> Interpret regulatory and compliance requirements | K2 |
| UNIT III INFORMATION SYSTEMS AND ITS COMPONENTS | | | |
| 3.1 | Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls. | <ul style="list-style-type: none"> Interpret the Components of Automated Information Systems relate with its Application Systems, Database, Network and Operating System with related risks and controls | K2 |
| 3.2 | Mapping of Organization structure with segregation of duties in Information Systems. | <ul style="list-style-type: none"> Illustrate Mapping of Organization structure with segregation of duties in Information Systems | K2 |
| UNIT IV E-COMMERCE, M-COMMERCE AND EMERGING TECHNOLOGIES | | | |
| 4.1 | Components and Architecture of E-Commerce and M-Commerce with related risks and controls | <ul style="list-style-type: none"> Define the Components and Architecture of E-Commerce and M-Commerce with related risks and controls | K1 |
| 4.2 | Business process flow with its related risks and controls | <ul style="list-style-type: none"> Evaluate Business process flow with its related risks and controls | K5 |
| 4.3 | Applicable regulatory and compliance requirements | <ul style="list-style-type: none"> Identify with Applicable regulatory and compliance requirements | K3 |
| 4.4 | Emerging technologies with its related risks and controls | <ul style="list-style-type: none"> Categorize Emerging technologies with its related risks and controls | K4 |

| UNIT V | | CORE BANKING SYSTEMS | |
|--------|--|---|-----------|
| 5.1 | Components and Architecture of CBS and related risks and controls | <ul style="list-style-type: none"> Define the Components and Architecture of CBS and related risks and controls | K1 |
| 5.2 | Core modules of banking and Business process flow and its related risks and control. | <ul style="list-style-type: none"> Relate with the Core modules of banking and Business process flow and its related risks and controls. | K2 |
| 5.3 | Reporting Systems and MIS, Data Analytics and Business Intelligence | <ul style="list-style-type: none"> Explain the Reporting Systems and MIS, Data Analytics and Business Intelligence | K2 |
| 5.4 | Applicable regulatory and compliance requirements | <ul style="list-style-type: none"> Relate with Applicable regulatory and compliance requirements | K1 |

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 | - | - | - | M | - | - | - | - | M | M | - | - |
| CO2 | - | M | L | - | M | - | - | - | - | M | M | - | - |
| CO3 | H | - | M | - | M | - | - | - | - | M | M | - | - |
| CO4 | H | - | M | M | M | M | - | - | - | L | M | - | - |
| CO5 | M | M | - | - | M | M | - | M | - | M | M | - | - |
| CO6 | M | M | - | - | M | M | - | H | - | M | M | - | - |

COURSE ASSESSMENT METHODS

| |
|---|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I, II Open book test; Assignment; Seminar; Journal paper review, Group Presentation Attendance End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|--------------------|-------------------------------------|------------------------|
| SEMESTER –V | SBEC:III- DERIVATIVES MARKET | CODE: U20CP5S3 |
| CREDITS: 2 | | TOTAL HOURS: 30 |

COURSE OUTCOMES

On completion of the course the students shall be able to

| S.No. | Course Outcomes | Level | Unit |
|--------------|---|--------------|-------------|
| 1 | Discuss the significance of Derivatives in hedging risk. | K2 | I |
| 2 | Summarise the working of the Futures Market. | K2 | II |
| 3 | Illustrate the settlement procedure in the Futures Market. | K2 | II |
| 4 | Discuss the trading mechanism of the Forward Market. | K2 | III |
| 5 | Explain 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:

| S.No. | Topics | Web Links |
|-------|-------------------------------------|---|
| 1 | Derivative analysis | https://www.finpipe.com/derivatives-analysis-training/ |
| 2 | Fundamental Derivative analysis | https://www.finpipe.com/derivatives-analysis-training/#:~:text=Fundamental%20Derivatives%20Analysis,value%20underlying%20a%20particular%20trade.&text=As%20we%20move%20into%20more,questions%20related%20to%20the%20firm |
| 3 | Technical Derivative analysis | https://www.finpipe.com/derivatives-analysis-training/#:~:text=Technical%20derivatives%20analysis%20is%20concerned,use%20to%20take%20a%20position. |
| 4 | Technical Derivative analysis tools | https://www.elearnmarkets.com/blog/which-are-the-most-widely-used-technical-analysis-tools-in-stock-trading/ |

TEXT BOOKS

1. Derivative Markets, Robert L McDonald, 3rd 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 , 2nd edition, Prentice Hall India Learning Private Ltd, January 2017.

WEB LINKS

1. https://www.youtube.com/watch?v=8-0fK0b_B2s
2. 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>

LEARNING OUTCOMES

| Unit | Content of the Unit | Learning Outcome | Blooms Taxonomic Highest Level of Transaction |
|----------------------------------|--|--|---|
| UNIT I DERIVATIVES MARKET | | | |
| 1.1 | Definition of derivatives | <ul style="list-style-type: none"> • Define the term Derivatives | K1 |
| 1.2 | Importance of derivatives | <ul style="list-style-type: none"> • Express the importance of derivatives | K2 |
| 1.3 | Difference between cash and derivative market | <ul style="list-style-type: none"> • Differentiate Cash and derivative market with examples | K2 |
| 1.4 | Types of derivatives | <ul style="list-style-type: none"> • Classify the various types of derivatives | K2 |
| UNIT II FUTURES | | | |
| 2.1 | Meaning of Futures | <ul style="list-style-type: none"> • Recall the meaning of the term Futures | K1 |
| 2.2 | Types of Futures contract 2.2.1 Single stock futures 2.2.2 Index futures | <ul style="list-style-type: none"> • Explain the different types of futures contract. | K2 |
| 2.3 | Trading mechanism in stock futures | <ul style="list-style-type: none"> • Demonstrate the trading mechanism in stock futures | K2 |
| 2.4 | Purpose of trading in futures | <ul style="list-style-type: none"> • Discuss the Purpose of trading in futures | K2 |

| | | | |
|-----------------------------------|---|--|-----------|
| 2.5 | Advantages of stock index futures | <ul style="list-style-type: none"> Describe the advantages of stock index futures | K2 |
| UNIT III FORWARD CONTRACT | | | |
| 3.1 | Meaning of Forward contract | <ul style="list-style-type: none"> Recognise the meaning of Forward contract | K1 |
| 3.2 | Hedging through futures | <ul style="list-style-type: none"> Explain the concept of Hedging through futures | K2 |
| 3.3 | Correlation between forward and future prices | <ul style="list-style-type: none"> Relate Forward and Future prices | K2 |
| 3.4 | Benefits of future markets | <ul style="list-style-type: none"> Infer the benefits of futures market | K2 |
| UNIT IV OPTIONS | | | |
| 4.1 | Meaning of stock options | <ul style="list-style-type: none"> State the meaning of Stock options | K1 |
| 4.2 | Parties involved in the option market | <ul style="list-style-type: none"> To Identify the Parties involved in the option market | K2 |
| 4.3 | Components determining an option premium | <ul style="list-style-type: none"> To Describe the Components determining an option premium | K2 |
| 4.4 | Types of options | <ul style="list-style-type: none"> To Classify the types of options | K2 |
| UNIT V SWAPS AND SWAPTIONS | | | |
| 5.1 | Meaning of swaps | <ul style="list-style-type: none"> Spell the meaning of swaps | K1 |
| 5.2 | Features of swaps | <ul style="list-style-type: none"> Describe the features of swaps | K2 |
| 5.3 | Types of swaps | <ul style="list-style-type: none"> Classify the types of swaps | K2 |
| 5.4 | Difference between swaps and swaptions | <ul style="list-style-type: none"> Distinguish between swaps and swaptions | K4 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

| | | |
|---------------------|-------------------------------------|------------------------|
| SEMESTER –VI | CORE:X-OPERATIONS MANAGEMENT | CODE: U18CP610 |
| CREDITS: 5 | | TOTAL HOURS: 90 |

COURSE OUTCOMES

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

| S.No. | Course Outcomes | Level | Unit |
|--------------|---|--------------|-------------|
| 1 | Demonstrate an understanding of the concept of operations management and its role in an organisation. | K3 | I |
| 2 | Explain the importance of capacity planning in determining the demand for products and services. | K2 | II |
| 3 | Categorise the steps in the process of product design and process design and selection. | K4 | III |
| 4 | Analyse the applications of Simulation and Queuing models in Operations Management. | K4 | IV |
| 5 | Describe the role of Job evaluation and Job allocation in an organisation. | K2 | IV |
| 6 | Assess the significance of TQM in continuous improvement of business operations. | K5 | V |

UNIT I - INTRODUCTION TO OPERATIONS MANAGEMENT (15 Hours)

- 1.1 Meaning and Scope of Operations Management
- 1.2 Characteristics of modern operations management
- 1.3 Functions of operations management
- 1.4 Recent trends in Operations management

UNIT II - OPERATIONS PLANNING (20 Hours)

- 2.1 Demand Forecasting
- 2.2 Capacity Planning and Capacity Requirement Planning
- 2.3 Facility location, Facility layout
- 2.4 Resource Aggregate Planning
- 2.5 Material Requirement Planning, Economic Batch quantity

UNIT III- DESIGNING OF OPERATIONAL SYSTEMS AND CONTROL (20 Hours)

- 3.1 Product Design
- 3.2 Process Design
- 3.3 Product Life cycle
- 3.4 Process Planning, Process selection

UNIT IV - PRODUCTION PLANNING AND CONTROL (20 Hours)

- 4.1 Introduction to Production Planning and Control
- 4.2 Control measures, Time study, Work study
- 4.3 Job Evaluation, Job Allocation (Assignment Technique)
- 4.4 Scheduling Queuing Models, Simulation and Line Balancing
- 4.5 Optimum Allocation of Resources, Lean Operations, JIT
- 4.6 Transportation Model and Linear Programming Technique (Formulation of equations only)

UNIT V - PRODUCTIVITY MANAGEMENT AND PROJECT MANAGEMENT

(15 Hours)

- 5.1 Measurement techniques of Productivity Index
- 5.2 Productivity of management resources, Productivity of other factors
- 5.3 TQM basic tools and certification
- 5.4 ISO standards basics

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Four types of focus dimensions used in operation management | https://smallbusiness.chron.com/list-four-types-focus-dimensions-used-operations-management-35814.html |
| 2 | Methods and techniques used in operation management | https://bizfluent.com/info-8237739-methods-techniques-used-operational-management.html |
| 3 | Software used in operation management | https://www.appvizer.com/operations |
| 4 | Different types of models in operation management | https://www.enotes.com/homework-help/what-different-types-models-production-operations-182611 |
| 5 | Examples of operation management | https://www.google.com/amp/s/simplicable.com/amp/operations-management-examples |
| 6 | Operational management framework | https://smallbusiness.chron.com/operational-framework-business-25852.html |

TEXT BOOKS

- 1. Study material of Institute of Cost and Management Accountants of India on Operations Management
- 2. Stevenson J. William, Operations Management, 2018, Thirteenth edition, McGraw-Hill Publications.

REFERENCES

1. J.P. Saxena , Production and Operations Management, Second edition , 2011, Tata Mc Graw Hill Publications.
2. R. Paneer Selvam, Production and Operations Management, Second edition , 2006, Prentice-Hall Of India Pvt. Limited
3. Jay Heizer , Barry Render, Chuck Munson , Amit Sachan, “Operations Management”, Twelfth edition , 2017, Pearson.
4. Russell, Operations Management 7th Edition,2012, John Wiley Publications.

WEB LINKS

1. http://182.160.97.198:8080/xmlui/bitstream/handle/123456789/436/Operations_Management%20-%20Kumar%20A%20A%20and%20Suresh%20N.pdf?sequence=1
2. http://ebooks.lpude.in/management/mba/term_3/dmgt501_operations_management.pdf

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|---|---|---|---------------------------------------|
| UNIT I INTRODUCTION TO OPERATIONS MANAGEMENT | | | |
| 1.1 | Meaning and Scope of Operations Management | <ul style="list-style-type: none"> • Define operations management. • Describe the scope of operations management. | K2 |
| 1.2 | Characteristics of modern operations management | <ul style="list-style-type: none"> • Indicate the characteristics of operations management. | K2 |
| 1.3 | Functions of operations management | <ul style="list-style-type: none"> • Discuss the functions of Operations management. | K2 |
| 1.4 | Recent trends in Operations management | <ul style="list-style-type: none"> • Summarise the recent trends in Operations management. | K2 |
| UNIT II OPERATIONS PLANNING | | | |
| 2.1 | Demand Forecasting | <ul style="list-style-type: none"> • Discuss the concept of demand forecasting in an organisation. | K2 |
| 2.2 | Capacity Planning and Capacity Requirement Planning | <ul style="list-style-type: none"> • Illustrate the role of Capacity Planning in determining the production capacity. | K2 |
| 2.3 | Facility location, Facility layout | <ul style="list-style-type: none"> • Explain the procedure for selecting the Facility location, Facility layout | K2 |

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|--|---|--|-----------|
| 2.4 | Resource Aggregate Planning | <ul style="list-style-type: none"> Describe the purpose of Resource Aggregate Planning | K2 |
| 2.5 | Material Requirement Planning, Economic Batch quantity | <ul style="list-style-type: none"> Discuss the applications of MRP and Economic Batch quantity in inventory management. | K2 |
| UNIT III DESIGNING OF OPERATIONAL SYSTEMS AND CONTROL | | | |
| 3.1 | Product Design | <ul style="list-style-type: none"> Analyse the impact of product design in operation management. | K4 |
| 3.2 | Process Design | <ul style="list-style-type: none"> Explain the steps in the process design | K2 |
| 3.3 | Product Life cycle | <ul style="list-style-type: none"> Explain the steps in the product life cycle | K2 |
| 3.4 | Process Planning, Process selection | <ul style="list-style-type: none"> Describe the steps in the Process Planning. Identify the characteristics and importance of process selection. | K2 |
| UNIT IV PRODUCTION PLANNING AND CONTROL | | | |
| 4.1 | Introduction to Production Planning and Control | <ul style="list-style-type: none"> Explain the importance of Production Planning and Control. | K2 |
| 4.2 | Control measures, Time study, Work study | <ul style="list-style-type: none"> Distinguish between time study and work study. Discuss the advantages of time study and work study. | K4 |
| 4.3 | Job Evaluation, Job Allocation (Assignment Technique) | <ul style="list-style-type: none"> Distinguish between job evaluation and job allocation. | K4 |
| 4.4 | Scheduling, Queuing Models, Simulation and Line Balancing | <ul style="list-style-type: none"> Analyse the applications of queuing models in operation management. Outline the operational use of simulation and line balancing in operations management | K4 |

| | | | |
|--|---|---|-----------|
| 4.5 | Optimum Allocation of Resources, Lean Operations, JIT | <ul style="list-style-type: none"> Explain the optimum allocation of resources. Differentiate between Lean operations and JIT in manufacturing. | K4 |
| 4.6 | Transportation Model and Linear Programming Technique | <ul style="list-style-type: none"> Analyse the importance of transportation model and LPP technique. | K4 |
| UNIT V PRODUCTIVITY MANAGEMENT AND PROJECT MANAGEMENT | | | |
| 5.1 | Measurement techniques of Productivity Index | <ul style="list-style-type: none"> Define productivity index. Apply the measurement techniques to calculate the Productivity Index. | K3 |
| 5.2 | Productivity of management resources, Productivity of other factors | <ul style="list-style-type: none"> Explain the Productivity of management resources. | K2 |
| 5.3 | TQM basic tools and certification | <ul style="list-style-type: none"> Assess the basic tools of TQM. | K5 |
| 5.4 | ISO standards basics | <ul style="list-style-type: none"> List the different types of ISO standards | K2 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO 9 | PSO 1 | PSO2 | PSO 3 | PSO4 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|-------|------|-------|------|
| CO1 | H | M | M | M | L | L | - | M | - | H | M | - | M |
| CO2 | H | M | M | M | L | M | - | M | - | M | M | - | M |
| CO3 | H | M | M | M | L | M | - | M | - | M | M | - | M |
| CO4 | H | M | M | M | L | M | - | M | - | M | M | - | M |
| CO5 | H | M | M | M | L | M | M | M | - | M | M | - | M |
| CO6 | H | M | M | M | L | M | M | M | - | M | M | - | M |

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|--------------------|--|------------------------|
| SEMESTER-VI | CORE: XI - STRATEGIC MANAGEMENT | CODE: U18CP611 |
| CREDITS: 5 | | TOTAL HOURS: 90 |

COURSE OUTCOMES

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

COURSE CONTENTS

| S.no | Topics | 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 methods of Industry and Competitive Analysis | 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 (20 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 (15 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

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|--|---|
| 1 | Fundamental concepts of modern algebra | https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra |
| 2 | Ratio and proportion | https://mathleague.com/index.php/about-the-math-league/mathreference/31-mathleaguewebsite/general/80-ratioandproportion |
| 3 | Mathematical reasoning | https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf |
| 4 | Probability density function | https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php |

TEXT BOOKS

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

REFERENCES

1. Upendra Kachru, Strategic Management, 2nd 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, 9th Edition, Cengage Publishers, 2012

WEB LINKS

1. https://www.icai.org/post.html?post_id=13844
2. 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
4. <https://www.slideshare.net/mohitagarwal1989/functional-level-strategies>

SPECIFIC LEARNING OUTCOME

| Unit/Section | Content | Learning Outcome | Blooms Taxonomic Level of Transaction |
|--|--|--|---------------------------------------|
| UNIT I INTRODUCTION TO STRATEGIC MANAGEMENT | | | |
| 1.1 | Business Policy | <ul style="list-style-type: none"> Estimate the components of business policy | K2 |
| 1.2 | Meaning and Nature of strategic management | <ul style="list-style-type: none"> Define the term Strategy and strategic management Express the features of strategic management Describe the Strategic Management process Summarise the benefits of strategic management Identify the limitations of strategic management | K2 |
| 1.3 | Business Strategy | <ul style="list-style-type: none"> Recognise the meaning of Business strategy | K1 |
| 1.4 | Strategic levels in organization | <ul style="list-style-type: none"> Classify the levels of strategy in an organisation | K2 |
| 1.5 | Strategic Management in Government and Not-for-profit organization | <ul style="list-style-type: none"> Differentiate Strategic Management in Government and Not-for-profit organization | K2 |
| UNIT II DYNAMICS OF COMPETITIVE STRATEGY | | | |
| 2.1 | Competitive landscape | <ul style="list-style-type: none"> State the meaning for Competitive Landscape. Express the steps to understand the Competitive Landscape. | K2 |
| 2.2 | Strategic Analysis | <ul style="list-style-type: none"> Outline the meaning for strategic analysis. | K2 |

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

| | | | |
|---|--|---|----------------------------|
| 3.3 | Strategy Formulation | <ul style="list-style-type: none"> • State the meaning of Strategy Formulation • Sketch the steps in formulation of strategy | K2 |
| UNIT IV CORPORATE LEVEL STRATEGIES | | | |
| 4.1 | Concepts and Nature of Corporate Strategy | <ul style="list-style-type: none"> • State the nature of corporate strategy | K1 |
| 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 strategy 4.2.7 Retrenchment and Retreat 4.2.8 Business Level Strategies | <ul style="list-style-type: none"> • Outline the characteristics of Growth/expansion strategy. • State the basic feature of stability strategy. • Describe the types of Growth/expansion strategy. • Express the reasons for Mergers • Define Strategic Alliance • Present the different forms of Strategic Alliance • Evaluate the problems in Indian Strategic alliances. • Identify the situation that needs Turnaround strategy. • Discuss the characteristics and reasons for retrenchment strategy • Evaluate the advantages and disadvantages of Strategic Business Unit | K5 |
| 4.3 | Competitive Strategies at Business Level | <ul style="list-style-type: none"> • Discuss the various competitive strategies— cost leadership, differentiation, focus. | K2 |
| 4.4 | Michael Porter's Generic Strategies | <ul style="list-style-type: none"> • Recognize the features and suitability of cost leadership strategy. • Express the features and suitability of differentiation strategy. | K2 K2 |

| | | | |
|---|--------------------------------|---|-----------|
| | | <ul style="list-style-type: none"> • Explain the features and suitability of focus strategies. • Interpret Porter's Generic strategies. | |
| 4.5 | Best-Cost Provider Strategy | <ul style="list-style-type: none"> • Outline the model of best-cost provider strategy. | K2 |
| UNIT V FUNCTIONAL LEVEL STRATEGIES | | | |
| 5.1 | Marketing Strategy | <ul style="list-style-type: none"> • Recognise the need for marketing strategy • Describe the elements in Marketing strategy. | K2 |
| 5.2 | Financial Strategy | <ul style="list-style-type: none"> • Evaluate the various components of Financial Strategy and worth of business using financial strategy. | K5 |
| 5.3 | Production/Operations Strategy | <ul style="list-style-type: none"> • Outline the areas of production for having effective strategic management. | K2 |
| 5.4 | Human Resource Strategy | <ul style="list-style-type: none"> • Identify the areas of Human Resource that requires formulation of strategies. | K2 |
| 5.5 | Research and Development | <ul style="list-style-type: none"> • Illustrate the role of R & D to enhance strategic implementation. | K2 |

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 | M | M | L | - | - | - | - | H | M | H | - | H |
| CO2 | H | | M | H | - | - | - | - | H | H | M | - | M |
| CO3 | - | H | | H | - | - | - | - | H | M | H | - | H |
| CO4 | H | H | M | H | - | M | - | - | H | H | H | - | H |
| CO5 | - | H | - | H | - | M | - | - | H | H | H | - | M |
| CO6 | - | H | - | H | - | M | - | - | H | H | H | - | M |

COURSE ASSESSMENT METHODS

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

| | | |
|----------------------|--|------------------------|
| SEMESTER – VI | CORE: XII CONTEMPORARY BUSINESS LEGISLATION | CODE: U18CP612 |
| CREDITS: 5 | | TOTAL HOURS: 90 |

COURSE OUTCOMES

On completion of the course, the Students shall be able to,

| S.No. | Course Outcomes | Level | Unit |
|--------------|--|--------------|-------------|
| 1 | Explain the objectives of various Economic Laws and the contemporary laws pertaining to the business. | K2 | I |
| 2 | Categorise the various sectors under Industrial Policy, 1991. | K4 | II |
| 3 | Assess the management of Foreign Exchange and Exports of goods and services under Foreign Exchange Management Act, 1999. | K5 | II |
| 4 | Relate the Scope and Coverage of Competition Act, 2002. | K2 | III |
| 5 | Discuss the objectives of Environment Protection Act, 1986. | K2 | IV |
| 6 | Categorise the various types of Intellectual Property Rights. | K4 | V |

UNIT I - INTRODUCTION TO ECONOMIC LAWS

(15 Hours)

- 1.1 Objectives of Economic laws , Economic development
- 1.2 Industrial Policy 1991
- 1.3 Policy Measures for small, tiny, handloom and village industries
- 1.4 SME sector, Initiatives by Government

UNIT II - FOREIGN EXCHANGE MANAGEMENT ACT, 1999

(20 Hours)

- 2.1 Objectives of FEMA
- 2.2 Scope and coverage of FEMA
- 2.3 Key definitions, Management of foreign exchange
- 2.4 Current and capital account transactions
- 2.5 Authorised person, Export of goods and services
- 2.6 Directorate of Enforcement, Penal provisions, Adjudication and appeals

UNIT III - COMPETITION ACT, 2002

(20 Hours)

- 3.1 Objectives of the Act
- 3.2 Scope and coverage
- 3.3 Key definitions under Competition Act
- 3.4 Prohibition of Agreement
- 3.5 Anti-competitive agreement
- 3.6 Prohibition of abuse of dominant position, combination, regulation of combination
- 3.7 Competition Commission of India (CCI), Composition, Powers and duties
- 3.8 Enquiries and Proceedings of CCI

UNIT IV- ENVIRONMENT PROTECTION ACT, 1986**(20 Hours)**

- 4.1 Objectives of the Act
- 4.2 Key definitions used in the Act
- 4.3 General Powers of the Central Government
- 4.4 Prevention, control and abatement of Environmental Pollution
- 4.5 Environmental Labs, Penalty provisions and Environment Audit

UNIT V - INTELLECTUAL PROPERTY RIGHTS**(15 Hours)**

- 5.1 Intellectual property, features
- 5.2 Need for IPR
- 5.3 Types of IPR, Designs, Trademarks, Copyright
- 5.4 Geographical indications, Trade secrets
- 5.5 Patents, Layout designs of integrated circuits.

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|-------------------------------------|---|
| 1 | Information Technology Act | https://police.py.gov.in/Information%20Technology%20Act%202000%20-%202008%20(amendment).pdf |
| 2 | Law of Arbitration and Conciliation | http://legislative.gov.in/sites/default/files/A1996-26.pdf |
| 3 | Insolvency and Bankruptcy Code 2020 | https://www.prsindia.org/billtrack/insolvency-and-bankruptcy-code-amendment-ordinance-2020 |
| 4 | Environmental Impact Assessment | https://www.downtoearth.org.in/blog/environment/environmental-impact-assessment-why-the-govt-needs-to-re-think-its-latest-draft-72724 |

TEXT BOOK

1. Kapoor G.K., Economic and other legislations, Sultan Chand & Sons, New Delhi, 2010

REFERENCES

1. Balachandran V., Economic and other legislations, Vijay Nicole Imprints, Chennai 2014
2. Singh Avtar, The Principles of Mercantile Law. Eastern Book Company, Lucknow, 2005

WEB LINKS

1. https://shodhganga.inflibnet.ac.in/bitstream/10603/244254/14/11_chapter3.pdf
2. <http://www.caaa.in/Image/competition%20laws.pdf>
3. https://www.nios.ac.in/media/documents/SrSec338new/338_Book2_New.pdf

4. <https://www.dripcapital.com/en-in/resources/blog/all-you-need-to-know-about-rbi-fema-guidelines>

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|--|--|---------------------------------------|
| UNIT I INTRODUCTION TO ECONOMIC LAWS | | | |
| 1.1 | Objectives of Economic laws, Economic development | <ul style="list-style-type: none"> Outline the objectives of economic laws. Illustrate the impact of business legislation in economic development. | K2 |
| 1.2 | Industrial Policy 1991 | <ul style="list-style-type: none"> Examine the objectives and importance of the Industrial Policy. | K4 |
| 1.3 | Policy Measures for small, tiny, handloom and village industries | <ul style="list-style-type: none"> Explain the recent policy measures for small, tiny, handloom and village industries. | K2 |
| 1.4 | SME sector, Initiatives by Government | <ul style="list-style-type: none"> Examine the initiatives taken by the government for the SME sector. | K4 |
| UNIT II FOREIGN EXCHANGE MANAGEMENT ACT, 1999 | | | |
| 2.1 | Objectives of FEMA | <ul style="list-style-type: none"> List the objectives of FEMA. | K1 |
| 2.2 | Scope and coverage of FEMA | <ul style="list-style-type: none"> Explain the scope of FEMA. | K2 |
| 2.3 | Key definitions, Management of foreign exchange | <ul style="list-style-type: none"> Assess the management of foreign exchange. | K6 |
| 2.4 | Current and capital account transactions | <ul style="list-style-type: none"> List the components of Current and capital account transactions. | K2 |
| 2.5 | Authorised person, Export of goods and services | <ul style="list-style-type: none"> Define an authorized person. Elaborate the export of goods and services. | K5 |
| 2.6 | Directorate of Enforcement, Penal provisions, Adjudication and appeals | <ul style="list-style-type: none"> Discuss the functions of the Directorate of Enforcement. | K2 |
| UNIT III COMPETITION ACT, 2002 | | | |

| | | | |
|--|---|--|-----------|
| 3.1 | Objectives of the Act | <ul style="list-style-type: none"> Outline the objectives of the Competition Act. | K2 |
| 3.2 | Scope and coverage | <ul style="list-style-type: none"> Explain the scope and coverage of the Competition Act. | K2 |
| 3.3 | Key definitions under Competition Act | <ul style="list-style-type: none"> Explain the key definitions under the Competition Act. | K2 |
| 3.4 | Prohibition of Agreement | <ul style="list-style-type: none"> Discuss certain prohibition of agreements under the act. | K2 |
| 3.5 | Anti-competitive agreement | <ul style="list-style-type: none"> Illustrate the anti-competitive agreement. | K2 |
| 3.6 | Prohibition of abuse of dominant position, combination, regulation of combination | <ul style="list-style-type: none"> Discuss the features of the prohibition of abuse of dominant position and combination. | K2 |
| 3.7 | Competition Commission of India (CCI), Composition, Powers and duties | <ul style="list-style-type: none"> Examine the powers of the Competition Commission of India. | K4 |
| 3.8 | Enquiries and Proceedings of CCI | <ul style="list-style-type: none"> Describe the Process of Enquiry under CCI. | K1 |
| UNIT IV ENVIRONMENT PROTECTION ACT,1986 | | | |
| 4.1 | Objectives of the Act | <ul style="list-style-type: none"> List the objectives of the Environment Protection Act | K1 |
| 4.2 | Key definitions used in the Act | <ul style="list-style-type: none"> Explain the key definitions under the Environment Protection Act | K2 |
| 4.3 | General Powers of the Central Government | <ul style="list-style-type: none"> Discuss the powers of the Central government relating to the Environment Protection Act. | K2 |
| 4.4 | Prevention, control and abuse of Environmental Pollution | <ul style="list-style-type: none"> Explain the measures and control of Environmental Pollution. | K2 |
| 4.5 | Environmental Labs, Penalty provisions and Environment Audit | <ul style="list-style-type: none"> Discuss the purpose of environment audit. Discuss the Penalty provisions and Environment Audit. | K2 |
| UNIT V INTELLECTUAL PROPERTY RIGHTS | | | |

| | | | |
|-----|---|---|-----------|
| 5.1 | Intellectual property, features | <ul style="list-style-type: none"> Examine the features of the intellectual property. | K4 |
| 5.2 | Need for IPR | <ul style="list-style-type: none"> Examine the need for IPR | K4 |
| 5.3 | Types of IPR, Designs, Trademarks, Copyright | <ul style="list-style-type: none"> List the types of IPR. Distinguish between trademarks and copyright. | K4 |
| 5.4 | Geographical indications, Trade secrets | <ul style="list-style-type: none"> Analyze the importance of geographical indications and Trade secrets | K4 |
| 5.5 | Patents, Layout designs of integrated circuits. | <ul style="list-style-type: none"> Explain the protection of patents and layout designs of integrated circuits. | K2 |

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 | M | M | M | - | - | M | - | M | M | H | M | - | H |
| CO2 | M | M | M | L | - | - | - | L | M | M | M | - | H |
| CO3 | M | H | M | - | L | - | - | M | M | M | H | - | H |
| CO4 | M | M | M | - | - | - | L | M | M | H | H | - | M |
| CO5 | M | M | H | - | - | M | - | M | M | M | M | - | M |
| CO6 | M | M | H | - | - | - | - | M | M | H | M | - | M |

COURSE ASSESSMENT METHODS

| |
|--|
| Direct |
| <ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Journal paper review, Group Presentation End Semester Examination |
| Indirect |
| <ol style="list-style-type: none"> Course-end survey(FEEDBACK) |

| | | |
|---------------------|---|------------------------|
| SEMESTER –VI | CORE: XIII-BUSINESS VALUATION AND ANALYSIS | CODE: U18CP613 |
| CREDITS: 5 | | TOTAL HOURS: 90 |

COURSE OUTCOMES

On completion of the Course, students will be able to

| S.No. | Course Outcomes | Level | Unit |
|--------------|---|--------------|-------------|
| 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 (20 Hours)

- 5.1 Intellectual property
- 5.2 Intangibles
- 5.3 Brand Valuation.

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Business Valuation methods | https://www.fundera.com/blog/business-valuation-methods |
| 2 | Approaches of business Valuation methods | https://www.financialpoise.com/3-approaches-to-business-valuation-methods/ |
| 3 | Small business Valuation methods | https://www.nav.com/blog/small-business-valuation-methods-how-to-value-a-small-business-474215/ |
| 4 | Research paper on business Valuation | https://www.academia.edu/Documents/in/Business_Valuation |
| 5 | Business Valuation of Websites or internet business | https://feinternational.com/blog/how-do-you-value-an-online-business/ |

TEXT BOOKS

1. Guy Parmentier & Bart Cuypers, Business Valuation: Using Financial analysis to measure a company's value, 3rd 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, 5th Edition, Cengage Publishers, 2015
2. Christopher Mercer & Travis W. Harms, Business Valuation- An Integrated Theory, 2nd Edition, Wiley, 2007.

3. Erik Peek & Paul Healy, Business Analysis and Valuation, 4th 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

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

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

| | | | |
|-----|-----------------|---|-----------|
| | | <ul style="list-style-type: none"> Express the importance of valuation of intangibles. Classify the methods of valuation of intangibles. | |
| 5.3 | Brand Valuation | <ul style="list-style-type: none"> State the meaning of brand valuation. Explain the importance of brand valuation. Evaluate the methods of brand valuation. | K5 |

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 | M | M | M | - | H | - | M | - | H | H | M | - |
| CO2 | H | - | H | H | - | H | M | M | - | M | H | H | - |
| CO3 | M | - | M | H | - | H | M | | - | H | H | M | - |
| CO4 | H | M | H | H | - | H | - | M | - | H | H | M | - |
| CO5 | M | - | H | H | - | H | - | M | - | M | M | H | - |
| CO6 | H | - | H | H | - | H | - | M | - | H | M | H | - |

COURSE ASSESSMENT METHODS

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

| | | |
|----------------------|---|------------------------|
| SEMESTER – VI | ELECTIVE: III- ECONOMICS FOR FINANCE | CODE: U18CP6:3 |
| CREDITS: 5 | | TOTAL HOURS: 90 |

COURSE OUTCOMES

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

| S.no | Course Outcome | Level | Unit covered |
|-------------|--|--------------|---------------------|
| 1 | Explain Determination of National Income and Keynesian Theory | K2 | I |
| 2 | Relate Money Market and the Monetary Policy | K4 | II |
| 3 | Review the Fiscal functions and Fiscal Policy | K5 | III |
| 4 | Discuss International Trade, Theories and the Trade Policy | K2 | IV |
| 5 | Relate the role of FDI in International trade | K4 | IV |
| 6 | Review the Balance of Payments, its concept, Components and structure, Balance of Payment Disequilibrium | K5 | V |

UNIT I - DETERMINATION OF NATIONAL INCOME (15 Hours)

- 1.1 Macro-Economic Aggregates and Measurement of National Income
- 1.2 The Keynesian Theory of Determination of National Income

UNIT II - THE MONEY MARKET (15 Hours)

- 2.1 The Concept of Money Demand: Important Theories of Demand for Money
- 2.2 The Concept of Money Supply
- 2.3 Monetary Policy

UNIT III - PUBLIC FINANCE (20 Hours)

- 3.1 Fiscal functions: An Overview
- 3.2 Market Failure
- 3.3 Government Interventions to Correct Market Failure
- 3.4 Fiscal Policy

UNIT IV -INTERNATIONAL TRADE (20 Hours)

- 4.1 Theories of International Trade
- 4.2 Trade Policy – The Instruments of Trade Policy
- 4.3 Trade Negotiations
- 4.4 Exchange Rates and its economic effects
- 4.5 International Capital Movements: Foreign Direct Investment

UNIT V - BALANCE OF PAYMENTS (20 Hours)

- 5.1 Meaning and definition
- 5.2 Components and structure
- 5.3 Different terms in the concept of Balance of Payment

- 5.4 Balance of Payment Disequilibrium
 5.5 Methods of correcting an unfavorable Balance of Payment

TOPICS FOR SELF-STUDY:

| S.No. | Topics | Web Links |
|-------|---|---|
| 1 | Macro economic indicators and business cycle | https://www.khanacademy.org/economics-finance-domain/macroeconomics/macroeconomic-indicators-and-the-business-cycle |
| 2 | Factors affecting GDP | https://www.economicshelp.org/blog/2671/economics/factors-affecting-economic-growth/ |
| 3 | Indian Economy and its impact on stock market | https://www.sharetipsinfo.com/indian-economy.html |
| 4 | Importance of FII in Indian economy | https://www.businesstoday.in/moneytoday/cover-story/the-importance-of-fii-investments-for-the-indian-market/story/186486.html |

TEXT BOOK

1. Study materials of The Institute of Chartered Accountants of India on Economics for Finance.

REFERENCES

1. Principles of Macroeconomics, N. Gregory Mankiw, Eighth edition, ISBN-13: 978-1305971509

WEB LINKS

1. <http://assets.press.princeton.edu/catalogs/econ19.pdf>
 2. <http://www.economicwebinstitute.org/books.htm>

SPECIFIC LEARNING OUTCOMES

| Unit/Section | Course Contents | Learning Outcomes | Blooms Taxonomic Level of Transaction |
|--|--|---|---------------------------------------|
| UNIT I DETERMINATION OF NATIONAL INCOME | | | |
| 1.1 | Macro-Economic Aggregates and Measurement of National Income | <ul style="list-style-type: none"> Define Macro Economic Aggregates and Measurement of National Income | K1 |

| | | | |
|------------------------------------|---|--|-----------|
| 1.2 | The Keynesian Theory of Determination of National Income | <ul style="list-style-type: none"> Summarize the Keynesian Theory of Determination of National Income | K2 |
| UNIT II THE MONEY MARKET | | | |
| 2.1 | The Concept of Money Demand: Important Theories of Demand for Money | <ul style="list-style-type: none"> Relate with the Concept of Money Demand Recall the important Theories of Demand for Money | K4 |
| 2.2 | The Concept of Money Supply | <ul style="list-style-type: none"> Explain the concept of Money Supply | K2 |
| 2.3 | Monetary Policy | <ul style="list-style-type: none"> Explain Monetary Policy | K2 |
| UNIT III PUBLIC FINANCE | | | |
| 3.1 | Fiscal functions: An Overview | <ul style="list-style-type: none"> Review the Fiscal functions | K4 |
| 3.2 | Market Failure | <ul style="list-style-type: none"> Explain the concept of Market Failure | K2 |
| 3.3 | Government Interventions to Correct Market Failure | <ul style="list-style-type: none"> Summarize Government Interventions to Correct Market Failure | K2 |
| 3.4 | Fiscal Policy | <ul style="list-style-type: none"> Explain Fiscal Policy | K2 |
| UNIT IV INTERNATIONAL TRADE | | | |
| 4.1 | Theories of International Trade | <ul style="list-style-type: none"> Explain the Theories of International Trade | K2 |
| 4.2 | Trade Policy – The Instruments of Trade Policy | <ul style="list-style-type: none"> Explain Trade Policy – The Instruments of Trade Policy | K2 |
| 4.3 | Trade Negotiations | <ul style="list-style-type: none"> Explain Trade Negotiations | K2 |
| 4.4 | Exchange Rates and its economic effects | <ul style="list-style-type: none"> Identify Exchange Rates and its economic effects | K2 |
| 4.5 | International Capital Movements: Foreign Direct Investment | <ul style="list-style-type: none"> Explain International Capital Movements: Foreign Direct Investment | K2 |
| UNIT V BALANCE OF PAYMENTS | | | |
| 5.1 | Meaning and definition | <ul style="list-style-type: none"> Relate with Meaning and definition of Balance of Payments. | K2 |
| 5.2 | Components and structure | <ul style="list-style-type: none"> Discuss components and structure of BOP | K5 |

| | | | |
|------------|---|---|-----------|
| 5.3 | Different terms in the concept of Balance of Payment | <ul style="list-style-type: none"> Relate with Different terms in the concept of Balance of Payment | K2 |
| 5.4 | Balance of Payment Disequilibrium | <ul style="list-style-type: none"> Explain Balance of Payment Disequilibrium | K4 |
| 5.5 | Methods of correcting an unfavorable Balance of Payment | <ul style="list-style-type: none"> Investigate the Methods of correcting an unfavorable Balance of Payment | K5 |

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PSO 1 | PS O2 | PSO3 | PSO 4 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------|------|-------|
| CO1 | H | M | - | M | - | M | - | H | - | M | - | M | M |
| CO2 | H | M | M | - | L | M | - | M | - | M | - | M | M |
| CO3 | H | - | M | - | L | M | - | H | - | M | - | M | M |
| CO4 | H | M | M | M | L | M | - | H | - | M | - | M | M |
| CO5 | H | M | M | M | L | M | - | M | - | M | - | M | M |
| CO6 | M | - | - | M | - | M | - | M | - | M | - | M | M |

COURSE ASSESSMENT METHODS

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