

Bachelor of Commerce (B.Com.) Professional Accounting

(2020 - 2023)



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

(Affiliated to Bharathidasan University)

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

DST – FIST Sponsored College & DBT Star College

TIRUCHIRAPPALLI – 620 017

TAMIL NADU, INDIA

2020 – 2023

SCHEME OF COURSE

I Semester		II Semester	
Lang I	Language I	Lang II	Language II
Eng II	English I	Eng II	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
Eng III	English III	Eng IV	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		
							CIA	ESE	Total
I	I	Tamil I	Seyyul, ilakiavaralaru, urainadai, mozhipayirchumpadaippakamum	U18TM1L1	6	3	25	75	100
	II	English I	Literature and Language: Prose and Short Stories	U20EGNL1	6	3	40	60	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	Literature and Language: Poetry and Shakespeare	U20EGNL2	6	3	40	60	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	40	60	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
		Allied V	Company Law	U18CP3Y5	4	3	25	75	100
	IV	SBEC I	Introduction to Computer – MS Word	U18CPPS1	2	2	40	60	100
		NMEC I	Students have to opt from other major	--	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	40	60	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	U18CPPS2	2	2	40	60	100
		NMEC II	Students have to opt from other major	--	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
		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:

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

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

- PSO1** Articulate the essential knowledge applying analytical skills to business activities and evaluate different business problems using creative and integrative abilities.
- PSO2** Interpret the concepts of management of finance and decision making in different business contexts.
- PSO3** Execute skills in providing tax services and become acquainted with the contemporary laws and accounting standards for professional career advancement.

PSO4 Demonstrate knowledge of various strategies relevant to the market, their formulation and implementation in business operations.

PROGRAMME ARTICULATION MATRIX

S. No.	Course Name	Course Code	Correlation with Programme Outcomes and Programme Specific Outcomes												
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
1.	Principles of Accountancy-I	U18CP101	H	H	H	H		M		M		H	H		
2	Business Mathematics	U18CP1Y1	H	M	M	H		H				H	M	L	
3	Business Law	U19CP1Y2	M	H	H	H	L	H	M	M	M	H	H	M	H
4	Principles of Accountancy-II	U18CP202	H	H	H	H		M		M	L	H	H	H	H
5	Business Statistics	U18CP2Y3	H	M	H		M		M	M		M	M	H	
6	Business Economics	U18CP2Y4	H	H	H	M		L	M	H	M	H	M	M	H
7	Cost Accounting	U18CP303	H	M	H	H		H	H	H	L	H	M	M	H
8	Income Tax Law and Practice	U18CP304	H	M	H	H		H	M	H		H	H	H	
9	Company Law	U18CP3Y5	H	H	H	H	H		H	H	H	H		H	H
10	Introduction to computer MS Word	U18CPPS1	M	H	H	H	H	H	M	H		H	H	M	
11	Introduction to Accountancy	U18CP3E1	H	H	H	H				M		H	H	H	L
12	Management Accounting	U18CP405	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	U18CP4Y6	H	H	H	L		M	L	M		M	M	H	L

15	Computer Tools – Spread sheet	U18CPPS2	H	H	H		H	H	L	H	L	H	M	H	L
16	Principles of Commerce	U18CP4E2	H	H	M	L		L	M	M	L	M	M	L	L
17	Financial Management	U18CP506	H	H	H	M		H	M	M		H	H	H	L
S. No.	Course Name	Course Code	Correlation with Programme Outcomes and Programme Specific Outcomes												
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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

Semester –I	CORE:I-PRINCIPLES OF ACCOUNTANCY -I	Code : U18CP101
Credits : 5		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.N o.	Topics	Web Links
1	Partnership accounts - Introduction to partnership accounts, Treatment of Goodwill, Admission , Retirement, Death	https://www.icaai.org/post.html?post_id=15583 https://opensource.com/resources/virtualization-~:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously
2	Inventories Management	https://www.icaai.org/post.html?post_id=15583
3	Sale of goods on approval or return basis	https://www.icaai.org/post.html?post_id=15583 ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
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	HL of BTT
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• Classify the different stages in Final accounts	K2

Unit/ Section	Contents	Learning Outcome	HL of BTT
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 	K4
3.2.3	Accommodation Bill	<ul style="list-style-type: none"> Explain the accommodation bills 	
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 	K5
4.1.1	Cost price	<ul style="list-style-type: none"> Summarise the entries required in the books of consignor when good are sent at invoice price 	
4.1.2	Invoice price		
4.1.3	Commission	<ul style="list-style-type: none"> Summarise the entries required in the books of consignor when good are sent at invoice price. 	
4.1.4	Valuation of stock		
4.1.5	Normal and Abnormal loss	<ul style="list-style-type: none"> Estimate the value of stock. Estimate the normal and abnormal loss in consignment sales. 	

Unit/ Section	Contents	Learning Outcome	HL of BTT
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 the POs, PSOs and COs

L-Low M-Moderate H- High

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

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 $a+vb$ & problems
- 1.4 The concept and problem in logarithm
 - 1.4.1 Meaning
 - 1.4.2 Laws of logarithm
 - 1.4.2.1 Product rule & problems
 - 1.4.2.2 Quotient rule & problems
 - 1.4.2.3 Power rule & problems
 - 1.4.2.4 Rule for change of base & problems
 - 1.4.3 Common 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 ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Probability density function	https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps

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	HL of BTT
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	<ul style="list-style-type: none"> Solve the problems of different types in logarithm 	K3
	Power rule, rule for change of base problems & common Logarithm		
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/ Section	Content	Learning Outcome	HL of BTT
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/ Section	Content	Learning Outcome	HL of BTT
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	<ul style="list-style-type: none"> Solve the equations using matrix and vice versa 	K3

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

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

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	Error! Hyperlink reference not valid.
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/Inter/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.icaai.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	HL of BTT
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/ Section	Contents	Learning Outcomes	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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/ Section	Contents	Learning Outcomes	HL of BTT
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					L			H	M	H		M	
CO2	M		M			M		H	M	M			H
CO3		H				H	M	M	M		H		H
CO4			M	H				M	M	H	M		
CO5			H		L		M	M	M			M	M
CO6			H	H				H	M	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

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

Sl. No	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	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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
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
3.3.2	Conversion Method	<ul style="list-style-type: none"> Describe Conversion method Illustrate the profit or loss under conversion method 	K2

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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/hypothesistesting.asp
3	Application of statistical techniques in research interpretation and conclusions	https://www.kolabtree.com/blog/6-essential-applications-of-statistical-analysis/ ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCs.ps.Z

S.No.	Topics	Web Links
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. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
3. Study materials of The Institute of Chartered Accountants of India on Business Statistics.

Web Links

1. [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>

Theory: 40% Problem: 60%

Specific Learning Outcomes

Unit /Section	Contents	Learning outcomes	HL of BTT
Unit I Introduction to the Study of Statistics			
1.1	Meaning, definition, functions, merits and demerits of statistics	<ul style="list-style-type: none"> • Define Statistics • Explain the functions of statistics • Describe the merits and demerits of Statistics 	K2
1.2	Sampling- Meaning, definition and methods of sampling	<ul style="list-style-type: none"> • Recall the Meaning of the term Sampling • Define the term Sampling • List the various methods of sampling • Apply the methods of sampling. 	K3
1.3	Collection of data	<ul style="list-style-type: none"> • Recognize the meaning of Collection of data • Explain the tools for collection of data. 	K2
1.4	Tabulation of data	<ul style="list-style-type: none"> • Recall the role of tabulation of data • Explain the role of tabulation of data. 	K2

Unit /Section	Contents	Learning outcomes	HL of BTT
1.5	Representation of data- Diagrammatic and Graphic	<ul style="list-style-type: none"> List the types of diagrams Explain the diagrammatic and graphic representation of data. 	K2
Unit II Measures of Central Tendency			
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 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"> Recall the definition of Average. 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 and coefficient of M.D. for series of observations. 	K3
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

Unit /Section	Contents	Learning outcomes	HL of BTT
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 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	<ul style="list-style-type: none"> Recall the meaning of Time series, Cyclical and Random Fluctuation 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	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	<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

Unit /Section	Contents	Learning outcomes	HL of BTT
	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	•	

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H				M		M	M		H	M	M	
CO2			H				H	M		M	M	H	
CO3	H		H		M		M	M		M	M	H	
CO4	H		H		M		M	M		H	M	H	
CO5	H	M	H		M		M	M		M	M	H	
CO6	H		H		M		M	M		M	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	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\(X%E2%88%92M\)](https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period,Gross%20Domestic%20Product,G%2B(X%E2%88%92M))
2. [https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20\(GNP\)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.](https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20(GNP)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.)
3. <https://www.financialexpress.com/what-is/wholesale-price-index-wpi-meaning/1627729/>
4. <https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801>
5. <https://www.toppr.com/guides/fundamentals-of-economics-and-management/national-income/concept-of-national-income/>
6. <https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310>

Specific Learning Outcomes

Unit/ Section	Contents	Learning Outcomes	HL of BTT
Unit I Introduction to Business Economics			
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/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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

Sl. No	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 ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
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	HL of BTT
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) 1.4.2 FIFO (First In First Out) 1.4.3 Simple Average Method 1.4.4 Weighted Average Method	<ul style="list-style-type: none"> • Apply the various methods of pricing the issue of materials 	K3
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 2.6.5 Emerson's Efficiency plan 2.6.6 Bedeaux's Point Premium system	<ul style="list-style-type: none"> Compare the various methods of Premium Bonus Plans for Labour 	K2
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 Financial accounts and reconcile them. 	K2
4.2	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 5.1.7 Importance of Running Kilometers 5.1.8 Types of problems	<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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

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

Semester –III	CORE:IV -INCOME TAX LAW AND PRACTICE	Code : U18CP304
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	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 Faire rental value
 - 3.1.3 Market value
 - 3.1.4 Actual rent
 - 3.1.5 Standard rent
 - 3.1.6 Unrealized rent

- 3.1.7 Vacancy period
- 3.1.8 Arrear rent
- 3.1.9 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 partly 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
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

Topics for Self Study

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. DinkarPagare, Law and practice of Income Tax, Sultan Chand Sons, (Relevant Assessment Year)

Web Links

1. <https://www.accaglobal.com/an/en/technical-activities/technical-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	HL of BTT
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 	K1
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/s10	<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
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 1.14.1Hindu 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) 1.14.6Artificial 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

Unit/ Section	Content	Learning Outcome	HL of BTT
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 for different classes of employees. 	K3
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	<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	Leave encashment 2.6.1 Government employee 2.6.2 Non-government employee	<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
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

Unit/ Section	Content	Learning Outcome	HL of BTT
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/ 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

Unit/ Section	Content	Learning Outcome	HL of BTT
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 Calculation of Income from Capital Gains and Other 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

Unit/ Section	Content	Learning Outcome	HL of BTT
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 Calculate interest on securities 	K4
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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	HL of BTT
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/ Section	Contents	Learning Outcomes	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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/ ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.p.s.Z
4	Intelligent Suggestions in Editor Overview Pane	https://microsoft.com/en-in/Microsoft-365/word ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps

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	HL of BTT
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 document• Find 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 tools• Make use of Clearing font formatting• Apply 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
Unit/ Section	Contents	Learning Outcomes	HL of BTT
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/ Section	Contents	Learning Outcomes	HL of BTT
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 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	M	H	M	H	H	H	M	H		H	H	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 Open book test; Assignment; Seminar; Journal paper review, Group

Presentation
3. End Semester Examination
Indirect
1. Course-end survey

Semester -III	NMEC : 1 - INTRODUCTION TOACCOUNTANCY	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.icaai.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	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 trial 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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Semester –IV	CORE: V -MANAGEMENT ACCOUNTING	Code : U18CP405
Credits : 5		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/environmenta-management.html
4	Value chain analysis	https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-analysis/5855 ftp://ftp.cs.berkeley.edu/ucb/sprite/pa

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	HL of BTT
Unit I Fundamentals of Management Accounting			
1.1	Definition, Scope and Function	<ul style="list-style-type: none">• Define Management accounting• Explain 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 accounting• Recall 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
Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 AS3			
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
Unit/Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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 ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
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 Singhania, 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	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Semester –IV	ALLIED: VI - Corporate Accounting	Code : U18CP4Y6
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	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)

UNIT III - 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 https://opensource.com/resources/virtualization-~:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously
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%2C%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	HL of BTT
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/ Section	Course Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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	HL of BTT
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

Unit/ Section	Content	Learning Outcome	HL of BTT
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, Standard Deviation, Skewness	<ul style="list-style-type: none"> Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness 	K3
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

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

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

Text Book

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	HL of BTT
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

Unit/ Section	Course Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Semester –V	CORE: VI-FINANCIAL MANAGEMENT	Code : U18CP506
Credits : 5		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	HL of BTT
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

Unit/ Section	Contents	Learning Outcome	HL of BTT
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/ Section	Contents	Learning Outcome	HL of BTT
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

Unit/ Section	Contents	Learning Outcome	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Semester –V	CORE: VII-QUANTITATIVE TECHNIQUES	Code : U18CP507
Credits : 5		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

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 Guptha, 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

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	HL of BTT
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/ Section	Content	Learning Outcomes	HL of BTT
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/ Section	Content	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low M-Moderate H- High

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

Semester –V	CORE: VIII - COMPUTERS IN BUSINESS	Code : U18CPP08
Credits : 5		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/ ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfs/SOSP91.ps
3	Artificial Intelligence in Banking	https://builtin.com/artificial-intelligence/ai-in-banking
4	Blockchains in Banking	https://www.cbinsights.com/research/block-chain-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, Danyansankul Prakashan
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	HL of BTT
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 Company, Group and Ledger	<ul style="list-style-type: none"> Design an Altering and Deleting of company, Ledgers & Groups 	K6
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 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	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

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 ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.p_s
3	Corporate Social Responsibility and	https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/

	Sustainability Auditing	in Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx
S.No.	Topics	Web Links
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.icai.org/post.html?post_id=13814 – ICAI Auditing Study Material.

Specific Learning Outcomes

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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/ Section	Contents	Learning Outcomes	HL of BTT
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? Identify the Specimen of qualified report of an Auditor Tell the various types of audit report. 	K2
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low M-Moderate H- High

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

Course Assessment Methods

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

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/ ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsOSP91.ps
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/Rapidvalue solutions/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	HL of BTT
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/ Section	Contents	Learning Outcomes	HL of BTT
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 integration with Financial and Accounting systems.	<ul style="list-style-type: none"> Summarize the concept of Business process modules and their integration with Financial and Accounting systems. 	K2
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H				M					M	M		
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 End Semester Examination
Indirect
<ol style="list-style-type: none"> Course-end survey

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-OfK0b_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	HL of BTT
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

Unit	Content of the Unit	Learning Outcome	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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 ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps
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	HL of BTT
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
2.4	Resource Aggregate Planning	<ul style="list-style-type: none">• Describe the purpose of Resource Aggregate Planning	K2

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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

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

Course Contents

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 ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps
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	HL of BTT
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
Unit/ Section	Content	Learning Outcome	HL of BTT
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. Relate the issues to consider for strategic analysis. 	K2
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 	K2

		Objectives • Relate the process of setting objectives	
Unit/ Section	Content	Learning Outcome	HL of BTT
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. Explain the features and suitability of focus strategies. Interpret Porter's Generic strategies. 	K2
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

Unit/ Section	Content	Learning Outcome	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	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	
1.	Continuous Assessment Test I,II
2.	Open book test; Assignment; Seminar; Group Presentation
3.	End Semester Examination
Indirect	
1.	Course-end survey

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 ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps
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	HL of BTT
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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 abatement 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

Unit/ Section	Contents	Learning Outcomes	HL of BTT
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 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	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
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

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/ ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps
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	HL of BTT
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

Unit/ Section	Content	Learning Outcome	HL of BTT
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. Express the importance of valuation of intangibles. Classify the methods of valuation of intangibles. 	K4
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	M		H		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
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

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/ ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOS_P91.ps
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	HL of BTT
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/ Section	Course Contents	Learning Outcomes	HL of BTT
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 the POs, PSOs and COs

L-Low

M-Moderate

H- High

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