

B. Com.
STRATEGIC FINANCE
DEGREE PROGRAMME

Curriculum
(2020 – 2023)



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

PG & Research Department of Commerce
B.Com (Strategic Finance)
OUTCOME BASED EDUCATION
2020-2023

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 Bachelor in C, students would have acquired the following competencies to:

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

PO 2: Cognitive Skills: Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.

PO 3: Intellectual Capacity, Problem Solving & Analytical Reasoning: Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making process.

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

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

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

PO 7: Leadership attributes: Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.

PO 8: Lifelong Learning: Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.

PO 9: Ethical values: Exemplifies moral/ethical values in personal life and uses ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAMME SPECIFIC OUTCOMES

B. COM (STRATEGIC FINANCE)

On completion of B. Com – Strategic Finance, graduants will have

1. Apply various techniques, Skills, approaches and model of Finance practice, Auditing, Taxation, Marketing and Management for enhancing the employment opportunities.
2. Attain proficiency to pursue higher level international programmes in finance and accounting such as CPA and CMA / CFA.
3. Demonstrate the diverse knowledge of business and corporate laws and their applicability in business, finance and audit.
4. Exhibit the skills like effective communication, decision making, problem solving in business affairs and uphold values among accounting society.

Department of Commerce
Bishop Heber College
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Sem.	Part	Course	Course Title	Course Code	Hours / Week	Credits	Marks		
							CIA	ESE	Total
I									
	I	Tamil I	Language- Tamil I	U18TM1L1	6	3	25	75	100
	II	English I	Literature and Language: Prose and Short stories	U20EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting – I	U20SF101	6	5	25	75	100
		Allied I	Financial Planning and Performance	U20SF1Y1	5	4	25	75	100
		Allied II	Business Economics	U20SF1Y2	5	4	25	75	100
IV	Value Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100	
II	I	Tamil II	Language -Tamil II	U18TM2L2	6	3	25	75	100
	II	English II	Literature and Language:Poetry and Shakespeare	U20EGNL2	6	3	40	60	100
	III	Core II	Financial Accounting – II	U20SF202	6	5	25	75	100
		Allied III	Financial Analytics and Control	U20SF2Y3	5	4	25	75	100
		Allied IV	Business Statistics	U20SF2Y4	5	4	25	75	100
	IV	Env.Studies	Environmental Studies	U16EST21	2	2	25	75	100
III	I	Tamil III	Language - Tamil III	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U17EGCL3	6	3	40	60	100
	III	Core III	Financial Accounting – III	U20SF303	5	4	25	75	100
		Core IV	Quantitative Techniques	U20SF304	5	4	25	75	100
		Allied V	Financial Reporting	U20SF3Y5	4	3	25	75	100
	IV	SBEC I	Introduction to Computer – MS Word	U20SFPS1	2	2	40	60	100
		NMEC I	Students have to opt from other major	--	2	2	25	75	100
IV	I	Tamil IV	Language - Tamil IV	U18TM4L4	5	3	25	75	100
	II	English IV	English Through Literature	U16EGNL4	5	3	40	60	100
	III	Core V	Financial Decision Making	U20SF405	5	5	25	75	100
		Elective I	Business Law/Retail Management	U20SF4:1/ U20SF4:2	5	5	25	75	100
		Allied VI	Principles of Marketing	U20SF4Y6	4	3	25	75	100
	IV	SBEC II	Computer Tools – Spread sheet	U20SFPS2	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
	V	Extension Activities	NSS, NCC, Rotaract, Leo club, etc...	U16ETA41	--	1	--	--	--

V	III	Core VI	Income Tax Law and Practice	U20SF506	6	5	25	75	100
		Core VII	Business Management Practices	U20SF507	6	5	25	75	100
		Core VIII	Computers in Business	U20SFP08	6	5	40	60	100
		Core IX	Corporate Finance	U20SF509	5	5	25	75	100
		Elective II	International Trade / Advertising Management	U20SF5:2/ U20SF5:3	5	5	25	75	100
	IV	SBEC III	Goods and Services Tax	U20SFPS3	2	2	40	60	100
VI	III	Core X	Business Mathematics	U20SF610	6	5	25	75	100
		Core XI	Company Law	U20SF611	6	5	25	75	100
		Core XII	Banking theory Law and Practice	U20SF612	6	5	25	75	100
		Core XIII	Auditing	U20SF613	6	4	25	75	100
		Elective III	Tax application in Business / Entrepreneurial Development	U20SF6:3/ U20SF6:4	6	5	25	75	100
	V	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100

Programme: B. Com. – Strategic Finance (2020 Onwards)

SBEC : Skill Based Elective Courses NMEC : Non Major Elective Courses				Total Credits : 140			
* Other Languages : Hindi Sanskrit French Hindi Sanskrit French							
Semester I :	U18HD1L1	U17SK1L1	U18FR1L1	Semester III :	U18HD3L3	U17SK3L3	U18FR3L3
Semester II :	U18HD2L2	U17SK2L2	U18FR2L2	Semester IV :	U18HD4L4	U17SK4L4	U18FR4L4
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. Organisational Behaviour - U20SF3E1							
2. Business Etiquette and Corporate Grooming - U20SF4E2							

PROGRAMME ARTICULATION MATRIX

S. No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
1	Financial Accounting - I	U20 SF10 1	H	H	M	M	H	H	H	H	H	H	H	L	M
2	Financial Planning and Performance	U20 SF1 Y1	H	H	H	H	M	-	L	L	-	M	M	M	H
3	Business Economics	U20 SF1 Y2	H	H	H	M	L	L	M	H	M	H	L	M	H
4	Financial Accounting - II	U20 SF20 2	H	H	H	H	H	H	H	H	H	H	H	M	H
5	Financial Analytics and Control	U20 SF2 Y3	H	H	H	H	M	H	L	L	L	M	M	M	H
6	Business Statistics	U20 SF2 Y4	H	M	H	-	M	-	M	M	-	M	M	H	M
7	Financial Accounting - III	U20 SF30 3	M	M	M	M	M	M	M	M	M	M	M	M	M
8	Quantitative Techniques	U20 SF30 4	M	H	M	M	M	M	M	M	M	M	H	H	M
9	Financial Reporting	U20 SF3 Y5	H	H	H	H	M	H	L	L	L	M	M	M	H
10	Introduction to Computer – Ms Word	U20 SFP S1	H	H	M	M	H	M	M	M	M	M	H	M	M
11	Organisational Behaviour	U20S F3E1	M	M	M	M	M	M	H	M	L	M	M	M	M
12	Financial Decision Making	U20 SF40 5	H	H	H	H	M	H	M	M	L	M	M	M	H
13	Business Law	U20SF 4:1	M	H	H	M	H	H	M	M	H	H	H	M	M

14	Retail Management	U20SF 4:2	H	H	M	H	H	H	H	M	L	-	M	M	M
15	Principles of Marketing	U20SF 4Y6	M	M	H	M	M	M	H	H	M	M	M	M	H
16	Computer Tools – Spread Sheet	U20SF PS2	M	M	H	M	H	H	M	M	L	M	H	H	H
17	Business Etiquette and CG	U20SF 4E2	M	H	H	M	M	M	M	H	M	M	H	H	H
18	Income Tax Law and Practice	U20SF 506	H	M	M	M	-	-	-	L	-	M	M	L	-
19	Business Management Practices	U20SF 507	H	M	M	-	-	L	L	-	-	M	-	L	L
20	Computer in Business	U20SF P08	H	M	M	-	H	M	-	M	-	H	-	M	M
21	Corporate Finance	U20SF 509	H	H	H	H	M	H	H	M	L	M	M	M	H
22	International Trade	U20SF 5:2	H	M	M	L	L	L	L	L	L	M	-	L	L
23	Advertising Management	U20SF 5:3	H	M	M	L	L	L	-	L	-	M	L	L	L
24	Goods and Services Tax	U20SF PS3	H	H	H	H	H	M	M	M	M	H	L	M	H
25	Business Mathematics	U20SF 610	H	M	H	M	M	L	M	L	H	M	H	M	L
26	Company Law	U20SF 611	H	M	M	M	M	L	M	L	H	M	H	M	L
27	Banking Theory Law and Practice	U20SF 612	H	H	M	M	M	L	M	L	H	M	H	M	M
28	Auditing	U20SF 613	H	H	M	H	M	L	M	L	H	M	H	M	L
29	Tax Application in Business	U20SF 6:3	H	H	M	M	M	M	M	H	M	H	H	M	M
30	Entrepreneurial Development	U20SF 6:4	M	H	H	M	-	M	H	H	H	H	H	M	H

SEMESTER - I	CORE: I - FINANCIAL ACCOUNTING – I	CODE: U20SF101
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Demonstrate the principles and concepts of Accountancy as well as acquire the knowledge for its practical applications.	K3	I
2	Use the general purposes and functions of accounting.	K3	I
3	Analyse the impact on profits by using different depreciation methods.	K4	II
4	Categorize the accounting system for non-profit organization.	K4	III
5	Evaluate the parties' bill of exchange and promissory note.	K6	IV
6	Prepare profit using single entry system.	K5	V

UNIT I - INTRODUCTION TO ACCOUNTING

20 Hrs

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

UNIT II - DEPRECIATION

15 Hrs

- 2.1 Concept of depreciation
- 2.2 Causes of depreciation
- 2.3 Factors affecting amount of depreciation
- 2.4 Methods of recording depreciation
 - 2.4.1 When provision for depreciation account is maintained
 - 2.4.2 When provision for depreciation account is not maintained
- 2.5 Methods of providing depreciation
 - 2.5.1 Straight Line Method
 - 2.5.2 Written Down Value Method
 - 2.5.3 Annuity method
 - 2.5.4 Sum of Years of Digits Method
 - 2.5.5 Machine Hour Rate Method

UNIT III - FINAL ACCOUNTS OF NON-PROFIT ORGANISATIONS**15 Hrs**

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

UNIT IV - BILL OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS)**20 Hrs**

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

UNIT V - SINGLE ENTRY SYSTEM**20 Hrs**

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

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Provisions and Reserves	https://www.tutorialspoint.com/financial_accounting/financial_accounting_provision_and_reserves.htm
2.	Types of Reserves	http://accountingclarified.com/reserves/
3.	Distinction between Provisions and Reserves	https://www.accountingtools.com/articles/what-is-the-distinction-between-a-reserve-and-a-provision.html#:~:text=A%20reserve%20is%20an

		%20appropriation,aside%20to%20purchase%20fixed%20assets.&text=In%20short%2C%20a%20reserve%20is,charge%20for%20an%20estimated%20expense.
4.	Provision for Repair and Renewals	https://www.tutorhelpdesk.com/homeworkhelp/Accounting-/Provisions-For-Repairs-And-Renewals-Assignment-Help.html#:~:text=In%20order%20to%20ensure%20a,useful%20life%20of%20the%20assets.

TEXT

T.S. Reddy and A. Murthy - Financial Accounting, Margam publications, Chennai

REFERENCES

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

WEB LINKS

1. http://ebooks.lpude.in/management/bba/term_2/DMGT104_FINANCIAL_ACCOUNTING.pdf
2. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
3. <http://www.scribd.com/doc/33853/Accounting-concepts> access on 25/11/2010

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO ACCOUNTING			
1.1	Accounting concepts	<ul style="list-style-type: none"> Recall the meaning of accounting concepts 	K1
1.2	Journal entries	<ul style="list-style-type: none"> Use the procedures to journalise the transactions. 	K3
1.3	Ledger	<ul style="list-style-type: none"> Apply the knowledge in creating Ledger Accounts 	K3

1.4	Trial balance	<ul style="list-style-type: none"> Solve the problems pertaining to trial balance 	K3
1.5(1.5.1-1.5.4)	Preparation of final accounts	<ul style="list-style-type: none"> Utilize the knowledge to solve the final accounts. 	K3
UNIT II DEPRECIATION			
2.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> Define the term depreciation 	K1
2.2	Causes of depreciation	<ul style="list-style-type: none"> Find the various causes of depreciation. 	K1
2.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> Outline the various factors affecting the amount of depreciation 	K2
2.4	Methods of recording depreciation	<ul style="list-style-type: none"> Summarize the methods of recording depreciation 	K2
2.5	Methods of providing depreciation	<ul style="list-style-type: none"> Calculate depreciation using straight-line, reducing balance methods, Annuity method, Sum of years of digits method and Machine hour rate method 	K4
UNIT III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS			
3.1	Receipts and payments	<ul style="list-style-type: none"> Prepare receipts and payment account 	K3
3.2	Income and expenditure method,	<ul style="list-style-type: none"> Construct income and expenditure account 	K3
3.3	Balance sheet	<ul style="list-style-type: none"> Prepare balance sheet using the given information 	K3
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> Apply the procedures in preparation of receipt and payment account and income 	K3

		and expenditure account	
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> Calculate the opening and closing balance from income and expenditure account and receipts and payments 	K4
UNIT IV BILLS OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS)			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> Express the knowledge of bills of exchange in financing business transactions 	K2
4.2	Recording transaction in books of different parties	<ul style="list-style-type: none"> Assess the transactions of bill in the books of different parties 	K6
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> Examine the differences between the records of passbook and cash book 	K3
UNIT V SINGLE ENTRY SYSTEM			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> Compare single entry system and double entry system 	K2
5.2	Ascertainment of Profit	<ul style="list-style-type: none"> Calculate profit using single entry system 	K4
5.3	Methods of preparation	<ul style="list-style-type: none"> Determine profit/ loss using different method of ascertainment of profit/loss 	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	H	H	M	L	-	H	H	H	H	H
CO2	H	M	-	-	-	-	H	M	-	H	H	M	M
CO3	M	H	-	M	H	H	-	H	H	H	H	L	M
CO4	-	-	M	-	H	-	H	H	-	H	H	M	H
CO5	H	M	H	M	-	H	M	-	H	H	H	L	M
CO6	M	-	M	-	H	-	H	M	-	H	M	L	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
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Name of the Course Co-ordinator: DR. J. LYDIA

SEMESTER - I	ALLIED: I - FINANCIAL PLANNING	CODE: U20SF1Y1
CREDITS: 4	AND PERFORMANCE	HOURS PER WEEK: 5

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Sketch the concepts of Strategic planning.	K3	I
2	Demonstrate the various Strategic planning models.	K3	I
3	Develop a budget based on the methods of Budgeting.	K5	II
4	Assess the top level planning analysis.	K6	III
5	Prepare the Cost and variance measures.	K5	IV
6	Evaluate and interpret the various Performance measures.	K6	V

UNIT I - STRATEGIC PLANNING

15 Hrs

- 1.1 Analysis of external and internal factors affecting strategy
- 1.2 Long-term mission and goals
- 1.3 Alignment of tactics with long-term strategic goals
- 1.4 Strategic planning models and analytical techniques
- 1.5 Characteristics of successful strategic planning process

UNIT II - BUDGETING CONCEPTS AND METHODOLOGIES

15 Hrs

- 2.1 Operations and performance goals
- 2.2 Characteristics of a successful budget process
- 2.3 Resource allocation
- 2.4 Forecasting techniques (Regression analysis, Learning curve analysis, Expected value)
- 2.5 Annual business plans (master budgets)
- 2.6 Project budgeting
- 2.7 Activity-based budgeting
- 2.8 Zero-based budgeting
- 2.9 Continuous (rolling) budgets
- 2.10 Flexible budgeting

UNIT III - TOP-LEVEL PLANNING AND ANALYSIS

15 Hrs

- 3.1 Annual profit plan and supporting schedules
- 3.2 Operational budgets
- 3.3 Financial budgets
- 3.4 Capital budgets
- 3.5 Pro forma income
- 3.6 Financial statement projections
- 3.7 Cash flow projections

UNIT IV - COST AND VARIANCE MEASURES**15 Hrs**

- 4.1 Comparison of actual to planned results
- 4.2 Use of flexible budgets to analyse performance
- 4.3 Management by exception
- 4.4 Use of standard cost systems
- 4.5 Analysis of variation from standard cost expectations

UNIT V - PERFORMANCE MEASURES**15 Hrs**

- 5.1 Product profitability analysis
- 5.2 Business unit profitability analysis
- 5.3 Customer profitability analysis
- 5.4 Return on investment
- 5.5 Residual income
- 5.6 Investment base issues
- 5.7 Key performance indicators (KPIs)
- 5.8 Balanced scorecard
- 5.9 Responsibility centers and reporting segments

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Financial Statement Analysis	https://corporatefinanceinstitute.com/resources/knowledge/finance/analysis-of-financial-statements/
2.	Process of Financial Statement Analysis and Interpretation	https://www.simplilearn.com/financial-statement-analysis-rar25-article
3.	Objectives of analysis, Types and Interpretation	https://www.accountingnotes.net/cost-accounting/financial-statements-analysis/financial-statements-analysis-objectives-and-procedure-types-limitations-and-tools/17042
4.	Techniques or Tools of Financial Statement Analysis.	https://accountlearning.com/tools-techniques-financial-statement-analysis/

TEXTS

1. Murthy & Gurusamy S, (2000). Cost Accounting, Tata McGraw Hill Publications: New Delhi.
2. M.Y.Khan & P.K.Jain, Management Accounting, Tata McGraw Hill,
3. Wiley CMA Excel Learning System Exam Review: Part 1, Financial Planning, Performance & Analytics.

REFERENCES

1. Wheelen, Thomas L., et. al., Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 14th edition, Prentice Hall, Upper Saddle River, NJ, 2014.
2. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
3. Horngren, Charles T., Datar, Srikant, and Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
4. Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp, Quantitative Methods for Business, 11th Edition, Mason, Ohio: South Western, 2010.
5. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.

WEB LINKS

1. https://scholarcommons.usf.edu/cgi/viewcontent.cgi?article=1004&context=qmasc_handbook
2. http://www.acornlive.com/demos/pdf/BA2_Chapter_10.pdf
3. https://www.researchgate.net/publication/273757341_Strategic_Management_and_Strategic_Planning_Process

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I STRATEGIC PLANNING			
1.1	Analysis of external and internal factors affecting strategy	<ul style="list-style-type: none">• Define strategy and recognize the meaning of factors affecting strategy	K1
1.2	Long-term mission and goals	<ul style="list-style-type: none">• Explain Long-term mission and goals	K2
1.3	Alignment of tactics with long-term strategic goals	<ul style="list-style-type: none">• Relate and recognize the long term strategic goals	K1
1.4	Strategic planning models and analytical techniques	<ul style="list-style-type: none">• Illustrate the strategic planning models and analytics	K3
1.5	Characteristics of successful strategic planning process	<ul style="list-style-type: none">• Apply the strategic planning process completely	K3

UNIT II BUDGETING CONCEPTS AND METHODOLOGIES			
2.1	Operations and performance goals	<ul style="list-style-type: none"> Recall operations and performance goals 	K2
2.2	Characteristics of a successful budget process	<ul style="list-style-type: none"> Analyse the characteristics of budget 	K4
2.3	Resource allocation	<ul style="list-style-type: none"> Outline and understand the procedure of resource allocation 	K2
2.4	Forecasting techniques	<ul style="list-style-type: none"> Evaluate the budgeting & applying forecasting techniques 	K5
2.5	Annual business plans	<ul style="list-style-type: none"> Analyse the annual business plans 	K4
2.6	Project budgeting	<ul style="list-style-type: none"> Evaluate budget 	K5
2.7	Activity-based budgeting	<ul style="list-style-type: none"> Apply activity based budgeting 	K3
2.8	Zero-based budgeting	<ul style="list-style-type: none"> Analyse Zero-based budgeting 	K4
2.9	Continuous (rolling) budgets	<ul style="list-style-type: none"> Evaluate and apply rolling budget 	K5
2.10	Flexible budgeting	<ul style="list-style-type: none"> Apply and calculate flexible budget 	K3
UNIT III TOP-LEVEL PLANNING AND ANALYSIS			
3.1	Annual profit plan and supporting schedules	<ul style="list-style-type: none"> Discuss the profit plans and schedules 	K2
3.2	operational budgets	<ul style="list-style-type: none"> Assess the operational budgeting statements 	K6
3.3	Financial budgets	<ul style="list-style-type: none"> Calculate and solve the financial budgets 	K3
3.4	Capital budgets	<ul style="list-style-type: none"> Identify and compare the capital budget 	K4

3.5	Pro forma income	<ul style="list-style-type: none"> Evaluate the proforma income statement 	K5
3.6	Financial statement projections	<ul style="list-style-type: none"> Compare the statements and project it 	K4
3.7	Cash flow projections	<ul style="list-style-type: none"> Evaluate the cash flow and project its performance 	K5
UNIT IV COST AND VARIANCE MEASURES			
4.1	Comparison of actual to planned results	<ul style="list-style-type: none"> Compare the actual with planned results of variances 	K4
4.2	Use of flexible budgets to analyse performance	<ul style="list-style-type: none"> Identify and analyse the performance 	K4
4.3	Management by exception	<ul style="list-style-type: none"> Explain the concept management by exception 	K2
4.4	Use of standard cost systems	<ul style="list-style-type: none"> Rate the standard costs 	K5
4.5	Analysis of variation from standard cost expectations	<ul style="list-style-type: none"> Evaluate the variations in cost 	K5
UNIT V PERFORMANCE MEASURES			
5.1	Product profitability analysis	<ul style="list-style-type: none"> Define product and recall the meaning of profitability 	K1
5.2	Business unit profitability analysis	<ul style="list-style-type: none"> Solve the cash flow in business and analyse unit profit 	K3
5.3	Customer profitability analysis	<ul style="list-style-type: none"> Prioritize and find out the customer profitability 	K5
5.4	Return on investment	<ul style="list-style-type: none"> Predict the usefulness of an investment using Returns 	K2
5.5	Residual income	<ul style="list-style-type: none"> Plan the residual Internal Rate of Return in income 	K6
5.6	Investment base issues	<ul style="list-style-type: none"> Decide and use the Economic value additions in investments 	K5

5.7	Key performance indicators (KPIs)	<ul style="list-style-type: none"> Analyse the key indicators of economy 	K4
5.8	Balanced scorecard	<ul style="list-style-type: none"> Explain balance scorecard 	K2
5.9	Responsibility centers and reporting segments	<ul style="list-style-type: none"> Analyse the reporting segments 	K4

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

Name of the Course Co-ordinator: MR. SOLAIYAPPAN KABALI

SEMESTER - I	ALLIED: II - BUSINESS ECONOMICS	CODE: U20SF1Y2
CREDITS: 4		HOURS PER WEEK: 5

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Discuss the concepts of economic system, central problems and resource allocation.	K2	I
2	Construct the law of demand and supply analysis.	K5	II
3	Integrate price elasticity of demand and other elasticity.	K5	II
4	Formulate indifference curve analysis.	K5	III
5	Rate the knowledge on the cost concepts and its classifications.	K6	IV
6	Assess the future course of economy using trade cycle.	K6	V

UNIT I - INTRODUCTION TO BUSINESS ECONOMICS

10 Hrs

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

UNIT II - DEMAND AND SUPPLY ANALYSIS

15 Hrs

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

UNIT III - INDIFFERENCE CURVE ANALYSIS

15 Hrs

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

UNIT IV - COST ANALYSIS**25 Hrs**

- 4.1 Cost analysis
- 4.2 Cost concepts and classification
- 4.3 Cost of production in the short and long period
- 4.4 Market in economic analysis
- 4.5 Classifications of markets and price determination.
 - 4.5.1 Perfect Competition
 - 4.5.2 Imperfect Competition
 - 4.5.3 Monopoly
 - 4.5.4 Duopoly
 - 4.5.5 Oligopoly
 - 4.5.6 Monopolistic Competition
 - 4.5.7 Monopsony

UNIT V - NATIONAL INCOME AND TRADE CYCLE**10 Hrs**

- 5.1 Trade cycle
- 5.2 Phases or stages of a Trade Cycle
- 5.3 National income
 - 5.3.1 GDP
 - 5.3.2 GNP
 - 5.3.3 Wholesale Price Index
 - 5.3.4 Inflation
- 5.4 Estimation of national income as Net aggregate output
- 5.5 National Income as aggregate value of final products
- 5.6 Real and money national income.

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Gross Interest and Net Interest	https://www.economicdiscussion.net/interest-rate-theories/interest-meaning-definition-and-types-economics/13927
2.	Theories of Interest	https://www.economicdiscussion.net/theories-of-interest/the-classical-theory-of-interest-with-diagram/7512
3.	Role of Public Finance in Economic Development	https://data-flair.training/blogs/public-finance-in-market-economy/
4.	The Scope and Importance of Public Finance	https://www.ilearnlot.com/public-finance-meaning-definition-scope-divisions/58783/#:~:text=%23The%20scope%20of%20Public%20Finance,economic%20system%20as%20a%20whole.

TEXT

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

REFERENCES

1. D. N. Dwivedi, Essentials of Business Economics, Vikas Publications, Edition (2009)
2. K. JoyhinSivagnanam and R. Srinivasan, Business Economics, Tata McGraw Hill Education Private Limited, Edition (2010).
3. P.N.Reddy and Appannaiah, "Business Economics", S.Chand & Co., Chennai.

WEB LINKS

Real and Nominal GDP

[https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominal-gdp/#:~:text=specific%20time%20period,-,Gross%20Domestic%20Product,G%2B\(X%E2%88%92M](https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominal-gdp/#:~:text=specific%20time%20period,-,Gross%20Domestic%20Product,G%2B(X%E2%88%92M)

GNP

[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.)

Wholesale Price Index

<https://www.financialexpress.com/what-is/wholesale-price-index-wpi-meaning/1627729/>

National Income concepts and methods of measurement

<https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801>

Real National Income

<https://www.toppr.com/guides/fundamentals-of-economics-and-management/national-income/concept-of-national-income/>

<https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO BUSINESS ECONOMICS			
1.1	Definition of Business Economics	<ul style="list-style-type: none">• Define Business Economics	K1
1.2	The Economic system	<ul style="list-style-type: none">• Recall the economic system	K1
1.3	Central Problems of an Economy	<ul style="list-style-type: none">• Find the central problems of an economy	K1

1.4	Central Problems and Price Mechanism	<ul style="list-style-type: none"> Explain the central problems and price mechanism 	K2
1.5	Resource allocation in Capitalist, Socialist and Mixed economy	<ul style="list-style-type: none"> Explain resource allocation in Capitalist, Socialist and Mixed economy 	K2
UNIT II DEMAND AND SUPPLY ANALYSIS			
2.0 & 2.1	Define demand and Law of demand	<ul style="list-style-type: none"> Define law of demand 	K1
2.2	Demand curve	<ul style="list-style-type: none"> Infer demand curve 	K2
2.3 & 2.4	Elasticity of demand, its measurement and types	<ul style="list-style-type: none"> Explain the measurement and types of elasticity of demand 	K2
2.5	The slope of a demand curve and the elasticity	<ul style="list-style-type: none"> Explain the slope of a demand curve and the elasticity 	K2
2.6	Factors governing price elasticity of demand	<ul style="list-style-type: none"> Relate the factors governing price elasticity of demand 	K2
2.7	Law of supply and supply schedule	<ul style="list-style-type: none"> Define the Law of supply Explain the supply schedule 	K1 K2
2.8	Supply curve	<ul style="list-style-type: none"> Measure using supply curve 	K5
2.9	Determinants of supply	<ul style="list-style-type: none"> Identify the determinants of supply 	K2
2.10	Measurement of Elasticity of Supply	<ul style="list-style-type: none"> Analyse the measurement of elasticity of supply 	K4

UNIT III			
INDIFFERENCE CURVE ANALYSIS			
3.0	The Indifference curve analysis of demand	<ul style="list-style-type: none"> Examine the Indifference curve analysis of demand 	K4
3.1	Indifference schedule	<ul style="list-style-type: none"> Differentiate the indifference schedule 	K4
3.2	The Principle of Diminishing Marginal Rate of Substitution	<ul style="list-style-type: none"> Discuss the Principle of Diminishing Marginal Rate of Substitution 	K2
3.3	Properties of Indifference curve	<ul style="list-style-type: none"> Utilize the properties of indifference curve 	K3
3.4	Consumer's equilibrium in indifference analysis	<ul style="list-style-type: none"> Explain the consumer's equilibrium in indifference analysis 	K5
UNIT IV			
COST ANALYSIS			
4.0 & 4.1	Cost analysis, cost concepts and classifications	<ul style="list-style-type: none"> Explain the concept of cost and its classification 	K2
4.2	Cost of production in the short period and long period	<ul style="list-style-type: none"> Elaborate cost of production in the short period and long period 	K6
4.3	Market in economic analysis	<ul style="list-style-type: none"> Determine the role of markets in the economic analysis 	K5
4.4	Classification 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	<ul style="list-style-type: none"> Classify the various markets of an economy 	K4

	4.4.7 Monopsony		
UNIT V NATIONAL INCOME AND TRADE CYCLE			
5.0& 5.1	Meaning of trade cycle, Phases or stages of trade cycle	<ul style="list-style-type: none"> Explain the phases or stages of trade cycle 	K5
5.2	National income, 5.2.1 GDP 5.2.2 GNP 5.2.3 Wholesale Price Index 5.2.4 Inflation	<ul style="list-style-type: none"> Discuss the concepts of National income, GDP, GNP, Wholesale Price Index and Inflation 	K6
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"> Estimate national income 	K6
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"> Evaluate National Income as aggregate value of final products 	K5
5.5	Real and money national income	<ul style="list-style-type: none"> Determine Real and money national income 	K5

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

Name of the Course Co-ordinator: MRS. THEEBA JENIFAR

SEMESTER - II	CORE: II – FINANCIAL ACCOUNTING - II	CODE: U20SF202
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Calculate the amount of profit or loss earned through consignment.	K4	I
2	Formulate the techniques to record the transactions related to joint venture, under various methods.	K6	II
3	Examine the concept of Royalty	K4	III
4	Estimate the skills to enter the hire purchase transactions and to find out the profit earned under different methods	K5	IV
5	Discuss the amount spent as joint expenses and learn to apportion it to various departments.	K6	V
6	Test the business results of various departments under various methods.	K6	V

UNIT I – CONSIGNMENT

20 Hrs

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

UNIT II - JOINT VENTURE

15 Hrs

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

UNIT III - ROYALTY AND INSURANCE CLAIMS

15 Hrs

- 3.1 Concept of Royalty
- 3.2 Treatment for Lease
 - 3.2.1 Recording in the books of lessor
 - 3.2.2 Recording in the books lessee.
- 3.3 Treatment for Sublease
 - 3.3.1 Recording in the books of lessor
 - 3.3.2 Recording in the books lessee.

- 3.3.3 Recording in the books Sub lessee
- 3.4 Computation of Claim to be lodged Including Average Clause
 - 3.4.1 For Loss of Stock Policy
 - 3.4.2 For Loss of Profits Policy

UNIT IV - HIRE PURCHASE

20 Hrs

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

UNIT V - BRANCH AND DEPARTMENTAL ACCOUNTS

20 Hrs

- 5.1 Types of Branch Account
 - 5.1.1 Dependent branch
 - 5.1.1.1 Debtors Method
 - 5.1.1.2 Stock and Debtors Method
 - 5.1.1.3 Final accounts Method
 - 5.1.1.4 wholesale branch Method
 - 5.1.2 Independent branch.
 - 5.1.2.1 Separate Final Accounts Methods
- 5.2 Departmental Accounts
 - 5.2.1 Treatment and Apportionment of Joint expenses
 - 5.2.2 Treatment of Inter departmental transfers
 - 5.2.3 Preparation of Departmental Trading and Profit and Loss Account
 - 5.2.4 General Profit and Loss Account

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Preparation of Account Current	https://www.toppr.com/guides/principles-and-practice-of-accounting/account-current/methods-of-preparing-account-current/
2.	Product Method	https://corporatefinanceinstitute.com/resources/knowledge/economics/national-income-accounting/#:~:text=Product%20method,fishing%2C%20agriculture%2C%20and%20transport.
3.	Red-ink Interest	http://www.mastermindsindia.com/Account%20Current.pdf
4.	Interest Table Method	https://www.yourarticlelibrary.com/accounting/interest-table-method-for-computing-periods/50718

TEXT

T.S.Reddy and A.Murthy-Financial Accounting –Margam publications, Chennai

UNIT II		JOINT VENTURE	
2.1	Concept of joint venture	<ul style="list-style-type: none"> • Explain joint venture • Describe the parties involved in joint venture 	K2
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> • Differentiate between Consignment and joint venture 	K4
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> • Discuss the various methods used to record the joint venture transactions 	K2
2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> • Calculate the amount of profit or loss earned, under separate set of books used. 	K4
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> • Prepare the amount of profit or loss earned, when transactions are recorded by only one co-venturer. 	K5
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> • Assess the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers. 	K6
UNIT III		ROYALTY AND INSURANCE CLAIMS	
3.1	Concept of Royalty	<ul style="list-style-type: none"> • Recall the meaning of royalty. • Explain the concept of royalty. • Solve the problems. 	K2
3.2	Treatment for Lease 3.2.1 Recording in the books of lessor 3.2.2 Recording in the books lessee	<ul style="list-style-type: none"> • Outline the meaning of treatment for lease. • Solve the problems of treatment for lease. • Solve the problems of Recording in the books of lessor . 	K4

3.3	Treatment for Sublease	<ul style="list-style-type: none"> • Explain the treatment for sublease. • Solve the problems of treatment for sub lease. 	K2
	3.3.1.Recording in the books of lessor	<ul style="list-style-type: none"> • Solve the problems of Recording in the books of lessor 	K3
	3.3.2.Recording in the books lessee	<ul style="list-style-type: none"> • Solve the problems of Recording in the books of lessee. 	
	3.3.3.Recording in the books Sub lessee	<ul style="list-style-type: none"> • Solve the problems of Recording in the books Sub-lessee 	
3.4	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> • Recall the meaning of insurance. • Explain the objectives of insurance claims. • Apply the procedures to calculate insurance claims. 	K3
3.4.1	For Loss of Stock Policy	<ul style="list-style-type: none"> • Analyse the concept of Loss of Stock Policy. • Solve the problems of Loss of Stock Policy. 	K4
3.4.2	For Loss of Profits Policy	<ul style="list-style-type: none"> • Recall Loss of Profits Policy. • Solve the problems of Loss of Profits Policy 	K1
UNIT IV HIRE PURCHASE			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> • Recognize the features of hire purchase system • Calculate the amount interest under different methods 	K4
4.2	Methods of Recording	<ul style="list-style-type: none"> • Analyse the various methods followed in hire purchase system 	K4
4.2.1	Full cash price Method	<ul style="list-style-type: none"> • Record the hire purchase transactions under full cash price method 	K1

4.2.2	Actual price Method	<ul style="list-style-type: none"> Illustrate the hire purchase transactions under actual cash price method 	K2
4.2.3	Interest suspense Method	<ul style="list-style-type: none"> Prepare the accounts under interest suspense method 	K5
4.2.4	Debtors Method	<ul style="list-style-type: none"> Record the hire purchase transactions under debtors method 	K1
4.2.5	Stock & Debtors Method	<ul style="list-style-type: none"> Prepare the accounts under stock and debtors method 	K5
UNIT V BRANCH AND DEPARTMENTAL ACCOUNTS			
5.1	Types of Branch Accounts	<ul style="list-style-type: none"> State the various methods used in branch accounts 	K1
5.1.1	Dependent branch	<ul style="list-style-type: none"> Describe the conceptual frame work of dependent branch 	K2
5.1.1.1	Debtors Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned by branch, under debtors method. 	K4
5.1.1.2	Stock and Debtors Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss by branch, through stock and debtors method. 	K4
5.1.1.3	Final accounts Method	<ul style="list-style-type: none"> Assess the amount of profit or loss, under final accounts method. 	K6
5.1.1.4	Wholesale branch Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned, under wholesale branch method. 	K4
5.1.2	Independent branch.	<ul style="list-style-type: none"> Explain the conceptual frame work of independent branch 	K2
5.1.2.1	Separate Final Accounts Methods	<ul style="list-style-type: none"> Calculate the amount of profit or loss, under separate final accounts method. 	K4
5.2.1	Treatment and Apportionment of Joint expenses	<ul style="list-style-type: none"> Quantify the amount of joint expenses to relevant departments 	K4
5.2.2	Treatment of Inter departmental transfers	<ul style="list-style-type: none"> Calculate the result of departments 	K4
5.2.3	Preparation of Departmental Trading and Profit and Loss Account	<ul style="list-style-type: none"> Assess the result under departmental trading and profit and loss account 	K6
5.2.4	General Profit and Loss Account	<ul style="list-style-type: none"> Calculate the amount of profit or loss under general profit and loss account 	K4

MAPPING SCHEME FOR THE POs, PSOs AND COs**L-Low****M-Moderate****H- High**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	-	H	-	H	H	-	-	H	H	H	M	H
CO2	H	H	H	M	-	-	H	-	-	H	M	H	H
CO3	-	H	-	H	M	-	-	M	-	H	H	M	L
CO4	-	-	H	-	-	H	M	H	H	H	M	M	H
CO5	H	-	-	-	H	-	H	-	M	-	H	M	H
CO6	M	H	M	-	-	M	-	H	-	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**

Name of the Course Co-ordinator: MRS. THEEBA JENIFAR

SEMESTER –II	ALLIED: III - FINANCIAL ANALYTICS AND CONTROL	CODE: U20SF2Y3
CREDITS: 4		HOURS PER WEEK:5

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1	Adapt the concepts of Technology and Analytics	K6	I
2	Discuss the various Cost Measurement Concepts	K6	II
3	Construct a Supply Chain Management system	K6	III
4	Devise a Business Process Improvement method	K6	IV
5	Prepare a Proper Internal Control system	K6	V
6	Develop system control and Security Measures	K6	V

UNIT I - TECHNOLOGY AND ANALYTICS

15Hrs

- 1.1 Accounting information systems
- 1.2 Enterprise resource planning systems
- 1.3 Enterprise performance management systems
- 1.4 Data governance
- 1.5 Technology-enabled finance transformation
- 1.6 Data analytics
- 1.7 Business intelligence
- 1.8 Data mining
- 1.9 Analytic tools
- 1.10 Data visualization

UNIT II - COST MEASUREMENT CONCEPTS

15Hrs

- 2.1 Cost behaviour and cost objects
- 2.2 Actual and normal costs
- 2.3 Standard costs
- 2.4 Absorption (full) costing
- 2.5 Variable (direct) costing
- 2.6 Joint and by-product costing
- 2.7 Job order costing
- 2.8 Process costing
- 2.9 Activity-based costing
- 2.10 Life-cycle costing
- 2.11 Fixed and variable overhead expenses

- 2.12 Plant-wide versus departmental overhead
- 2.13 Determination of allocation base
- 2.14 Allocation of service department costs

UNIT III- SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT **15Hrs**

- 3.1 Lean manufacturing
- 3.2 Enterprise resource planning (ERP)
- 3.3 Theory of constraints and throughput costing
- 3.4 Capacity management and analysis
- 3.5 Value chain analysis
- 3.6 Value-added concepts
- 3.7 Process analysis
- 3.8 Activity-based management
- 3.9 Continuous improvement concepts
- 3.10 Best practice analysis
- 3.11 Cost of quality analysis
- 3.12 Efficient accounting processes

UNIT IV- INTERNAL CONTROLS **12Hrs**

- 4.1 Internal control structure and management philosophy
- 4.2 Internal control policies for safeguarding and assurance
- 4.3 Internal control risk
- 4.4 Corporate governance
- 4.5 External audit requirements

UNIT V- SYSTEMS CONTROL AND SECURITY MEASURES **18Hrs**

- 5.1 General accounting system controls
- 5.2 Application and transaction controls
- 5.3 Network controls backup controls
- 5.4 Business continuity planning

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web links
1.	Management Control Alternatives	https://www.worldsupporter.org/en/chapter/41457-summary-management-control-systems-performance-measurement-evaluation-and-incentives
2.	Control Tightness and Cost, Incentive System	https://www.worldsupporter.org/en/chapter/41457-summary-management-control-systems-performance-measurement-evaluation-and-incentives

3.	Performance Measurement – Traditional Ratio	https://www.grin.com/document/313246
4.	Dupont Model, Balanced Scorecard	https://www.slideshare.net/AdrJasonCates/nato-north-atlantic-treaty

TEXTS

1. Jain S.P & Narang K. L., (2012). Cost Accounting, Kalyani Publications: New Delhi.
2. A. Murthy and S. Gurusamy, Management Accounting, Tata McGraw Hill.
3. Wiley CMA Excel Learning System Exam Review: Part 1, Financial Planning, Performance & Analytics.

REFERENCES

1. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
2. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.

WEB LINKS

1. https://books.google.co.in/books/about/Management_Accounting_Text_Problems_and.html?id=3E23AwAAQBAJ&redir_esc=y
2. <https://www.bookdepository.com/Cost-Management-Strategic-Emphasis-Edward-Blocher/9781259253096>

Theory 60%, Problems 40%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I TECHNOLOGY AND ANALYTICS			
1.1	Accounting information system	<ul style="list-style-type: none"> Define Accounting information system 	K1

1.2	Enterprise resource planning system	<ul style="list-style-type: none"> • Explain ERP 	K2
1.3	Enterprise performance management system	<ul style="list-style-type: none"> • Relate and recognize ERP management system 	K1
1.4	Data Governance	<ul style="list-style-type: none"> • Illustrate the Data governance system 	K3
1.5	Technology-enabled finance transformation	<ul style="list-style-type: none"> • Apply the technology enabled transformation 	K3
1.6	Data analytics	<ul style="list-style-type: none"> • Define Data analytics 	K1
1.7	Business Intelligence	<ul style="list-style-type: none"> • Explain Business intelligence 	K5
1.8	Data Mining	<ul style="list-style-type: none"> • State what is data mining 	K1
1.9	Analytic tool	<ul style="list-style-type: none"> • Adapt an analytical tool 	K6
1.10	Data visualization	<ul style="list-style-type: none"> • Examine data visualization 	K4
UNIT II COST MEASUREMENT CONCEPTS			
2.1	Cost Behaviour	<ul style="list-style-type: none"> • Define Cost Behaviour 	K1
2.2	Actual and Normal Cost	<ul style="list-style-type: none"> • Analyze Actual and normal cost 	K4
2.3	Standard Cost	<ul style="list-style-type: none"> • Classify the standard costs 	K2
2.4	Absorption (full) costing	<ul style="list-style-type: none"> • Evaluate absorption costing 	K5
2.5	Variable (direct) costing	<ul style="list-style-type: none"> • Analyze the Variable costs 	K4
2.6	Joint and by-product costing	<ul style="list-style-type: none"> • Evaluate by-product costing 	K5
2.7	Job order costing	<ul style="list-style-type: none"> • Apply Job order costing 	K3
2.8	Process costing	<ul style="list-style-type: none"> • Analyze using process costing 	K4
2.9	Activity-Based Costing	<ul style="list-style-type: none"> • Adapt ABC costing method 	K6

2.10	Life-cycle costing	<ul style="list-style-type: none"> Apply life cycle costing 	K3
2.11	Fixed and variable overhead expenses	<ul style="list-style-type: none"> Differentiate fixed and variable expenses 	K4
2.12	Plant-wide versus departmental overhead	<ul style="list-style-type: none"> Compare plant and departmental overheads 	K2
2.13	Determination of allocation base	<ul style="list-style-type: none"> Determine allocation of base 	K5
2.14	Allocation of service department costs	<ul style="list-style-type: none"> Choose the service costs 	K6
UNIT III SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT			
3.1	Lean manufacturing	<ul style="list-style-type: none"> Discuss lean manufacturing 	K2
3.2	Enterprise resource planning (ERP)	<ul style="list-style-type: none"> Assess the ERP operations 	K5
3.3	Theory of constraints and throughput costing	<ul style="list-style-type: none"> Make use of theory of constraints 	K3
3.4	Capacity management and analysis	<ul style="list-style-type: none"> Identify and compare the Capacity management process 	K4
3.5	Value chain analysis	<ul style="list-style-type: none"> Evaluate the Value chain process 	K5
3.6	Value-added concepts	<ul style="list-style-type: none"> Explain the value-added concepts 	K5
3.7	Project analysis	<ul style="list-style-type: none"> Evaluate the project 	K5
3.8	Activity Based Management	<ul style="list-style-type: none"> Assess the ABC management 	K5
3.9	Continuous improvement concepts	<ul style="list-style-type: none"> Explain the continuous improvement 	K5
3.10	Best Practice analysis	<ul style="list-style-type: none"> Discuss the Best practice analysis 	K6
3.11	Cost of quality analysis	<ul style="list-style-type: none"> Estimate Cost of quality 	K6
3.12	Efficient accounting process	<ul style="list-style-type: none"> Formulate Efficient accounting process 	K6
UNIT IV INTERNAL CONTROL			

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Course-end survey

Name of the Course Co-ordinator: MR. SOLAIYAPPAN KABALI

SEMESTER - II	ALLIED: IV – BUSINESS STATISTICS	CODE: U20SF2Y4
CREDITS: 4		HOURS PER WEEK: 5

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
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.	K6	V
6	Diagnose the variations in a data set using Time series.	K4	V

UNIT I - INTRODUCTION TO THE STUDY OF STATISTICS

10 Hrs

- 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 Hrs

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

- 2.2 Positional averages
 - 2.2.1 Median
 - 2.2.2 Quartiles
 - 2.2.3 Deciles
 - 2.2.4 Percentiles
- 2.3 Mode

UNIT III - MEASURES OF DISPERSION

15 Hrs

- 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

15 Hrs

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

UNIT V - ANALYSIS OF TIME SERIES AND INDEX NUMBERS

20 Hrs

- 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

UNIT – VI 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
4.	Application of time series analysis	https://medium.com/@statswork/application-of-time-series-analysis-in-financial-economics-c1a7e1b69d04

TEXT

PA.Navanitham, Business Statistics, Jai publishers, 2017, Trichy.

REFERENCES

1. R.S.N.Pillai and Bagavathy, Statistics: Theory and Practice, Sultan Chand & Sons, 2010, New Delhi
2. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.

WEB LINKS

1. <https://www.pdfdrive.com/an-introduction-to-business-statistics-e10884238.html>
2. <https://www.pdfdrive.com/business-statistics-e23260267.html>

Theory – 20%, Problems – 80%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO THE STUDY OF STATISTICS			
1.1	Meaning, definition, functions, merits	<ul style="list-style-type: none"> • Define Statistics • Explain the functions of statistics 	K2

	and demerits of statistics	<ul style="list-style-type: none"> Describe the merits and demerits of Statistics 	
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. 	K1 K1 K1 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 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 K2
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. 	K1 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. 	K1 K1 K2 K3
2.2	Positional averages 2.2.1. Median 2.2.2. Quartiles 2.2.3. Deciles	<ul style="list-style-type: none"> Define the term Median, Quartiles, Deciles and Percentiles. Apply the Formulae for calculating Median, Quartiles, Deciles and Percentiles. 	K1 K3

	2.2.4. Percentiles		
2.3	Mode	<ul style="list-style-type: none"> Recall the meaning of Mode. Calculate Mode of different series of data. 	K1 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. 	K1 K2 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. 	K1 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. 	K1 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. 	K1 K1 K4
3.5	Co-efficient of Variation	<ul style="list-style-type: none"> Calculate Co-efficient of Variation. 	K4
3.6	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> Analyse the suitable measure of dispersion 	K4
3.7	Lorenz Curve	<ul style="list-style-type: none"> Define Lorenz Curve. Explain the steps for drawing Lorenz curve 	K1 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	<ul style="list-style-type: none"> Define Correlation. Calculate Karl Pearson's co-efficient of Correlation. Calculate Spearman's Rank Correlation. 	K1 K4

	4.1.4. Concurrent Deviation	<ul style="list-style-type: none"> Calculate Co-efficient of Correlation using Concurrent Deviation method. 	
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. 	K1 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. 	K1 K1 K2 K4
5.2	Index Numbers 5.2.1 Definition 5.2.2. Simple Index number	<ul style="list-style-type: none"> Define Index Numbers. Calculate Simple Index number and Weighted Index 	K1

SEMESTER: III	CORE III	COURSE CODE: U20SF303
CREDITS: 4	FINANCIAL ACCOUNTING - III	HOURS PER WEEK: 5

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

S. No	Course Outcomes	Level	Unit
1	Examine the basic concepts of Partnership Accounts	K4	I
2	Calculate the valuation of goodwill	K4	I
3	Relate the matters to be dealt with at the time of Admission of a new partner.	K4	II
4	Analyze Retirement of partnership firm.	K4	III
5	List the procedure followed for Dissolution and Insolvency of partners	K4	IV
6	Analyze the procedures followed by Amalgamation	K4	V

UNIT I PARTNERSHIP ACCOUNTS

15 Hrs

- 1.1 Meaning and Definition
- 1.2 Essential characteristics of Partnership and Partnership Deed
- 1.3 Preparation of Capital Accounts, Accounting treatment
- 1.4 Distribution of profit and Interest on Partners loans
- 1.5 Interest on Capital and Drawings
- 1.6 Salary and Commission of Partners
- 1.7 P & L Appropriation Account and Capital accounts of partners
- 1.8 Fixed and fluctuating capital Methods
- 1.9 Past Adjustment and guarantee
- 1.10 Methods of Calculating of Goodwill.
 - 1.10.1 Average Profit Method
 - 1.10.2 Super Profit Method
 - 1.10.3 Capitalization Method

UNIT II ADMISSION OF PARTNERS

15Hrs

- 2.1 Calculation of Profit sharing ratio
- 2.2 Treatment of Goodwill
- 2.3 Revaluation of assets and Liabilities
- 2.4 Adjustments in Partners capital accounts and revaluation
- 2.5 Accumulated profits and losses, Capital accounts and Balance sheet

UNIT III RETIREMENT OF PARTNERS

15 Hrs

- 3.1 Calculation of Profit gaining ratio
- 3.2 Treatment of Goodwill
- 3.3 Revaluation of assets and Liabilities

- 3.4 Accumulated reserves and profits
- 3.5 Adjustments regarding partner's capital account
- 3.6 Calculation of profit up to the date of death of partner
- 3.7 Preparation of Capital accounts and balance sheet

UNIT IV DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS 15

Hrs

- 4.1 Dissolution of partnership firms
- 4.2 Realization of asset and making payment of liabilities
- 4.3 Treatment of Unrecorded Assets and liabilities
- 4.4 Preparation of realization accounts
- 4.5 Partners Capital and bank accounts
- 4.6 Insolvency of partners
 - 4.6.1 Insolvency of only one partner, Garner vs Murray
 - 4.6.2 Insolvency of all partners
- 4.7 Sale of a firm to a company
- 4.8 Gradual realization of assets or Piecemeal Distribution
 - 4.8.1 Maximum Loss Method
 - 4.8.2 Surplus Capital Method

UNIT V AMALGAMATION OF FIRMS

15 Hrs

- 5.1 Meaning and definition
- 5.2 Difference between Amalgamation vs Absorption
- 5.3 Computation of purchase consideration
- 5.4 Conversion of sale of a partnership firm into a company

UNIT – VI TOPICS FOR SELF STUDY

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

TEXT

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I PARTNERSHIP ACCOUNTS			
1.1	Meaning and Definition	• Explain partnership.	K2
		• Define Partnership	K1
1.2	Essential characteristics of Partnership and Partnership Deed	<ul style="list-style-type: none"> • List out the characteristics of partnership. • State the contents of partnership deed.. 	K1
1.3	Preparation of Capital Accounts, Accounting treatment	• Illustrate methods of Fixed and fluctuating capitals.	K2

1.4	Distribution of profit and Interest on Partners loans	<ul style="list-style-type: none"> Understand how the Interest on partners loan is treated 	K2
1.5	Interest on Capital and Drawings	<ul style="list-style-type: none"> Illustrate how to calculate the interest on capital How to calculate the interest on drawings. 	K2
1.6	Salary and Commission of Partners	<ul style="list-style-type: none"> Recall the journal entry for the Partners salary account. 	K2
1.7	P & L Appropriation Account and Capital accounts of partners	<ul style="list-style-type: none"> Prepare a specimen 'profit and loss Appropriation Account' 	K1
1.8	Fixed and fluctuating capital Methods	<ul style="list-style-type: none"> Illustrate methods of Fixed and fluctuating capitals. 	K2
1.9	Past Adjustment and guarantee	<ul style="list-style-type: none"> Expound past adjustment Illustrate the treatment of guarantee. 	K2

2.2	Treatment of Goodwill	<ul style="list-style-type: none"> Recall the meaning of Goodwill Apply the methods of valuation of Goodwill. Solve the problems of retirement 	K1 K3 K4
2.3	Revaluation of assets and Liabilities	<ul style="list-style-type: none"> Explain Revaluation of Assets and Liabilities and Methods of revaluation 	K4
2.4	Adjustments in Partners capital accounts and revaluation	<ul style="list-style-type: none"> Solve the problems in Revaluation of Assets and Liabilities 	K4
2.5	Accumulated profits and losses, Capital accounts and Balance sheet	<ul style="list-style-type: none"> Understand how to deal with Accumulated P&L Solve the problems of admission of partners. 	K4
UNIT III RETIREMENT OF PARTNERS			
3.1	Calculation of Profit gaining ratio	<ul style="list-style-type: none"> Solve the problems of Profit sharing ratio 	K2

3.2	Treatment of Goodwill	<ul style="list-style-type: none"> • Recall the meaning goodwill • Illustrate the treatment of goodwill. • Calculate the problems. 	<p>K2</p> <p>K2</p> <p>K4</p>
3.3	Revaluation of assets and Liabilities	<ul style="list-style-type: none"> • Solve the problems in Revaluation of Assets and Liabilities 	K4
3.4	Accumulated reserves and profits	<ul style="list-style-type: none"> • Understand how to deal with Accumulated P&L • Solve the problems of Retirement of partners. 	<p>K2</p> <p>K4</p>
3.5	Adjustments regarding partner's capital account	<ul style="list-style-type: none"> • Elucidate piece meal distribution. • Solve the problems of piece meal distribution. • Calculate the problems of maximum loss method. • Solve the problems of surplus capital method. 	K4
3.6	Calculation of profit up to the date of death of partner	<ul style="list-style-type: none"> • Calculation of profit of death of partner 	K2

3.7	Preparation of Capital accounts and balance sheet	<ul style="list-style-type: none"> • Prepare capital accounts • Solve the problems of retirement of partners. 	K4
UNIT IV DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS			
4.1	Dissolution of partnership firms	<ul style="list-style-type: none"> • Recall the meaning of Dissolution • Solve the problems. 	K2
4.2	Realization of asset and making payment of liabilities	<ul style="list-style-type: none"> • Solve the problems of Realization Assets and Liabilities 	K4
4.3	Treatment of Unrecorded Assets and liabilities	<ul style="list-style-type: none"> • List out the journal entries of Unrecorded Assets and Liabilities • Solve the problems 	K1 K4
4.4	Preparation of realization accounts	<ul style="list-style-type: none"> • Solve the problems related to realization accounts 	K2
4.5	Partners Capital and bank accounts	<ul style="list-style-type: none"> • Prepare capital accounts 	K2

4.6	<p>Insolvency of partners</p> <p>4.6.1 Insolvency of only one partner, Garner vs Murray</p> <p>4.6.2 Insolvency of all partners</p>	<ul style="list-style-type: none"> • Define Insolvency of partner • Solve the problems of insolvency of partners • Tell about insolvency of only one partner. • Solve the problems of insolvency of only one partner. • Outline the concept of Insolvency of all partners. • Solve the problems of insolvency of partners. 	K4
4.7	Sale of a firm to a company	<ul style="list-style-type: none"> • Define sale of firm to a company. • State the objectives of selling a firm. • Solve problems of sale of firm. 	<p>K1</p> <p>K2</p> <p>K3</p>

4.8	<p>Gradual realization of assets or Piecemeal Distribution</p> <p>4.8.1 Maximum Loss Method</p> <p>4.8.2 Surplus Capital Method</p>	<ul style="list-style-type: none"> • Explain piece meal distribution. • Solve the problems of piece meal distribution. • Calculate the problems of maximum loss method. • Solve the problems of surplus capital method. 	K4
UNIT V AMALGAMATION OF FIRMS			
5.1	Meaning and definition	<ul style="list-style-type: none"> • Recall the meaning of Amalgamation • Define Amalgamation. 	K1
5.2	Difference between Amalgamation vs Absorption	<ul style="list-style-type: none"> • Distinguish between Amalgamation and Absorption. 	K4
5.3	Computation of purchase consideration	<ul style="list-style-type: none"> • Recall the meaning of purchase consideration. • Methods of purchase consideration 	K3
5.4	Conversion of sale of a partnership firm into a company	<ul style="list-style-type: none"> • Solve the problems 	K2

MAPPING SCHEME FOR POs, PSOs and COs

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

Name of the Course Co-ordinator: MRS. THEEBA JENIFAR

SEMESTER –III	CORE: IV -QUANTITATIVE TECHNIQUES	CODE: U20SF304
CREDITS: 4		HOURS PER WEEK: 5

COURSE OUTCOMES

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

S. No.	Course Outcomes	Level	Unit
1	Investigate the Linear Programming problem to find the optimal solution.	K5	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	Estimate 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	Relate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K4	IV
6	Prepare the optimistic time for completion of a project using project management techniques.	K6	V

UNIT I - INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM 15 Hrs

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

UNIT II - TRANSPORTATION AND ASSIGNMENT PROBLEM 15 Hrs

- 2.1 Transportation problem – methods
 - 2.1.1 North West corner method
 - 2.1.2 Least cost method
 - 2.1.3 Vogel's approximation method
 - 2.1.4 Moving towards optimality - Stepping stone & MODI methods
- 2.2 Assignment problem

UNIT III - GAME THEORY AND SIMULATION 15 Hrs

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

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

UNIT IV- REPLACEMENT PROBLEM

15 Hrs

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

UNIT V - DECISION ANALYSIS AND NETWORK ANALYSIS

15 Hrs

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

UNIT – VI TOPICS FOR SELF STUDY

S. No	Topics	Web Links
1	Dynamic programming	http://www.nptelvideos.in/2012/12/advanced-operations-research.html https://opensource.com/resources/virtualization - ~:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously
2	Queuing Models	https://hithaldia.in/faculty/sas_faculty/Dr_M_B_Bera/Lecture%20note_5_CE605A&CHE705B.pdf
3	Integer Programming- types and applications	http://web.hku.hk/~schu/IntegerProgramming.pdf
4	Goal Programming- types and applications	https://www.slideshare.net/hakeemrehman/goal-programming-68158871

TEXTS

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

4. N.D. Vohra, "Quantitative techniques in management", Tata McGraw Hill Publications, 4th Edition, 2012.
5. Hamdy A. Taha, Operations Research, 2017, 10th edition, Pearson New International Edition.

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM			
1.1	Operations research – Origin and development	<ul style="list-style-type: none"> • Describe the origin of Linear Programming Problem. 	K2
1.2	Role in decision making	<ul style="list-style-type: none"> • Summarize the role of LPP in decision making. 	K2
1.3	Phases and approaches to OR	<ul style="list-style-type: none"> • Recognize the phases of Operations Research. • Compare the different approaches of operations research. 	K4
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none"> • Explain the Applications and limitations of LPP. 	K2
1.5	Formulation of LPP	<ul style="list-style-type: none"> • Formulate the LPP using the resources and constraints. 	K5
1.6	Optimal Solution to LPP	<ul style="list-style-type: none"> • Estimate the optimal solution to LPP. 	K5
UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEM			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> • Classify the different methods of transportation problem. • Analyze the various methods of finding basic feasible solution. 	K5

		<ul style="list-style-type: none"> Solve the transportation problem and estimate its optimality. 	
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. Compile the various types of strategies followed in a game. 	K5
3.2	Dominance property	<ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. 	K3
3.3	Graphical method	<ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. 	K3
3.4	Simulation	<ul style="list-style-type: none"> Describe the applications of simulation. Apply the simulation technique in solving real world problems. 	K3
UNIT IV REPLACEMENT PROBLEM			
4.1	Replacement decisions	<ul style="list-style-type: none"> Identify the types of replacement decisions. 	K2
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> Calculate the appropriate time period for replacement of an individual machinery before it becomes obsolete. 	K4
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail. 	K3
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> Analyse the applications of replacement theory in finance and accounting. 	K4
UNIT V DECISION ANALYSIS AND NETWORK ANALYSIS			

5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> • Explain the role of decision analysis in effective decision making. • Analyse the decisions under conditions of certainty and uncertainty. 	K4
5.2	Decision tree analysis	<ul style="list-style-type: none"> • Apply the decision tree technique to estimate the expected monetary value from the different courses of action. 	K3
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> • Explain the role of network analysis in project management and control. • Estimate the longest sequence of operations using the CPM method discuss the techniques in network analysis. • Estimate the optimistic time in completing a project using PERT. 	K6

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Name of the Course Co-ordinator: DR. J. LYDIA

SEMESTER –III	ALLIED:V- FINANCIAL REPORTING	CODE: U20SF3Y5
CREDITS: 3		HOURS PER WEEK: 4

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1	Explain the concepts in Financial Statements	K5	I
2	Discuss the various Asset Valuation methods	K6	II
3	Assess a system to value the liabilities	K5	III
4	Devise a Process in Equity Transaction	K6	IV
5	Build the Revenue concepts	K6	V
6	Discuss US GAAP and IFRS	K6	V

UNIT I - FINANCIAL STATEMENTS

12 Hrs

- 1.1 Income Statement
- 1.2 Statement of comprehensive income
- 1.3 Balance sheet
- 1.4 Statement of changes in equity
- 1.5 Statement of cash flows
- 1.6 Notes to the financial statements
- 1.7 Integrated reporting

UNIT II- ASSET VALUATION

16 Hrs

- 2.1 Fair value standards and measurements
- 2.2 Accounts receivable
- 2.3 Inventory
- 2.4 Investment in marketable securities

- 2.5 Property, plant & equipment
- 2.6 Depreciation Methods
- 2.7 Impairment
- 2.8 Intangible assets
- 2.9 Deferred tax assets
- 2.10 Leasehold assets

UNIT III - VALUATION OF LIABILITIES

14 Hrs

- 3.1 Current liabilities
- 3.2 Contingencies
- 3.3 Long term liabilities and bonds payable
- 3.4 Warranties
- 3.5 Off-balance sheet financing
- 3.6 Deferred tax liabilities
- 3.7 Lease liabilities

UNIT IV - EQUITY TRANSACTIONS

10Hrs

- 4.1 Paid-in capital
- 4.2 Retained earnings
- 4.3 Accumulated other comprehensive income
- 4.4 Stock dividends and stock splits
- 4.5 Stock options

UNIT V- REVENUE RECOGNITION

8 Hrs

- 5.1 Revenue recognition principles
- 5.2 Percentage-of-completion versus completed-contract method
- 5.3 Matching principle
- 5.4 Comprehensive income
- 5.5 Major differences between US GAAP and IFRS

UNIT – VI TOPICS FOR SELF STUDY

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

TEXTS

1. Hoyle, Joe B., Schaefer Thomas F., and Douppnik Timothy S., Advanced Accounting, 11th edition, McGraw Hill, New York, NY, 2013.
2. Financial Reporting and Analysis, 5th Edition by Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt, Pearson Publications
3. Wiley CMA Excel Learning System Exam Review: Part 1, Financial Planning, Performance & Analytics

REFERENCES

1. Kieso, Donald E., Weygant, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15th edition, Wiley & Sons, Hoboken, NJ, 2011.
2. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, South-Western Cengage Learning, Mason, OH, 2010.

WEB LINKS

1. <https://www.wiley.com/en-us/Intermediate+Accounting%2C+17th+Edition-p-9781119503682>
2. <https://books.pdfdownload.host/intermediate-accounting-11th-edition-nikolai-solution-manual.pdf>

Theory 80 % Problems 20 %

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Highest Level of Transaction
UNIT I FINANCIAL STATEMENTS			
1.1	Income Statement	<ul style="list-style-type: none">• Define Income statement	K1
1.2	Statement of comprehensive income	<ul style="list-style-type: none">• Explain Comprehensive income	K2
1.3	Balance sheet	<ul style="list-style-type: none">• Compare a Balance sheet	K4
1.4	Statement of changes in equity	<ul style="list-style-type: none">• Illustrate change in equity	

			K3
1.5	Statement of cash flows	<ul style="list-style-type: none"> Apply the cash flow statement 	K3
1.6	Notes to the financial statements	<ul style="list-style-type: none"> Define Financial statement 	K1
1.7	Integrated reporting	<ul style="list-style-type: none"> Explain Integrated reporting 	K5
UNIT II ASSET VALUATION			
2.1	Fair value standards and measurements	<ul style="list-style-type: none"> Define Fair value 	K1
2.2	Accounts receivable	<ul style="list-style-type: none"> Analyze Accounts receivable 	K4
2.3	Inventory	<ul style="list-style-type: none"> Classify the inventory types 	K2
2.4	Investment in marketable securities	<ul style="list-style-type: none"> Evaluate marketable securities 	K5
2.5	Property, plant & equipment	<ul style="list-style-type: none"> Analyze plant and equipment 	K4
2.6	Depreciation Methods	<ul style="list-style-type: none"> Evaluate the depreciation Methods 	K5
2.7	Impairment	<ul style="list-style-type: none"> Define Impairment 	K1
2.8	Intangible assets	<ul style="list-style-type: none"> Analyze using intangible assets 	K4
2.9	Deferred tax assets	<ul style="list-style-type: none"> Choose the deferred tax 	K6
2.10	Leasehold assets	<ul style="list-style-type: none"> Modify the lease for assets 	K6
UNIT III VALUATION OF LIABILITIES			
3.1	Current liabilities	<ul style="list-style-type: none"> Examine the Current liabilities 	K4
3.2	Contingencies	<ul style="list-style-type: none"> Assess the contingencies 	K5
3.3	Long term liabilities and bonds payable	<ul style="list-style-type: none"> Make use payable bonds 	K3
3.4	Warranties	<ul style="list-style-type: none"> Identify the warranties 	K4
3.5	Off-balance sheet financing	<ul style="list-style-type: none"> Evaluate the Off-balance sheet financing 	K5

3.6	Deferred tax liabilities	<ul style="list-style-type: none"> Explain the Deferred tax liabilities concepts 	K5
3.7	Lease liabilities	<ul style="list-style-type: none"> Evaluate the lease liabilities 	K5
UNIT IV EQUITY TRANSACTIONS			
4.1	Paid-in capital	<ul style="list-style-type: none"> Compare paid-in with paid up capital 	K4
4.2	Retained earnings	<ul style="list-style-type: none"> Identify the exact retained earnings 	K4
4.3	Accumulated other comprehensive income	<ul style="list-style-type: none"> Explain the concept of comprehensive income 	K2
4.4	Stock dividends and stock splits	<ul style="list-style-type: none"> Elaborate Stock dividends and stock splits 	K6
4.5	Stock options	<ul style="list-style-type: none"> Choose the stock options 	K6
UNIT V REVENUE RECOGNITION			
5.1	Revenue recognition principles	<ul style="list-style-type: none"> State the Revenue principle 	K1
5.2	Percentage-of-completion versus completed-contract method	<ul style="list-style-type: none"> Identify percentage of completion 	K3
5.3	Matching principle	<ul style="list-style-type: none"> Construct the matching principle 	K6
5.4	Comprehensive income	<ul style="list-style-type: none"> Predict the Comprehensive income 	K2
5.5	Major differences between US GAAP and IFRS	<ul style="list-style-type: none"> Differentiate US GAAP and IFRS 	K4

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low

M-Moderate

H- High

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

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

COURSE ASSESSMENT METHODS

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

Name of the Course Co-ordinator: MR. IKKESH PRAVEEN

SEMESTER: III	SBEC I	COURSE CODE: U20SFPS1
CREDITS: 2	INTRODUCTION TO COMPUTER-MS WORD	HOURS PER WEEK: 2

COURSE OUTCOMES

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

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

UNIT I- BEGINNING TO USE MICROSOFT WORD

6 Hrs

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting - Microsoft Word 2007
- 1.3 Opening a New Document
- 1.4 Saving a Document
- 1.5 Getting Help with MS Word
- 1.6 Basic Editing
 - 1.6.1 The Cursor
 - 1.6.2 Inserting Text - Deleting Text ~ Text Undo and Redo -Wrap Text
 - 1.6.3 Formatting - Selecting Text
 - 1.6.4 Applying a Font –Changing Font Size -Font Attributes - Font Colour - Clear Formatting
 - 1.6.5 Text Alignment Copying and Moving Texts and Objects - The Clipboard - Paste

UNIT II- EDITING FEATURES

6 Hrs

- 1.1 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 Hrs

- 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 Hrs

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

UNIT V - ADVANCED TOOLS

6 Hrs

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

UNIT – VI TOPICS FOR SELF STUDY

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

TEXT

Study material prepared by the Department

REFERENCES

- 1. FaitheWempen,Microsoft Word 2010 in Depth, Que Publishing, 2010, ISBN 9780789743114
- 2. Katherine Murray, Microsoft Word 2010 Inside Out, 1st Edition,2010, ISBN 9780735627291

WEBLINKS

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

<https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&m=1> **SPECIFIC LEARNING OUTCOMES (SLO)**
2.

Practical Examination Only

Unit / Section	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I BEGINNING TO USE MICROSOFT WORD			
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> Apply shortcuts of keyboard to perform tasks 	K3
1.2	Starting – Microsoft Word 2007	<ul style="list-style-type: none"> Select MS word from MS Office 	K1
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none"> Create a new document Find the information you need from Help 	K6
1.6-1.6.2	Basic Editing, The Cursor, Inserting Text, Deleting Text, Text Undo and Redo, Wrap Text	<ul style="list-style-type: none"> Select text using the mouse or using the keyboard Make use of the option 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"> Make use of options to Increase and decrease font size Apply font formatting and formatting tools, Clearing font formatting 	K3
16.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none"> Compare between the cutting and copying of Texts Apply Copying and pasting 	K3
UNIT II EDITING FEATURES			
2.1	Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary	<ul style="list-style-type: none"> Identify the spelling and Grammar Mistake and replace them with correct word in the document. 	K2
2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> Summarize the number of words in a sentence or in the whole document 	K2
2.3	Paragraph Formatting, Changing Paragraph	<ul style="list-style-type: none"> Summarize the paragraph formatting 	K2

	Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> • Demonstrate the paragraph spacing and to Indent paragraphs 	
2.4	Add Borders or Shading to a Paragraph, Apply Paragraphs Styles, Change Spacing Between Paragraphs and Lines	<ul style="list-style-type: none"> • Add bullets to existing paragraphs • Apply shading to paragraphs and apply borders to paragraphs 	K3
UNIT III CREATING TABLES			
3.1	Creating Tables	<ul style="list-style-type: none"> • Modify 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"> • Add data to a table • Insert and convert table into text. 	K3
3.2	Table Tools, Inserting Rows and Columns, Deleting Cells, Rows or Columns, Merging Cells and Splitting Cells, Adjusting Column Width, Position text Within a Cell,	<ul style="list-style-type: none"> • Revise columns and rows by adding and deleting columns and rows 	K6
3.3	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> • Summarize custom borders • Choose a table style • Modify borders 	K5
UNIT IV PAGE FORMATTING			
4	Page Formatting	<ul style="list-style-type: none"> • Outline Page Formatting 	K2
4.1	Apply a Page Border and Color	<ul style="list-style-type: none"> • Apply the page border and color • Change 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"> • Apply the page orientation , size of the page, size of the columns • Label the various page setup of the document 	K3
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"> • Select the insert text into Header and footers, insert page number. • Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture 	K6
UNIT V ADVANCED TOOLS			

5	Advanced Tools	<ul style="list-style-type: none"> Apply advanced tools in MS Word 	K3
5.1	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> Merge a document with different file formats. Compare between merge documents, References and Citations in MS word 	K2
5.2	Protect Document	<ul style="list-style-type: none"> Use the function to Protect documents in MS- Word 	K3
5.3	Mailing Lists, Creating a List for Mail Merge, Mail Merge	<ul style="list-style-type: none"> Understand the process of Mail merge Create a mail merge and execute the mail merge 	K6

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

Name of the Course Co-ordinator: DR. J. LYDIA

SEMESTER –III	NMEC: I - ORGANISATIONAL BEHAVIOUR	COURSE CODE: U20SF3E1
CREDITS: 2		HOURS PER WEEK: 2

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Define and relate organisational behaviour in global context	K 1	I
2	Illustrate and Interpret Personality and Motivational theories	K 2	II
3	Execute the various stages of group development	K 3	III
4	Discover the leadership qualities among individuals	K 4	IV
5	Compare the various organisational culture	K 5	V
6	Formulate the various interventions in organisational change	K 6	V

UNIT I BASICS OF ORGANISATIONAL BEHAVIOUR

5 Hrs

- 1.1 Definition
- 1.2 Nature
- 1.3 Scope
- 1.4 Importance
- 1.5 Application of organisational behaviour
- 1.6 Organizational behaviour in a global context

UNIT II INDIVIDUAL BEHAVIOUR AND MOTIVATION

10 Hrs

- 2.1 Biographical characteristics
- 2.2 Ability
- 2.3 Personality
- 2.4 Theories
- 2.5 Attitude
- 2.6 Sources of attitudes
- 2.7 Cognitive dissonance theory
- 2.8 Motivation
- 2.9 Maslow
- 2.10 Theory X, Y, Z

UNIT III GROUP BEHAVIOUR

5 Hrs

- 3.1 Group behaviour
- 3.2 Classification of groups
- 3.3 Stages of group development
- 3.4 Group decision making.

UNIT IV LEADERSHIP

5 Hrs

- 4.1 Leadership and power
- 4.2 Sources of power
- 4.3 Organizational politics

- 4.4 Conflict process
- 4.5 Managing inter group conflict.

UNIT V ORGANISATIONAL CULTURE

5 Hrs

- 5.1 Creating and sustaining culture
- 5.2 Forces of organizational change
- 5.3 Resistance
- 5.4 Implementation of change
- 5.5 Organizational development interventions.

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Organizational Citizenship Behaviour (OCB)	https://en.wikipedia.org/wiki/Organizational_citizenship_behavior
2	Organizational Behaviour Management	http://psychology.iresearchnet.com/industrialorganizational-psychology/organizationalbehavior/organizational-behavior-management/
3	Organisational Retaliatory Behaviour	http://everything.explained.today/Organizational_retaliatory_behavior/
4	Workplace Incivility	https://en.wikipedia.org/wiki/Workplace_incivility#:~:text=Workplace%20incivility%20has%20been%20defined,lack%20of%20regard%20for%20others.

TEXTS

1. Stephen P. Robbins, Organizational Behaviour, Prentice-Hall
2. Fundamentals Organisational Behaviour, India Edition – Slocum and Hell Riegel by Cengage learning.

REFERENCES

1. Culture and organisational Behaviour Jai B.P. Sinha (www.sagepublications.com)
2. Organizational Behaviour, Special Indian Edition – by Steven L Mcshane, Mary Ann Von Glinow and Radha R. Sharma, Tata Mcgraw hill co.

WEB LINKS

1. http://www.fu.uni-lj.si/fileadmin/usr-files/Mednarodna_pisarna/ORGANIZATIONAL-BEHAVIOR-2013.pdf.
2. https://drive.google.com/file/d/1R8-wtHk7_fP5Fz8uerHfsyDW4evzmRla/view.
3. https://bdpad.files.wordpress.com/2015/05/fred-luthans-organizational-behavior-_anevidence-based-approach-twelfth-edition-mcgraw-hill-irwin-2010.pdf.

3.2	Classification of groups	<ul style="list-style-type: none"> Classify groups 	K4
3.3	Stages of group development	<ul style="list-style-type: none"> Execute group development 	K3
3.4	Group decision making	<ul style="list-style-type: none"> Test Group decision making 	K 6
UNIT IV LEADERSHIP			
4.1	Leadership and power	<ul style="list-style-type: none"> Compare Leadership and power 	K2
4.2	Sources of power	<ul style="list-style-type: none"> Identify the source of power 	K3
4.3	Organizational politics	<ul style="list-style-type: none"> Defend Organisational politics 	K5
4.4	Conflict process	<ul style="list-style-type: none"> Relate conflict process 	K2
4.5	Managing inter group conflict	<ul style="list-style-type: none"> Review inter group conflict 	K5
UNIT V ORGANISATIONAL CULTURE			
5.1	Creating and sustaining culture	<ul style="list-style-type: none"> Develop work culture 	K3
5.2	Forces of organizational change	<ul style="list-style-type: none"> Evaluate the organizational change 	K5
5.3	Resistance	<ul style="list-style-type: none"> Plan resistance in Organization 	K6
5.4	Implementation of change	<ul style="list-style-type: none"> Formulate implementation procedures 	K6
5.5	Organizational development interventions	<ul style="list-style-type: none"> Propose the Interventions 	K6

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Course-end survey

Name of the Course Co-ordinator: MS. RUTH ANN TAYLOR

SEMESTER –IV	CORE: V- FINANCIAL DECISION MAKING	CODE: U20SF405
CREDITS: 5		HOURS PER WEEK: 5

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1	Recall the concepts in Decision Analysis	K1	I
2	Discuss the various Pricing methods	K2	II
3	Construct an Enterprise Risk Management system	K3	III
4	Assess the Process of Investment Decision making	K5	IV
5	Apply tax considerations making while investing	K3	V
6	Make use of Professional Ethics	K3	V

UNIT I - DECISION ANALYSIS

15 Hrs

- 1.1 Cost/volume/profit analysis
- 1.2 Breakeven analysis
- 1.3 Profit performance and alternative operating levels
- 1.4 Analysis of multiple products
- 1.5 Sunk costs, opportunity costs and other related concepts
- 1.6 Marginal costs and marginal revenue
- 1.7 Special orders and pricing
- 1.8 Make versus buy
- 1.9 Sell or process further
- 1.10 Add or drop a segment
- 1.11 Capacity considerations

UNIT II - PRICING

15Hrs

- 2.1 Pricing methodologies
- 2.2 Target costing
- 2.3 Elasticity of demand
- 2.4 Product life cycle considerations
- 2.5 Market structure considerations

UNIT III – ENTERPRISE RISK MANAGEMENT

15Hrs

- 3.1 Types of risk
- 3.2 Risk identification and assessment
- 3.3 Risk mitigation strategies
- 3.4 Managing risk

UNIT IV- INVESTMENT DECISIONS**12Hrs**

- 4.1 Capital budgeting process
- 4.2 Stages of capital budgeting
- 4.3 Incremental cash flows
- 4.4 Income tax considerations
- 4.5 Discounted cash flow analysis (net present value, internal rate of return, comparison of NPV and IRR) Payback and discounted payback
- 4.6 Risk analysis in capital investment

UNIT V- PROFESSIONAL ETHICS**18Hrs**

- 5.1 Ethical considerations for management accounting and financial management professionals (IMA's "Statement of Ethical Professional Practice", fraud triangle, evaluation and resolution of ethical issues)
- 5.2 Ethical considerations for the organization (IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice", U.S. Foreign Corrupt Practices Act, corporate responsibility for ethical conduct)

UNIT – VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Financial knowledge and decision-making skills	www.consumerfinance.gov
2	Making personal finance decisions curriculum	www.stlouisfed.org
3	Theory of how people learn to make financial decisions	finedge.uchicago.edu

TEXTS

1. Vyuptakesh Sharu – Fundamentals of Financial Management, Pearson Ed.
2. M.Y.Khan and P.K.Jain – Fundamentals of Financial Management, TMH
3. Wiley CMA Excel Learning System Exam Review: Part 2, Strategic Financial Management.

REFERENCES

1. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
2. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice -Hall, Upper Saddle River, NJ, 2012.

3. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2004. Enterprise Risk Management - Integrated Framework.
4. Moeller, Robert R., COSO Enterprise Risk Management, 2nd edition, John Wiley & Sons, Inc., Hoboken, NJ, 2011.
5. IMA, 2014, Enterprise Risk Management: Frameworks, Elements, and Integration, <http://www.imanet.org/insights-and-trends/risk--management/enterprise-risk-management>
6. IMA, 2007, Enterprise Risk Management: Tools and Techniques for Effective Implementation, <http://www.imanet.org/insights-and-trends/risk--management/test>
7. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, Principles of Corporate Finance, 10th edition, McGraw Hill, New York, NY, 2011.
8. IMA, 2014, IMA Statement of Ethical Professional Practice, <http://www.imanet.org/insights-and-trends/business-leadership-and-ethics/ima-statement-of-ethical-professional-practice>.
9. Association of Certified Fraud Examiners, The Fraud Triangle, <http://www.acfe.com/content.aspx?id=6939>
10. IMA, 2014, Values and Ethics: From Inception to Practice <http://www.imanet.org/insights-and-trends/business-leadership-and-ethics/values-and-ethics---from-inception-to-practice>
11. United States Department of Justice, A Resource Guide to the U.S. Foreign Corrupt Practices Act, <https://www.justice.gov/sites/default/files/criminal-fraud/legacy/2015/01/16/guide.pdf>
12. Van Horn, James, C., and Wachowicz, John M. Jr., Fundamentals of Financial Management, 13th edition, FT / Prentice Hall, Harlow, England, 2009.

WEB LINKS

1. <http://www.imanet.org/insights-and-trends/business-leadership-and-ethics/values-and-ethics---from-inception-to-practice>
2. <http://www.imanet.org/insights-and-trends/risk--management/enterprise-risk-management>

Theory – 70%, Problems –30 %

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I		DECISION ANALYSIS	
1.1	Cost/volume/profit analysis	<ul style="list-style-type: none"> • Define Cost/volume/profit analysis 	K1

1.2	Breakeven analysis	<ul style="list-style-type: none"> Describe Breakeven analysis 	K1
1.3	Profit performance and alternative operating levels	<ul style="list-style-type: none"> Find Profit performance and alternative operating levels 	K1
1.4	Analysis of multiple products	<ul style="list-style-type: none"> List out the Analysis of multiple products 	K1
1.5	Sunk costs, opportunity costs and other related concepts	<ul style="list-style-type: none"> Describe the types of costs and its concepts 	K1
1.6	Marginal costs and marginal revenue	<ul style="list-style-type: none"> Define Marginal costs and marginal revenue 	K1
1.7	Special orders and pricing	<ul style="list-style-type: none"> Name the Special orders and pricing 	K1
1.8	Make versus buy	<ul style="list-style-type: none"> Choose make or buy 	K1
1.9	Sell or process further	<ul style="list-style-type: none"> Choose sell or process 	K1
1.10	Add or drop a segment	<ul style="list-style-type: none"> Select add or drop 	K1
1.11	Capacity considerations	<ul style="list-style-type: none"> Define capacity considerations 	K1
UNIT II PRICING			
2.1	Pricing methodologies	<ul style="list-style-type: none"> Define Pricing 	K1
2.2	Target costing	<ul style="list-style-type: none"> Explain Target cost techniques 	K2
2.3	Elasticity of demand	<ul style="list-style-type: none"> Classify the Elasticity of demand 	K2
2.4	Product life cycle considerations	<ul style="list-style-type: none"> Explain Product life cycle considerations 	K2
2.5	Market structure considerations	<ul style="list-style-type: none"> Discuss Market structure considerations 	K2
UNIT III ENTERPRISE RISK MANAGEMENT			
3.1	Types of risk	<ul style="list-style-type: none"> Name the Types of risk 	K1
3.2	Risk identification and assessment	<ul style="list-style-type: none"> Identify the Risks 	K3
3.3	Risk mitigation strategies	<ul style="list-style-type: none"> Make use of Risk mitigation strategies 	K3
3.4	Managing risk	<ul style="list-style-type: none"> Identify the Risks 	K2
UNIT IV INVESTMENT DECISIONS			
4.1	Capital budgeting process	<ul style="list-style-type: none"> Examine budgeting process 	K4

4.2	Stages of capital budgeting	<ul style="list-style-type: none"> Identify the exact Stage of capital budget 	K4
4.3	Incremental cash flows	<ul style="list-style-type: none"> Explain the concept of Incremental cash flows 	K2
4.4	Income tax considerations	<ul style="list-style-type: none"> Explain Income tax considerations 	K5
4.5	Discounted cash flow analysis	<ul style="list-style-type: none"> Choose the relevant method in cash flow analysis 	K3
4.6	Risk analysis in capital investment	<ul style="list-style-type: none"> Apply the risk analysis in capital investment 	K3
UNIT V REVENUE RECOGNITION			
5.1	Ethical considerations for management accounting and financial management professionals es	<ul style="list-style-type: none"> Discuss the Ethical issues 	K2
5.2	Ethical considerations for the organization	<ul style="list-style-type: none"> Identify the Ethical considerations for the organization 	K3

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER- IV	ELECTIVE: I - BUSINESS LAW	CODE: U20SF4:1
CREDITS: 4		HOURS PER WEEK: 5

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
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.	K2	V

UNIT I - INTRODUCTION TO LAW OF CONTRACT

10 Hrs

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 Hrs

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 Hrs**

- 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 Hrs**

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

UNIT V - SALE OF GOODS **15 Hrs**

- 5.1 Sale of Goods Act 1930
- 5.2 Formation of contract of sale
 - 5.2.1 Essentials of a contract of sale

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

UNIT – VI TOPICS FOR SELF STUDY

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

TEXT

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INDIAN CONTRACTS ACT 1872			
1.1	Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract	<ul style="list-style-type: none"> Recall the definition of a Contract Explain the classifications of Contract 	K1
1.2	Void , Voidable and Valid agreement	<ul style="list-style-type: none"> Distinguish a void contract from a voidable contract 	K2
1.3	Offer and Acceptance 1.3.1 Legal rules as to offer 1.3.2 Tenders 1.3.3 Cross offers 1.3.4 Legal rules as to acceptance	<ul style="list-style-type: none"> Define Offer and Acceptance Identify the circumstances under which an offer will lapse 	K2
UNIT II CONSIDERATION AND LEGALITY OF OBJECT			
2.1	Consideration 2.1.1 Definition 2.1.2 Legal rules as to consideration 2.1.3 Stranger to contract 2.1.4 Contract without consideration is void – exceptions	<ul style="list-style-type: none"> Define consideration Discuss the rules regarding consideration Acquire problem solving techniques 	K3
2.2	Capacity of Parties 2.2.1 Law relating to competence of parties to a contract 2.2.2 Minors 2.2.3 Persons of unsound mind 2.2.4 Other persons	<ul style="list-style-type: none"> Identify the rules regarding provisions of necessities to a minor Apply case laws in the area of business 	K3

2.3	Free consent 2.3.1 Meaning of consent and free consent 2.3.2 Coercion 2.3.3 Differences between coercion and undue influence 2.3.4 Define misrepresentation and fraud 2.3.5 Effects on the validity of an agreement	<ul style="list-style-type: none"> • Define free consent. • Compare misrepresentation and fraud 	K2
2.4	Legality of Object 2.4.1 Unlawful and illegal agreement 2.4.2 Effects of illegality 2.4.3 Doctrine of public policy	<ul style="list-style-type: none"> • Identify the exceptions to the rule that an agreement in restraint of trade is void 	K2
2.5	Void Contracts	<ul style="list-style-type: none"> • Explain a void contract 	K2
2.6	Contingent Contracts 2.6.1 Essential characteristics of a contingent contract 2.6.2 Rules regarding contingent contract 2.6.3 Differences between a Wagering agreement and a contingent contract	<ul style="list-style-type: none"> • Summarize the effects of wagering agreement • Compare a wagering agreement and a contingent contract 	K2
UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS			
3.1	Performance of contracts 3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises	<ul style="list-style-type: none"> • Interpret and apply case laws in the area of business. • Identify the fundamental legal principles behind contractual agreement 	K2
3.2	Discharge of contracts - Modes of Discharge	<ul style="list-style-type: none"> • Summarize the various modes of discharge of contract 	K2
3.3	Remedies for Breach of contract	<ul style="list-style-type: none"> • Define Breach of contract • Classify the remedies that are available to the affected party in case of breach of contract 	K2

3.4	Quasi contracts 3.4.1 Kinds of Quasi contracts	<ul style="list-style-type: none"> • Define quasi contract • Discuss the kinds of quasi contract 	K2
UNIT IV SPECIAL CONTRACTS			
4.1	Special contracts – Introduction Indemnity and Guarantee 4.1.1 Essential features of a contract of guarantee 4.1.2 Distinction between a contract of indemnity and a contract of guarantee 4.1.3 Kinds of guarantee	<ul style="list-style-type: none"> • Illustrate the contract of Indemnity and Guarantee • Distinguish between Indemnity and Guarantee 	K4
	4.1.4 Rights of surety 4.1.5 Discharge of surety	<ul style="list-style-type: none"> • Examine the rights of a surety against the principal debtor and Creditor • Explain the discharge of surety. 	K4
4.2	Bailment and pledge 4.2.1 Requisites of bailment, Classification of bailment 4.2.2 Duties and rights of bailor and bailee 4.2.3 Distinction between particular lien and general lien 4.2.4 Finder of goods 4.2.5 Termination of bailment 4.2.6 Rights and duties of pawnor and pawnee	<ul style="list-style-type: none"> • Discuss the concept of Bailment and Pledge • State the differences between Bailment and Pledge • Distinguish between general lien and particular lien • Discuss the rights and duties of a pawnor and pawnee 	K4
4.3	Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency	<ul style="list-style-type: none"> • Recall the term agency by ratification • Explain the various modes of creation of an agency • Classify the different types of agents 	K2
UNIT V SALE OF GOODS			
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"> • Illustrate sale from agreement to sell • Classify the Goods under the Sale of Goods Act 	K2
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"> • Discuss the provisions of the sale of Goods Act with respect of delivery of Goods • Explain the duties of buyer 	K2
5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	<ul style="list-style-type: none"> • Describe the rights of unpaid seller and remedies for breach of sale contract 	K2

MAPPING SCHEME FOR THE POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Course-end survey

SEMESTER: IV	ELECTIVE I	COURSE CODE: U20SF4:2
CREDITS: 5	RETAIL MANAGEMENT	HOURS PER WEEK: 5

COURSE OUTCOMES

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

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

UNIT I- RETAILING

15 Hrs

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

UNIT II – STORE LOCATION

15Hrs

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

UNIT III - INVENTORY**15Hrs**

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

UNIT IV – RETAIL STORE OPERATION**15 Hrs**

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

UNIT V – DISTRIBUTION MANAGEMENT**15Hrs**

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel
- 5.3 Channel levels
- 5.4 Elements of physical distribution
- 5.5 Wholesaling
 - 5.5.1 Classification and characteristics
- 5.6 Warehousing
 - 5.6.1 Need
 - 5.6.2 Benefits
 - 5.6.3 Functions
 - 5.6.4 Features
 - 5.6.5 Classifications

UNIT – VI TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Social Commerce	https://tinuiti.com/blog/paid-social/social-commerce-by-channel/
2.	Influencer Marketing	https://influencermarketinghub.com/what-is-influencer-marketing/
3.	Augmented Reality Powered Shopping experiences	https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/

4.	Smart speaker shopping	https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/
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TEXT

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I RETAILING			
1.1	Meaning	<ul style="list-style-type: none"> Recall the meaning of retailing 	K1
1.2	Definition	<ul style="list-style-type: none"> Define retail management 	K1
1.3	Characteristics	<ul style="list-style-type: none"> Explain the characteristics of retailing 	K2
1.4	Retailing Principles	<ul style="list-style-type: none"> Illustrate a law or fact of the retailing 	K2
1.5	Retail sales objectives	<ul style="list-style-type: none"> State about the retail sales in future 	K1
1.6	Retailing in India	<ul style="list-style-type: none"> Explain retailing in India and across the world 	K2
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> Summarize about the recent trends in retailing 	K2
1.9	Retail formats 1.9.1 Store based 1.9.2 Non-store based 1.9.3 Traditional and non-traditional retailing 1.9.4 Internet retailing 1.9.5 Cyber retailing	<ul style="list-style-type: none"> Explain about the retail formats Compare store based and non-store based, traditional and non-traditional retailing Identify the internet and cyber retailing 	K2
UNIT II STORE LOCATION			

2.1	Importance	<ul style="list-style-type: none"> Evaluate the store location 	K5
2.2	Selection of loyalty	<ul style="list-style-type: none"> Explain the selection of loyalty 	K2
2.3 2.4	Site analysis Trading analysis	<ul style="list-style-type: none"> Examine the various site and trading analysis 	K4
2.5	Demand and supply density	<ul style="list-style-type: none"> Identify the demand and organize the supply density 	K3
2.6	Site availability	<ul style="list-style-type: none"> Discuss the site availability 	K2
2.7	Trends in store location	<ul style="list-style-type: none"> Analyze the store location according to the trends 	K4
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> Explain the segmentation in the retail marketing 	K2
2.9	Significance	<ul style="list-style-type: none"> List out the various significance 	K1
2.10	Market segmentation process	<ul style="list-style-type: none"> Select and utilize the various process in market segmentation 	K1
2.11	Key retail segments.	<ul style="list-style-type: none"> Identify the key segments for the retail 	K2
UNIT III INVENTORY			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> Describe about the holding inventory 	K1
3.2	Methods of inventory control	<ul style="list-style-type: none"> Calculate the inventory control in various method 	K4
3.3	Selective inventory management	<ul style="list-style-type: none"> Explain the selective inventory management 	K2
3.4	EOQ model	<ul style="list-style-type: none"> Calculate EOQ 	K4
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> Calculate the various analysis 	K4
3.6	Inventory costs	<ul style="list-style-type: none"> Calculate the inventory costs 	K4
3.7	Material handling	<ul style="list-style-type: none"> Explain the various methods of handling the materials 	K2
3.8	Latest development in inventory management	<ul style="list-style-type: none"> Describe and identify the latest methods and developments in the inventory management 	K1

UNIT IV RETAIL STORES LOCATION			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> • Explain the elements for the store operations 	K2
4.2	Management of retail store	<ul style="list-style-type: none"> • Summarize the retail store management 	K2
4.3	The role of centralized retailer	<ul style="list-style-type: none"> • Summarize the role of centralized retailer 	K2
4.4	An integrated retailing approach	<ul style="list-style-type: none"> • Explain the various approach in retailing 	K2
4.5	Operations master schedule	<ul style="list-style-type: none"> • Name the various schedules 	K1
4.6	Store maintenance	<ul style="list-style-type: none"> • Identify which store method is suitable for maintenance 	K2
4.7	Energy management	<ul style="list-style-type: none"> • Explain energy management 	K2
4.8	Retailing success tips	<ul style="list-style-type: none"> • Identify the retailing method for success 	K2
UNIT V DISTRIBUTION MANAGEMENT			
5.1	Distribution channel	<ul style="list-style-type: none"> • Describe the various distribution channel 	K2
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> • Summarize the various functions in the distribution channel 	K2
5.3	Channel levels	<ul style="list-style-type: none"> • Explain the various channel levels 	K5
5.4	Elements of physical distribution	<ul style="list-style-type: none"> • Classify the elements of physical distribution 	K2
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> • Explain the characteristics and classification of wholesaling 	K5
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	<ul style="list-style-type: none"> • Discuss the benefits, need and functions of warehousing • Classify the various warehousing systems 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER: IV	ALLIED:IV	COURSE CODE: U20SF4Y6
CREDITS: 3	PRINCIPLES OF MARKETING	HOURS PER WEEK: 4

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Describe the basic concepts, theories and principles in marketing	K2	I
2	Identify the various approaches of Marketing.	K2	I
3	Explain the concept of Product planning and development	K2	II
4	Explain the different types of pricing.	K2	III
5	Analyse the concepts of product, pricing, distribution and promotion.	K4	IV
6	Summarise the importance of customer relationship and modern marketing	K2	V

UNIT I - INTRODUCTION TO MARKETING

12Hrs

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

UNIT II - PRODUCT

12Hrs

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

UNIT III- PRICING AND DISTRIBUTION**12Hrs**

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

UNIT IV- PROMOTION**12Hrs**

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

UNIT V- CUSTOMER RELATIONSHIP MARKETING**12Hrs**

- 5.1 Customer relationship marketing
- 5.2 E-Marketing
- 5.3 Online Marketing
- 5.4 Tele Marketing

UNIT – VI TOPICS FOR SELF STUDY

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

TEXTS

1. Principles of Marketing - - Gary Armstrong and Philip T. Kotler, Pearson Publication, 17th Edition
2. Marketing Management- R.S.N.Pillai and Bagavathi, Sultan Chand & Sons

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MARKETING			
1.1	Meaning, Objectives	<ul style="list-style-type: none"> Define marketing 	K1
1.2	Classification of markets	<ul style="list-style-type: none"> Explain the different types of market 	K2
1.3	Evolution of the concept of marketing	<ul style="list-style-type: none"> Discuss the concept of market 	K2
1.4	Functions of marketing	<ul style="list-style-type: none"> List out the functions of marketing 	K1
1.5	Various approaches for marketing	<ul style="list-style-type: none"> Identify the various approaches for marketing 	K2
1.6	Marketing mix	<ul style="list-style-type: none"> Define the concept of marketing mix 	K1
1.7	Consumer behaviour	<ul style="list-style-type: none"> Compare and conclude one's buying behavior 	K2

1.7.1	Factors affecting consumer behaviour	<ul style="list-style-type: none"> Summarize the factors affecting consumer behaviour 	K2
1.7.2	Buying decision behaviour	<ul style="list-style-type: none"> Explain the ideas and concepts to influence buying decision 	K2
1.7.3	Market Segmentation	<ul style="list-style-type: none"> Find new thoughts for each segment to increase sales 	K1
UNIT II PRODUCT			
2.1	Meaning and Definition	<ul style="list-style-type: none"> Recall the meaning of product 	K1
2.2	Features	<ul style="list-style-type: none"> Interpret the various features of a product 	K2
2.3	Classification	<ul style="list-style-type: none"> Compare and conclude the difference between each classification 	K2
2.4	Product planning and development	<ul style="list-style-type: none"> Explain product planning and development 	K2
2,5	Product life cycle	<ul style="list-style-type: none"> Relate the various stages in life cycle of a product 	K1
2.6	Branding,	<ul style="list-style-type: none"> Define branding 	K1
2.6.1	Essentials of a good brand	<ul style="list-style-type: none"> Recall the essentials of a good brand 	K1
2.6.2	Functions of branding	<ul style="list-style-type: none"> Explain the functions of branding 	K2
2.6.3	Kinds of branding	<ul style="list-style-type: none"> Relate the different kinds of branding 	K1
2.7	Packaging	<ul style="list-style-type: none"> Define packaging 	K1
2.7.1	General functions	<ul style="list-style-type: none"> Identify the general functions of a product 	K2
2.7.2	Kinds of packages	<ul style="list-style-type: none"> Discuss the new variety in packaging 	K2
UNIT III PRICING AND DISTRIBUTION			
3.1	Meaning	<ul style="list-style-type: none"> Recall the meaning of pricing and distribution 	K1

3.2	Objectives of Pricing	<ul style="list-style-type: none"> Identify the main objectives of pricing 	K2
3.3	Factors affecting Pricing	<ul style="list-style-type: none"> Summarize the various factors affecting pricing 	K2
3.4	New Product pricing strategy	<ul style="list-style-type: none"> State the new product pricing strategy 	K1
3.5	Price adjustment strategy	<ul style="list-style-type: none"> Name the various price adjustment strategy 	K1
3.6	Physical distribution	<ul style="list-style-type: none"> Explain various physical distribution channels 	K2
3.6.1	Channels	<ul style="list-style-type: none"> Recall the meaning of Channel 	K1
3.6.2	Types	<ul style="list-style-type: none"> Enumerate different types of channel 	K1
3.6.3	Channel functions	<ul style="list-style-type: none"> Illustrate the different functions of channel 	K2
3.6.4	Selection of channels	<ul style="list-style-type: none"> Select the appropriate channels of distribution 	K1
3.6.5	Wholesaling	<ul style="list-style-type: none"> Interpret the concept of wholesaling in detail 	K2
3.6.6	Emerging trends in Retail trade	<ul style="list-style-type: none"> Describe the emerging trends in retail trade 	K1
3.6.7	E-marketing	<ul style="list-style-type: none"> Explain E-marketing 	K2
UNIT IV PROMOTION			
4.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> Define promotion 	K1
4.2	Promotion Mix	<ul style="list-style-type: none"> Explains the various strategies adopted in promotion mix 	K2
4.3	Advertising	<ul style="list-style-type: none"> Test various advertising models 	K4
4.4	Sales Promotional techniques	<ul style="list-style-type: none"> Identify the various sales promotion techniques 	K3
4.5	Personal selling	<ul style="list-style-type: none"> Define the term personal selling 	K1

4.6	Public relations	<ul style="list-style-type: none"> Explain the importance of public relations in marketing 	K2
UNIT V RECENT TRENDS IN MARKETING			
5.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> Recall & understand the objectives of customer relationship marketing 	K1
5.2	E-Marketing	<ul style="list-style-type: none"> Tell about e-marketing 	K1
5.3	Importance of Online Marketing	<ul style="list-style-type: none"> Express the importance of Online Marketing 	K2
5.4	Tele Marketing	<ul style="list-style-type: none"> Classify the different types of Tele Marketing 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

SEMESTER –IV	SBEC: II - COMPUTER TOOLS - SPREAD SHEET	CODE: U20SFPS2
CREDITS: 2		HOURS PER WEEK: 2

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
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	Create charts using advanced chart elements in Excel.	K6	III
4	Assess data through the use of intermediate formulations, Mathematical calculations and reference data.	K5	IV
5	Create a table inserting rows and columns and entering data into the table.	K6	IV
6	Prepare new presentations by adding text, pictures, sounds, movies and design slides using special effects.	K6	V

UNIT I - INTRODUCTION TO MS EXCEL

4 Hrs

- 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 INTO MS- EXCEL

6 Hrs

- 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- ADDING ELEMENTS TO A WORKBOOK

5 Hrs

- 3.1 Adding Images – Modifying Images
- 3.2 Adding WordArt-Inserting AutoShapes-Adding Clipart – Adding a Hyperlink
- 3.3 Charts-Types of Charts-Chart Tools – Modifying and Moving a Chart
- 3.4 Organizational Charts - Changing an Organizational Chart – Other changes to Charts

UNIT IV- FORMULAS AND CALCULATIONS

5 Hrs

- 4.1 Definition and Explanation of Formulas
- 4.2 Calculations Mathematical operators
- 4.3 Creating a Formula
- 4.4 The Role of Functions – Creating Functions
- 4.5 References
- 4.6 Using Labels- Using Names – Name Manager - Absolute, Relative and Mixed Cell
- 4.7 Creating a Table-inserting Row and Columns into a Table-Adding Up Values
- 4.8 Entering Data into a Table-Sorting Data into a Table – Using Filters to sort Tables
- 4.9 Using Table Border to Expand a Table – Totaling and Tallying Data.
- 4.10 Data Validation-Finding invalid Entries - Auditing Trace - Precedents and Dependents

UNIT V- CREATING NEW PRESENTATIONS USING TEMPLATES

5Hrs

- 5.1 Adding text, pictures, sounds, movies, and charts for presentation.
- 5.2 Design slides using themes, colours, and special effects, animating objects
- 5.3 Add special effects to slide transitions
- 5.4 Working with Master Slides, setting up slide shows and rehearsing timings for slides
- 5.5 Collaborating using social media and PowerPoint together

UNIT – VI TOPICS FOR SELF STUDY

S.no	Topics	Web link
1	Fiting 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

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

REFERENCES

1. Joseph Anbarasu et al. Excel for Business, Learntech Press, Trichy.
2. Microsoft Office Excel 2007: Complete Concepts and Techniques – Gary Shelly, Thomas.J. Cashman,Jeffrey.J.Quasney.
3. MS Office PowerPoint Presentations - Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney.

WEB LINKS

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

Practical Examination only

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MS EXCEL			
1	Introduction to Microsoft excel	<ul style="list-style-type: none">• Recall the basics 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">• Select a new document	K5
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 rows and columns excel in the document.	K2
2.3 to 2.6	Pasting, inserting, deleting, filling cells	<ul style="list-style-type: none">• State the method of pasting item from	K2

	and locking rows and columns	<ul style="list-style-type: none"> 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 	
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 ADDING ELEMENTS TO A WORKBOOK			
3.1-3.2	Adding and Modifying Images, Adding Word art, Clip art and Inserting Auto shapes	<ul style="list-style-type: none"> Create a customized document by adding word art, images and insert auto shapes 	K5
3.3	Creating advanced chart elements	<ul style="list-style-type: none"> Construct charts and customize the formatting of charts in Excel 	K5
3.4	Creating custom chart templates	<ul style="list-style-type: none"> Design a custom chart and save them as an Excel chart template 	K6
UNIT IV FORMULAS AND CALCULATIONS			
4.1	Definition and Explanation of Formulas	<ul style="list-style-type: none"> List the basic formulae in Excel 	K1
4.2	Using mathematical operators for calculation	<ul style="list-style-type: none"> Apply mathematical operators 	K3
4.3	Creating a Formula	<ul style="list-style-type: none"> Create a formula 	K6
4.4	Creating Functions	<ul style="list-style-type: none"> Know the functions in spread sheet 	K1
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 Labels	<ul style="list-style-type: none"> Use Labels in excel 	K3
4.7	Creating a Table and inserting rows and columns	<ul style="list-style-type: none"> Construct a table by inserting rows and columns 	K3

4.8	Entering data into a table	<ul style="list-style-type: none"> Create a document using table to enter data into it 	K6
4.9	Using table borders to expand a table	<ul style="list-style-type: none"> Design a document using table borders 	K6
4.10	Creating Pivot Tables	<ul style="list-style-type: none"> Create, modify, and format PivotTable 	K6
UNIT V CREATING NEW PRESENTATIONS USING TEMPLATES			
5.1	Adding text, pictures, sounds, movies, and charts for presentation	<ul style="list-style-type: none"> Apply text, pictures, sounds and movies for presentation 	K3
5.2	Design slides using themes, colours and special effects, animating objects	<ul style="list-style-type: none"> Choose appropriate themes, colours, special effects and animating objects for preparing a slide 	K4
5.3	Add special effects to slide transition	<ul style="list-style-type: none"> Apply special effects to slide 	K3
5.4	Working with master slides, setting up slide shows and rehearsing timing for slides	<ul style="list-style-type: none"> Explain working with master slide using slide shows and setting time for slides 	K2
5.5	Collaborating using social media and power point together	<ul style="list-style-type: none"> Know how to collaborate social media with power point 	K1

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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 II BUSINESS ETIQUETTE AND CORPORATE GROOMING	COURSE CODE: U20SF4E2
CREDITS: 2		HOURS PER WEEK: 2

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1.	Identify basic concepts related to business etiquette	K3	I
2.	Describe corporate grooming for success and provide the appropriate guidelines for business attire and presentation skills	K1	II
3.	Apply the concepts in the context of effective writing and business correspondence.	K3	III
4.	Build the knowledge of professionalism at the work place	K6	IV
5	Discuss the importance of business networking	K6	V
6.	Classify the various types of etiquette in the digital world	K2	V

UNIT I BUSINESS ETIQUETTE

4 Hrs

- 1.1 Different types of etiquette
- 1.2 Understanding business etiquette
- 1.3 Minimum standards required by etiquette practice
- 1.4 Knowledge and appreciation of courtesy and good manners at work

UNIT II CORPORATE GROOMING

5 Hrs

- a. Grooming for success
- 2.2 Managing your visual Image
 - 2.2.1 Body Language
 - 2.2.2 Posture
 - 2.2.3 Poise and elegance
 - 2.2.4 Business style and professional image
 - 2.2.5 Dress code
- 2.3 Guidelines for appropriate business attire, Presentation Skills

UNIT III PROFESSIONALISM AT THE WORK PLACE

8 Hrs

- 3.1 Professional mannerism
- 3.2 Civility at the Workplace
- 3.3 Cubicle and Workplace manners
 - 3.3.1 The art of diplomacy
- 3.4 Responsibility and Accountability
 - 3.4.1 Competence
 - 3.4.2 Work Ethics
 - 3.4.3 Time Management
 - 3.4.4 Positive attitude
- 3.5 Effective polite verbal communication
- 3.6 General disability etiquette

UNIT IV BUSINESS NETWORKING

8 Hrs

- 4.1 Meet and Greet
- 4.2 Importance of Small Talk
- 4.3 The Art of conversation
- 4.4 Rapport Building
- 4.5 Smart Ways to Follow up
- 4.6 Developing People Skills
- 4.7 How to be a Good Listener
- 4.8 How to ask the Right Questions
- 4.9 Meeting and Boardroom Protocol
- 4.10 In person meeting and virtual meeting etiquette
- 4.11 Preparation and attendance
- 4.12 Setting out a meeting agenda
- 4.13 Minutes of a meeting

UNIT V ETIQUETTE IN THE DIGITAL WORLD

5 Hrs

- 5.1 Email Etiquette
- 5.2 Phone Etiquette
- 5.3 Netiquette
- 5.4 Digital Etiquette
- 5.5 Virtual meeting etiquette

UNIT – VI TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Cross cultural business etiquette	https://www.slideshare.net/abhinavsinghrawat03/cross-cultural-etiquette
2.	Cross cultural communication	https://www.communicationtheory.org/cross-cultural-communication/
3.	Cultural sensitivity	https://redshoemovement.com/what-is-cultural-sensitivity/
4.	Values and expectations of different cultures	https://saylordotorg.github.io/text_international-business/s07-01-what-is-culture-anyhow-values-.html

TEXT BOOK

Lillian H. Chaney, Jeanette S. Martin. The Essential Guide to Business Etiquette

BOOK FOR REFERENCE

Sarvesh Gulati (2012), Corporate Grooming and Etiquette, Rupa Publications India Pvt. Ltd.

WEB LINKS

- 1. https://wikieducator.org/Business_etiquette_and_grooming

2. <https://digitalnetiquetteproject.weebly.com/importance.html>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I BUSINESS ETIQUETTE			
1.1	Different types of etiquette	<ul style="list-style-type: none"> Compare types of etiquette 	K2
1.2	Understanding business etiquette	<ul style="list-style-type: none"> Demonstrate business etiquette 	K2
1.3	Minimum standards required by etiquette practice	<ul style="list-style-type: none"> State the required standard 	K1
1.4	Knowledge and appreciation of courtesy and good manners at work	<ul style="list-style-type: none"> Discuss good manners 	K2
UNIT II CORPORATE GROOMING			
2.1	Grooming for success	<ul style="list-style-type: none"> Describe grooming 	K3
2.2	Managing your visual Image 2.2.1 Body Language 2.2.2 Posture 2.2.3 Poise and elegance 2.2.4 Business style and professional image 2.2.5 Dress code	<ul style="list-style-type: none"> Discuss the visual image managing 	K6
2.3	Guidelines for appropriate business attire, Presentation Skills	<ul style="list-style-type: none"> List down the appropriate attire 	K1
UNIT III PROFESSIONALISM AT THE WORK PLACE			
3.1	Professional mannerism	<ul style="list-style-type: none"> Recognize mannerism 	K1
3.2	Civility at the Workplace	<ul style="list-style-type: none"> Restate civility at workplace 	K2
3.3	Cubicle and Workplace manners 3.3.1 The art of diplomacy	<ul style="list-style-type: none"> Compare Cubicle and Workplace manners 	K4
3.4	Responsibility and Accountability 3.4.1 Competence 3.4.2 Work Ethics 3.4.3 Time Management 3.4.4 Positive attitude	<ul style="list-style-type: none"> Elaborate responsibility and accountability 	K6

3.5	Effective polite verbal communication	<ul style="list-style-type: none"> Practice polite verbal communication 	K3
3.6	General disability etiquette	<ul style="list-style-type: none"> Discover disability etiquette 	K4
UNIT IV BUSINESS NETWORKING			
4.1	Meet and Greet	<ul style="list-style-type: none"> Compare meet and greet 	K4
4.2	Importance of Small Talk	<ul style="list-style-type: none"> State the importance of small talk 	K2
4.3	The Art of conversation	<ul style="list-style-type: none"> Plan art of conversation 	K3
4.4	Rapport Building	<ul style="list-style-type: none"> Outline rapport building 	K2
4.5	Smart Ways to Follow up	<ul style="list-style-type: none"> Relate smart ways 	K2
4.6	Developing People Skills	<ul style="list-style-type: none"> Categorize 	K4
4.7	How to be a Good Listener	<ul style="list-style-type: none"> Who is a good listener 	K1
4.8	How to ask the Right Questions	<ul style="list-style-type: none"> Find the right question 	K1
4.9	Meeting and Boardroom Protocol	<ul style="list-style-type: none"> Compare Meeting and Boardroom 	K5
4.10	In person meeting and virtual meeting etiquette	<ul style="list-style-type: none"> Elaborate virtual meeting 	K6
4.11	Preparation and attendance	<ul style="list-style-type: none"> What is preparation and attendance 	K1
4.12	Setting out a meeting agenda	<ul style="list-style-type: none"> What is Setting out 	K1
4.13	Minutes of a meeting	<ul style="list-style-type: none"> List the minutes of meeting 	K1
UNIT V ETIQUETTE IN THE DIGITAL WORLD			
5.1	Email Etiquette	<ul style="list-style-type: none"> What is email Etiquette 	K1
5.2	Phone Etiquette	<ul style="list-style-type: none"> Discuss Phone etiquette 	K6
5.3	Netiquette	<ul style="list-style-type: none"> Tell about Netiquette 	K2
5.4	Digital Etiquette	<ul style="list-style-type: none"> What is Digital Etiquette 	K2
5.5	Virtual meeting etiquette	<ul style="list-style-type: none"> Discuss Phone Etiquette 	K6

MAPPING SCHEME FOR POs, PSOs AND COs**L-Low****M-Moderate****H- High**

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

COURSE ASSESSMENT METHODS

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

EMESTER –V	CORE:VI - INCOME TAX LAW AND	CODE: U20SF506
CREDITS: 5	PRACTICE	HOURS PER WEEK: 6

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1	Examine the fundamental concepts relating to Taxation	K4	I
2	Categorize the Residential status and taxable income based on the status of an individual	K4	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Evaluate the GAV, NAV and Income from House Property of an individual.	K5	III
5	Compare and compute the Income from Business and Profession	K4	IV
6	Prepare tax on income under Income from other sources and understand the Tax planning procedure	K6	V

UNIT I - BASIC CONCEPTS OF INCOME TAX

15 Hrs

- 1.1 History of income tax
- 1.2 Cannons of taxation
- 1.3 Assessee
- 1.4 Various types of Assessee
- 1.5 Assessment year
- 1.6 Previous year
- 1.7 Agricultural income
- 1.8 Capital receipts and revenue receipts
- 1.9 Capital expenditure and revenue expenditure
- 1.10 Capital loss and revenue loss
- 1.11 Incomes exempted u/s 10
- 1.12 Ordinary resident, not ordinary resident and non-resident

1.13 Basic conditions and additional conditions to identifying the residential status of individual

1.14 Residential status

1.14.1 Hindu Undivided Family (HUF)

1.14.2 Company

1.14.3 Firm

1.14.4 Association of Person (AOP)

1.14.5 Body of Individual (BOI)

1.14.6 Artificial Juridical person

1.15 Incidence of tax

1.16 Incomes are taxable for ordinary resident, not ordinary resident and non-resident

UNIT II - COMPUTATION OF INCOME FROM SALARY

25 Hrs

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

2.3.3 Gratuity

2.3.4 Pension

2.3.4.1 Government employee

2.3.4.2 Non – Government employee

2.3.5 Leave encashment

2.3.5.1 Government employee

2.3.5.2 Non-government employee

2.3.6 Provident fund and its calculation

2.3.7 Profit in lieu of salary

2.4 Allowance

2.4.1 Taxable and Non- Taxable

2.5 Perquisites

2.5.1 Specified employee and unspecified employee

2.5.2 Taxable for all specified and unspecified

2.5.3 Taxable for specified employee only

2.5.4 Exempted for all (specified and unspecified with certain limits)

2.6 Deductions u/s 16

2.7 Deduction u/s 80c

UNIT III - COMPUTATION OF INCOME FROM HOUSE PROPERTY

12 Hrs

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 party let out and partly self-occupied house

3.7 Treatment of part of the year let out and part of the year self-occupied

3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.

3.9 The treatment of the following

- 3.9.1 Pre-completion/ pre-construction interest
- 3.9.2 Date of loan
- 3.9.3 Date of completion
- 3.9.4 Date of repayment
- 3.9.5 Unrealized rent and arrear of rent recovered

3.10 Calculation of income from house property

UNIT IV- COMPUTATION OF INCOME FROM BUSINESS OR PROFESSION

18 Hrs

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

20 Hrs

5.1 Basic terms - 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 Sources

- 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/s 56(1) and specific income u/s 56(2) that can be taxed under the head of other source

Various deductions

5.10 Various deductions that cannot be claimed as deductions

5.11 The treatment of casual incomes

5.12 Various kinds of securities and their tax treatment

5.13 Grossing up of income and its calculation

5.14 Calculation of income from other source

UNIT – VI 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

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

REFERENCES

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

WEB LINKS

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

Theory: 20%; Problems: 80%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic
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			Level of Transaction
UNIT I BASIC CONCEPTS OF INCOME TAX			
1.1	History of income tax	<ul style="list-style-type: none"> Recall the history of tax 	K1
1.2	Cannons of taxation	<ul style="list-style-type: none"> Explain the cannons of taxation 	K2
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"> Identify the types of assesses 	K2
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"> Define Assessment and Previous Year 	KI
1.7	Agricultural Income	<ul style="list-style-type: none"> Recall the concept of agricultural income 	K1
1.8-1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"> Compare and contrast Capital & Revenue expenses and receipts 	K4
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"> Classify the various incomes exempted u/s 10. 	K4
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 	K2
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> Analyze the Basic and additional conditions to identifying the residential status of individual Apply the Basic conditions and additional conditions to identifying the residential status of individual 	K4
1.14	Residential status		K2

	<p>1.14.1 Hindu Undivided Family (HUF)</p> <p>1.14.2 Company</p> <p>1.14.3 Firm</p> <p>1.14.4 Association of Person (AOP)</p> <p>1.14.5 Body of Individual (BOI)</p> <p>1.14.6 Artificial Juridical person</p>	<ul style="list-style-type: none"> Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person. 	
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"> Estimate the incomes of ROR, RNOR and NR by applying the relevant provisions. 	K2
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

<p>2.3 (2.3.1 -2.3.4)</p>	<p>Different forms of salary 2.3.1 Advance salary 2.3.2 Arrear salary 2.3.3 Gratuity 2.3.4 Pension 2.3.4.1 Government employee 2.3.4.2 Non-Government employee</p>	<ul style="list-style-type: none"> • Recall the different forms of salary • 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. • 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 	<p>K4</p>
<p>2.3.5-2.3.7</p>	<p>Leave encashment 2.3.5.1 Government employee 2.3.5.2 Non-government employee 2.3.6 Provident fund and its calculation 2.3.7 Profit in lieu of salary</p>	<ul style="list-style-type: none"> • Differentiate the provisions of Leave encashment applied to Government and Non-Government employees • Recognize the provisions relating to Leave encashment • Calculate exempted and taxable Leave encashment for different classes of employees • List the different types of Provident Fund along with the relevant provisions. Calculate the amount of taxable Provident Fund. 	<p>K4</p>

		<ul style="list-style-type: none"> State the meaning of profit in lieu of salary 	
2.4	Allowance	<ul style="list-style-type: none"> Classify the different types of allowances Solve problems applying the rules for HRA and EA. 	K3
2.5	<p>Perquisites</p> <p>2.5.1 Specified employee and unspecified employee</p> <p>2.5.2 Taxable for all specified and unspecified</p> <p>2.5.3 Taxable for specified employee only</p> <p>2.5.4 Exempted for all (specified and unspecified with certain limits)</p>	<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
2.6	Deductions u/s 16	<ul style="list-style-type: none"> Identify the specific deductions u/s 16 Calculate Income from Salary 	K4
2.7	Deductions u/s 80C	<ul style="list-style-type: none"> List the deductions u/s 80C Solve problems and 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. • Construct tax in income from house property 	K5
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"> • Illustrate the treatment of partly let out and partly self-occupied house. 	K2
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 3.9.1Pre-completion/ pre-	<ul style="list-style-type: none"> • Show the method of calculation of Pre-completion interest. • Calculate pre-completion interest. 	K4

	<p>construction interest</p> <p>3.9.2 Date of loan</p> <p>3.9.3Date of completion</p> <p>3.9.4Date of repayment</p> <p>3.9.5 Unrealized rent and arrear of rent recovered</p>		
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> • Calculate IFHP. 	K4
UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION			
4.1	Basic terms	<ul style="list-style-type: none"> • Define the basic terms pertaining to Income from business or profession 	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> • Explain the incomes that are taxable under the head of income from business and profession. 	K2
4.3	Various methods of accounting	<ul style="list-style-type: none"> • Explain the various methods of accounting 	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> • Identify the losses incidental to business 	K2
4.5	Various expenses, which are expressly allowed and disallowed while calculating	<ul style="list-style-type: none"> • Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business. 	K2

	income from business		
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 	K4
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"> Classify 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 	K1

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 	K4
5.6	Calculation of IFCG	<ul style="list-style-type: none"> • Calculate IFCG 	K4
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. 	K2
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	<ul style="list-style-type: none"> • 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"> • Identify the Various deductions u/s 57 	K1
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> • Evaluate the Various deductions that cannot be claimed as deductions 	K6
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"> Calculate Income from Other Sources by applying the above provisions. 	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low M-Moderate H- High

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

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

SEMESTER: V	CORE:VII- BUSINESS MANAGEMENT PRACTICES	COURSE CODE: U20SF507
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Examine the work of major contributors in the field of management.	K4	I
2	Categorize how managers align the planning process, decision making techniques with the objectives of management.	K4	I
3	Classify the types of organization and the advantages and disadvantages of each.	K4	II
4	Discuss the competency to recruit, train and appraise the performance of employees.	K6	III
5	Discuss the importance of direction to accomplish organizational standards.	K6	IV
6	Elaborate the recent trends and challenges in global business management.	K6	V

UNIT I - INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT

15Hrs

- 1.1 Management
- 1.2 Meaning, Definition of Management
- 1.3 Features of management
- 1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and Peter Drucker
- 1.5 Hawthorne Experiments
- 1.6 Functions of Management
- 1.7 Planning
 - 1.7.1 Meaning
 - 1.7.2 Steps
 - 1.7.3 Types of Planning
 - 1.7.4 Planning Process

- 1.8 Decision Making
 - 1.8.1 Techniques
 - 1.8.2 Steps
- 1.9 MBO
 - 1.9.1 Definition
 - 1.9.2 Features
 - 1.9.3 Steps in MBO
 - 1.9.4 Merits
- 1.10 Roles of a manager – Mintzberg's

UNIT II - ORGANISING

18 Hrs

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

UNIT III – STAFFING - HRM

21 Hrs

- 3.1 Meaning
- 3.2 Objectives, Policies and Procedures
- 3.3 Functions of HRM
 - 3.3.1 Recruitment
 - 3.3.1.1 Definition
 - 3.3.1.2 Sources of Recruitment
 - 3.3.2 Selection
 - 3.3.2.1 Definition
 - 3.3.2.2 Process of Selection
 - 3.3.3 Recruitment Vs Selection
 - 3.3.4 Training
 - 3.3.4.1 Definition

- 3.3.4.2 Steps in Training
- 3.3.4.3 Methods of Training.

- 3.4 Performance Appraisal
 - 3.4.1 Definition,
 - 3.4.2 Objectives of performance Appraisal
 - 3.4.3 Methods of Performance Appraisal
 - 3.4.4 Job Analysis- Definition
 - 3.4.5 Techniques of Job Analysis
 - 3.4.6 Job Description and Job Specification – Concept
 - 3.4.7 Job Evaluation – Objectives
 - 3.4.8 Methods of Job evaluation

UNIT IV- DIRECTING

18 Hrs

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

UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT

18 Hrs

- 5.1 Coordination
 - 5.1.1 Meaning
 - 5.1.2 Determinants of coordination needs
 - 5.1.3 Coordination mechanism

- 5.1.4 Techniques of Coordination
- 5.2 Control
 - 5.2.1 Meaning and Nature of control
 - 5.2.2 Characteristics of an Ideal Control System
 - 5.2.3 Control Devices
 - 5.2.3.1 Traditional devices
 - 5.2.3.2 Modern devices
- 5.3 Recent trends in Business Management
 - 5.3.1 Introduction- Virtual organization and Global organization
 - 5.3.2 Finance
 - 5.3.2.1 Block chain
 - 5.3.2.2 Data Analytics
 - 5.3.3 Human Resource Management
 - 5.3.3.1 HR Analytics
 - 5.3.3.2 Gig economy
 - 5.3.4 Marketing
 - 5.3.4.1 Big Data in Marketing Analytics
 - 5.3.4.2 Search engine optimization
 - 5.3.4.3 CRM
 - 5.3.5 Production Management
 - 5.3.5.1 TQM
 - 5.3.5.2 Lean management
 - 5.3.5.3 Six Sigma
 - 5.3.6 IOT (Internet of Things)

UNIT – VI TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Team learning capabilities	https://hbswk.hbs.edu/item/team-learning-capabilities-a-meso-model-of-sustained-innovation-and-superior-firm-performance
2	Management as a technology	https://www.hbs.edu/faculty/Publication%20Files/16-133_64fd57c1-5f76-415a-9567-f1c0d310aff3.pdf

3	Work life balance	https://worklifebalance.com/work-life-balance-defined/
4	Stress management	https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress

TEXT

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

REFERENCES

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

WEB LINKS

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

SPECIAL LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT			
1.1	Definition of Management	<ul style="list-style-type: none"> • Define Management. 	K1
1.2	Meaning of Management	<ul style="list-style-type: none"> • State the meaning of management 	K1
1.3	Features of management	<ul style="list-style-type: none"> • Recognize the features of management. 	K1

1.4	Contribution of F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker	<ul style="list-style-type: none"> Describe the work of major contributors like F.W. Taylor, Henry Fayol, Elton Mayo and Peter Drucker. 	K2
1.5	Hawthorne Experiments	<ul style="list-style-type: none"> Analyze Hawthorne Experiments. 	K4
1.6	Functions of Management	<ul style="list-style-type: none"> Explain the functions of management 	K2
1.7	Planning -Types of Planning, Planning Process	<ul style="list-style-type: none"> Describe the types of planning. Explain planning process. 	K2
1.8	Decision Making- Techniques Steps in decision making process	<ul style="list-style-type: none"> Discuss the techniques of decision making Classify the steps involved in decision making 	K2
1.9	MBO- Features, Steps and Merits	<ul style="list-style-type: none"> Explain the features of MBO Classify the steps in MBO Identify the merits in MBO. 	K2
1.10	Roles of a manager- Mintzberg's	<ul style="list-style-type: none"> Describe the roles of manager. 	K2
UNIT II ORGANIZING			
2.1	Meaning	<ul style="list-style-type: none"> Explain the meaning of Organizing. 	K2
2.2	Nature and Importance of Organisation	<ul style="list-style-type: none"> Identify the nature and importance of organization. 	K2
2.3	Organisation Theories	<ul style="list-style-type: none"> Explain the Organization Theories. 	K2

2.4	Types of Organisation	<ul style="list-style-type: none"> Describe the types of organization. 	K2
2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> Explain the process of delegation. Diagnose the types of delegation. Identify the barriers to delegation. 	K4
UNIT III STAFFING-HRM			
3.1	Meaning	<ul style="list-style-type: none"> Define HRM 	K1
3.2	Objectives, Policies and Procedures	<ul style="list-style-type: none"> Explain the objectives of Staffing and its policies and procedures 	K2
3.3	Functions of HRM Recruitment Sources of Recruitment, Selection Process of selection Training, Steps in training, Methods of training	<ul style="list-style-type: none"> Describe the functions of HRM. Interpret the current theory and practice of recruitment and selection. Analyze the sources of recruitment and process of selection in the organizations. Evaluate the training methods adopted in the organizations. 	K6
3.4	Performance Appraisal- Objectives, Methods Job Analysis, Techniques	<ul style="list-style-type: none"> Describe the objectives and methods of performance appraisal 	

	<p>Job Description Job Specification Job Evaluation- Methods of Job Evaluation</p>	<ul style="list-style-type: none"> • List the methods of collecting Job analysis information including interviews, questionnaires and observations. • Develop job descriptions including summaries and job functions. • Prepare job specifications using the internet as well as the individual judgement. • Evaluate the various methods of job evaluation adopted in the organizations. 	K6
UNIT IV		DIRECTING	
4.1	<p>Motivation Theories of Motivation Maslow's Theory, Douglas McGregor's theory Herzberg Theory</p>	<ul style="list-style-type: none"> • Explain Motivation • Describe the work of major contributors in employee motivation. 	K2
4.2	<p>Leadership Styles Qualities of Leadership Functions of a Leader</p>	<ul style="list-style-type: none"> • Identify the different styles of leadership • Describe the qualities of leadership. 	K6

4.3	<p>Meaning and Importance of Communication</p> <p>Elements of Communication</p> <p>Types of Communication</p> <p>Barriers in Communication</p>	<ul style="list-style-type: none"> • Explain the importance of communication • Apply the elements of communication • Develop competence in oral, written and visual communication. • Discuss the barriers in communication. 	K5
UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT			
5.1	<p>Definition :</p> <p>Coordination</p> <p>Determinants of Coordination</p> <p>Needs of Coordination</p> <p>Techniques of Coordination</p>	<ul style="list-style-type: none"> • Define Coordination • Describe the determinants of Coordination • Explain the needs of coordination • Discuss the techniques of coordination 	K2
5.2	<p>Meaning and Nature of Control</p> <p>Characteristics of an Ideal Control System</p> <p>Control Devices</p> <p>Traditional and Modern</p>	<ul style="list-style-type: none"> • Explain the meaning and nature of control • Discuss the characteristics of an ideal control system. • Differentiate the use of modern and traditional control devices. 	K4
5.3	<p>Recent trends in Business Management</p>	<ul style="list-style-type: none"> • Explain the concepts of virtual and global organizations 	

	<p>Introduction -Virtual Organization and Global Organization Finance Block Chain Data Analytics Human Resource Management HR Analytics Gig Economy Marketing Big Data in Marketing Analytics Search Engine Optimization CRM Production Management TQM Lean Management Six Sigma</p>	<ul style="list-style-type: none"> • Appraise the challenges and evaluate the block chain applications. • Identify the data analysis techniques used in business decision making. • Recognize the importance of HR analytics in business environment. • Differentiate gig economy and traditional economy of (full time workers). • Describe an overview of marketing analytics. • Explain Search Engine Optimization. • Analyze market size, shares, competitors and latest developments in the market. • Describe the importance of TQM • Develop an understanding on basic principles of lean management. • Classify the techniques and tools for process improvement 	<p style="text-align: center;">K6</p>
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MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	M	H	-	-	L	L	-	-	M	-	M	L
CO 2	H	M	M	-	-	L	L	-	-	M	-	L	L
CO 3	H	H	M	-	-	L	L	-	-	M	-	L	L
CO 4	H	M	M	-	-	L	L	-	-	L	-	L	L
CO 5	H	M	M	-	-	L	L	-	-	L	-	L	L
CO 6	H	M	M	-	-	L	L	-	-	M	-	L	L

COURSE ASSESSMENT METHODS

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

SEMESTER –V	CORE: VIII - COMPUTERS IN BUSINESS	CODE: U20SFP08
CREDITS: 5		HOURS PER WEEK: 6

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	Explain and demonstrate the company, ledger and accounting voucher entries.	K2	I
3	Develop Inventory and voucher entries	K3	II
4	Create cost centres and voucher entries	K6	III
5	Compose the advance invoicing	K6	IV
6	Integrate the procedure for registration of GST.	K6	V

UNIT I- INTRODUCTION TO TALLY

18 Hrs

- 1.1 Basic concept of Tally
- 1.2 Architecture and customization of Tally
- 1.3 F11 features of Tally
- 1.4 F12 configuration of Tally
- 1.5 Tally screen and menu

UNIT II - LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES 18 Hrs

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

UNIT III- INVENTORY AND VOUCHER ENTRIES

18 Hrs

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

UNIT IV- COST CENTERS AND VOUCHER ENTRIES AND ADVANCED INVOICING

18 Hrs

- 4.1 Cost centers and cost category
 - 4.1.1 Creation of cost centers
 - 4.1.2 Editing and deleting
 - 4.1.3 Cost centers in voucher entry
 - 4.1.4 Create Bill wise details
 - 4.1.5 Create Tracking Number
 - 4.1.6 Create Order Number
- 4.2 Advanced Invoicing
 - 4.2.1 Create receipt note
 - 4.2.2 Create delivery note
 - 4.2.3 Create Rejection in
 - 4.2.4 Create Rejection out
 - 4.2.5 Create purchase order
 - 4.2.6 Create sales order

UNIT V - GST APPLICATION IN TALLY

18 Hrs

- 5.1 Computation of GST
 - 5.1.1 Introduction to GST
 - 5.1.2 Features of GST
 - 5.1.3 Input and output GST Ledger
 - 5.1.4 Creation of import purchase
 - 5.1.5 Creation of interstate purchase
 - 5.1.6 Creation of purchase of capital goods

- 5.1.7 Creation of export sales
- 5.1.8 Creation of interstate sales
- 5.1.9 Creation of sales-exempt

UNIT – VI 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	Block chains in Banking	https://www.cbinsights.com/research/blockchain-disrupting-banking/

TEXT

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 (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO TALLY			
1.1	Basic concept of Tally	<ul style="list-style-type: none">• State the basic concept of Tally	K2
1.2	Architecture and customization of Tally	<ul style="list-style-type: none">• Explain the Architecture and customization of Tally	K1
1.3	F11 features of Tally	<ul style="list-style-type: none">• Interpret F11 features of Tally	K2
1.4	F12 configuration of Tally	<ul style="list-style-type: none">• Interpret F12 configuration of Tally	K2
1.5	Tally screen and menu	<ul style="list-style-type: none">• Elucidate the items in tally screen and menu	K2
UNIT II LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES			
2.1	Ledger creation	<ul style="list-style-type: none">• Explain how to create a ledger	K2
2.1.1	Creation of company	<ul style="list-style-type: none">• Explain how to create a company	K2
2.1.2	Group creation	<ul style="list-style-type: none">• Demonstrate the procedure for creating group	K2
2.1.3	Ledger creation	<ul style="list-style-type: none">• Expound how to create a ledger	K2

2.1.4	Altering and deleting company, group and ledger Accounts	<ul style="list-style-type: none"> Applying the alteration and deletion of company, group and ledger accounts 	K3
2.2	Accounting voucher Entries	<ul style="list-style-type: none"> Demonstrate how to enter the transaction in accounting voucher 	K2
2.2.1	Receipts voucher	<ul style="list-style-type: none"> Interpret Receipts voucher 	K2
2.2.2	Payment voucher	<ul style="list-style-type: none"> Explain Payment voucher 	K2
2.2.3	Purchase voucher	<ul style="list-style-type: none"> State Purchase voucher 	K1
2.2.4	Sales voucher	<ul style="list-style-type: none"> Expound Sales voucher 	K1
2.2.5	Contra voucher	<ul style="list-style-type: none"> Define Contra voucher 	K1
2.2.6	Journal voucher	<ul style="list-style-type: none"> Elucidate Journal voucher 	K2
2.2.7	Altering and Deleting voucher	<ul style="list-style-type: none"> Apply alteration and deletion in deleting voucher 	K3
UNIT III INVENTORY AND VOUCHER ENTRIES			
3.1	Creation of Inventory	<ul style="list-style-type: none"> Create Inventory Voucher types as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. 	K5
3.1.1	Configuration and features of stock items	<ul style="list-style-type: none"> List out the configuration and features applicable in stock items 	K1
3.1.2	Create stock item	<ul style="list-style-type: none"> Creation of stock items 	K6
3.1.3	Create unit of measurement	<ul style="list-style-type: none"> Creation of units of measures 	K6
3.1.4	Create stock group	<ul style="list-style-type: none"> Creation of stock group 	K6
3.1.5	Create stock category	<ul style="list-style-type: none"> Creation of Stock category 	K6

3.1.6	Create Godown	<ul style="list-style-type: none"> • Creation of godown 	K6
3.2	Creation of inventory vouchers (without tracking no)	<ul style="list-style-type: none"> • Creation of inventory vouchers (without tracking no) 	K6
3.2.1	Create receipt note	<ul style="list-style-type: none"> • Creation of receipt note 	K6
3.2.2	Create delivery note	<ul style="list-style-type: none"> • Creation of delivery note 	K6
3.2.3	Create Rejection in	<ul style="list-style-type: none"> • Creation of rejection in 	K6
3.2.4	Create Rejection out	<ul style="list-style-type: none"> • Creation of rejection out 	K6
3.2.5	Stock Journal	<ul style="list-style-type: none"> • Create stock journal 	K6
3.2.6	Physical stock	<ul style="list-style-type: none"> • Create physical stock 	K6

UNIT IV COST CENTERS AND VOUCHER ENTRIES AND ADVANCED INVOICING

4.1	Cost centers and cost category	<ul style="list-style-type: none"> • Identify cost centers and cost category 	K3
4.1.1	Creation of cost centres	<ul style="list-style-type: none"> • Create cost centers 	K6
4.1.2	Editing and deleting	<ul style="list-style-type: none"> • Apply edition and deletion 	K3
4.1.3	Cost centres in voucher entry	<ul style="list-style-type: none"> • Apply cost centers in voucher entry 	K3
4.1.4	Create Bill wise details	<ul style="list-style-type: none"> • Creation of bill wise details 	K6
4.1.5	Create Tracking Number	<ul style="list-style-type: none"> • Creation of tracking number 	K6
4.1.6	Create Order Number	<ul style="list-style-type: none"> • Creation of order number 	K6

4.2	Advanced Invoicing	<ul style="list-style-type: none"> • Explain advanced invoicing 	K6
4.2.1	Create receipt note	<ul style="list-style-type: none"> • Creation of receipt note 	K6
4.2.2	Create delivery note	<ul style="list-style-type: none"> • Creation of delivery note 	K6
4.2.3	Create Rejection in	<ul style="list-style-type: none"> • Creation of rejection in 	K6
4.2.4	Create Rejection out	<ul style="list-style-type: none"> • Creation of rejection out 	K6
4.2.5	Create purchase order	<ul style="list-style-type: none"> • Creation of purchase order 	K6
4.2.6	Create sales order	<ul style="list-style-type: none"> • Creation of sales order 	K6

UNIT V

GST APPLICATION IN TALLY

5.1	Computation of GST	<ul style="list-style-type: none"> • Demonstrate GST 	K2
5.1.1	Introduction to GST	<ul style="list-style-type: none"> • Explain GST 	K2
5.1.2	Features of GST	<ul style="list-style-type: none"> • Explain the features of GST 	K2
5.1.3	Input and output GST Ledger	<ul style="list-style-type: none"> • Demonstrate the input and output in GST Ledger 	K2
5.1.4	Creation of import purchase	<ul style="list-style-type: none"> • Create import purchase 	K6
5.1.5	Creation of interstate purchase	<ul style="list-style-type: none"> • Create interstate purchase 	K6
5.1.6	Creation of purchase of capital goods	<ul style="list-style-type: none"> • Create purchase of capital goods 	K6
5.1.7	Creation of export sales	<ul style="list-style-type: none"> • Create export sales 	K6

5.1.8	Creation of interstate sales	<ul style="list-style-type: none"> • Create interstate sales 	K6
5.1.9	Creation of sales-exempt	<ul style="list-style-type: none"> • Create sales- exempt 	K6

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	-	-	H	-	-	-	-	M	-	-	-
CO2	H	H	M	-	H	M	-	M	-	H	-	M	M
CO3	H	M	M	-	H	M	-	M	-	H	-	M	M
CO4	H	M	M	-	H	M	-	M	-	H	-	M	M
CO5	H	M	M	-	H	L	-	-	-	M	-	-	-
CO6	H	M	-	-	H	L	-	L	-	M	-	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 –V	CORE: IX- CORPORATE FINANCE	CODE: U20SF509
CREDITS: 5		HOURS PER WEEK: 5

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1	Discuss the concepts in Financial Statement Analysis	K6	I
2	Explain the various Types of financial instruments	K6	II
3	Compare dividend policies and Lease finance	K5	III
4	Devise a Process in working capital management	K6	IV
5	Elaborate Cash management techniques	K6	V
6	Adapt relevant Tax implications of transfer pricing	K6	V

UNIT I - FINANCIAL STATEMENT ANALYSIS

15Hrs

- 1.1 Common size financial statements
- 1.2 Common base year financial statements
- 1.3 Financial Ratios
 - 1.3.1 Liquidity
 - 1.3.2 Leverage
 - 1.3.3 Activity
 - 1.3.4 Profitability
 - 1.3.5 Market
- 1.4 Profitability analysis
 - 1.4.1 Income measurement analysis
 - 1.4.2 Revenue analysis
 - 1.4.3 Cost of sales analysis
 - 1.4.4 Expense analysis
 - 1.4.5 Variation analysis
- 1.5 Impact of foreign operations
- 1.6 Effects of changing prices and inflation
- 1.7 Off-balance sheet financing

- 1.8 Impact of changes in accounting treatment
- 1.9 Accounting and economic concepts of value and income
- 1.10 Earnings quality

UNIT II – FINANCIAL MANAGEMENT

15Hrs

- 2.1 Calculating return
- 2.2 Types of risk
- 2.3 Relationship between risk and return
- 2.4 Term structure of interest rates
- 2.5 Types of financial instruments
- 2.6 Cost of capital
- 2.7 Valuation of financial instruments

UNIT III - RAISING CAPITAL

15Hrs

- 3.1 Financial markets and regulation
- 3.2 Market efficiency
- 3.3 Financial institutions
- 3.4 Initial and secondary public offerings
- 3.5 Dividend policy and share repurchases
- 3.6 Lease financing

UNIT IV- WORKING CAPITAL MANAGEMENT

12Hrs

- 4.1 Working capital terminology
- 4.2 Cash management
- 4.3 Marketable securities management
- 4.4 Accounts receivable management
- 4.5 Inventory management
- 4.6 Types of short-term credit
- 4.7 Short-term credit management

**UNIT V- CORPORATE RESTRUCTURING AND INTERNATIONAL
FINANCE**

18 Hrs

- 5.1 Mergers and acquisitions
- 5.2 Bankruptcy
- 5.3 Other forms of restructuring
- 5.4 Fixed, flexible, and floating exchange rates
- 5.5 Managing transaction exposure
- 5.6 Financing international trade
- 5.7 Tax implications of transfer pricing

UNIT – VI TOPICS FOR SELF STUDY

Sl.No	Topics	Web links
1.	Financial Analytics	https://ecapitaladvisors.com/blog/what-is-financial-analytics
2.	Creating value through Working Capital	https://www.pwc.com/gx/en/services/deals/business-recovery-restructuring/working-capital-opportunity.html
3.	Financial Management Software	https://www.capterra.com/financial-management-software/
4.	Financial management for Application Portfolio Management (APM)	https://docs.servicenow.com/bundle/paris-it-business-management/page/product/itfinance/concept/financial-management-apm.html

TEXTS

- 1. Van Horn, James, C., and Wachowicz, John M. Jr., Fundamentals of Financial Management, 13th edition, FT / Prentice Hall, Harlow, England, 2009.
- 2. Wiley CMA Excel Learning System Exam Review: Part 2, Financial Decision Making

REFERENCES

- 1. Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon, 2012 Interpretation and Application of

International Financial Reporting Standards, John Wiley & Sons, Hoboken, NJ, 2012.

2. Gibson, Charles H., Financial Reporting & Analysis, 13th edition, SoutWesternCengageLearning, Mason, OH, 2013.
3. Subramanyam, K.R., and Wild, John L., Financial Statement Analysis, 10th edition, McGraw Hill, New York, NY, 2009.
4. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, Principles of Corporate Finance, 10th edition, McGraw Hill, New York, NY, 2011.

WEB LINKS

1. <https://is.cuni.cz/studium/predmety/index.php?do=download&did=186638&kod=JEM034>
2. <https://www.wiley.com/en-us/Wiley+IFRS+2014%3A+Interpretation+and+Application+of+International+Financial+Reporting+Standards-p-9781118870372>

Theory 40%, Problems 60%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I FINANCIAL STATEMENT ANALYSIS			
1.1	Common size financial statements	<ul style="list-style-type: none"> • Define Common size financial statements 	K1
1.2	Common base year financial statements	<ul style="list-style-type: none"> • Develop Common base year financial statements 	K3
1.3	Financial Ratios	<ul style="list-style-type: none"> • Compare the various Financial Ratios 	K4
1.4	Profitability analysis	<ul style="list-style-type: none"> • Illustrate the profitability analysis 	K3
1.5	Impact of foreign operations	<ul style="list-style-type: none"> • Discuss the Impact of foreign operations 	K6

1.6	Effects of changing prices and inflation	<ul style="list-style-type: none"> Examine the Effects of changing prices and inflation 	K4
1.7	Off-balance sheet financing	<ul style="list-style-type: none"> Explain Off-balance sheet financing 	K5
1.8	Impact of changes in accounting treatment	<ul style="list-style-type: none"> Analyze the Impact of changes in accounting treatment 	K4
1.9	Accounting and economic concepts of value and income	<ul style="list-style-type: none"> Adapt the Accounting and economic concepts of value and income 	K6
1.10	Earnings quality	<ul style="list-style-type: none"> Find Earnings quality 	K1
UNIT II FINANCIAL MANAGEMENT			
2.1	Calculating return	<ul style="list-style-type: none"> Define Returns 	K1
2.2	Types of risk	<ul style="list-style-type: none"> Analyze Types of risk 	K4
2.3	Relationship between risk and return	<ul style="list-style-type: none"> Classify the Relationship between risk and return 	K2
2.4	Term structure of interest rates	<ul style="list-style-type: none"> Explain Term structure of interest rates 	K5
2.5	Types of financial instruments	<ul style="list-style-type: none"> Analyze the Types of financial instruments 	K4
2.6	Cost of capital	<ul style="list-style-type: none"> Define Cost of capital 	K1
2.7	Valuation of financial instruments	<ul style="list-style-type: none"> Elaborate the Valuation of financial instruments 	K6
UNIT III RAISING CAPITAL			
3.1	Financial markets and regulation	<ul style="list-style-type: none"> Examine the Types of Financial markets and regulation 	K4

3.2	Market efficiency	<ul style="list-style-type: none"> Assess the Market efficiency 	K5
3.3	Financial institutions	<ul style="list-style-type: none"> Make use of Financial institutions 	K3
3.4	Initial and secondary public offerings	<ul style="list-style-type: none"> Identify Initial and secondary public offerings 	K4
3.5	Dividend policy and share repurchases	<ul style="list-style-type: none"> Compare Dividend and share repurchase 	K4
3.6	Lease financing	<ul style="list-style-type: none"> Determine Lease financing 	K5
UNIT IV WORKING CAPITAL MANAGEMNT			
4.1	Working capital terminology	<ul style="list-style-type: none"> Choose Working capital terminology 	K1
4.2	Cash management	<ul style="list-style-type: none"> Identify the cash management method used 	K4
4.3	Marketable securities management	<ul style="list-style-type: none"> Explain the concept of Marketable securities management 	K2
4.4	Accounts receivable management	<ul style="list-style-type: none"> Elaborate Accounts receivable management 	K6
4.5	Inventory management	<ul style="list-style-type: none"> Choose the relevant method in Inventory management 	K6
4.6	Types of short-term credit	<ul style="list-style-type: none"> Find the type of short-term credit 	K1
4.7	Short-term credit management	<ul style="list-style-type: none"> Explain the Short-term credit management 	K5
UNIT V CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE			
5.1	Mergers and acquisitions	<ul style="list-style-type: none"> Compare Mergers and acquisitions 	K2
5.2	Bankruptcy	<ul style="list-style-type: none"> Dissect Bankruptcy 	K4

5.3	Other forms of restructuring	<ul style="list-style-type: none"> Discuss restructuring 	K6
5.4	Fixed, flexible, and floating exchange rates	<ul style="list-style-type: none"> Evaluate Fixed, flexible, and floating exchange rates 	K5
5.5	Managing transaction exposure	<ul style="list-style-type: none"> Examine Managing transaction exposure 	K4
5.6	Financing international trade	<ul style="list-style-type: none"> Discuss Financing international trade 	K6
5.7	Tax implications of transfer pricing	<ul style="list-style-type: none"> Apply Tax implications of transfer pricing 	K3

MAPPING SCHEME FOR THE POs, PSOs, AND Cos

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER: V	ELECTIVE II - INTERNATIONAL TRADE	COURSE CODE: U20SF5:2
CREDITS: 5		HOURS PER WEEK: 5

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1.	Elaborate the fundamentals and theories of International Trade	K6	I
2.	Appraise the components and structure of Balance of Payments Accounts	K4	II
3.	Interpret the procedure for exports and institutional support to export finance.	K4	III
4.	Estimate the impact of foreign exchange on International Trade.	K6	IV
5	Discuss the international institutional support for extension of trade	K6	IV
6.	Analyse the implications of various international agreements for the promotion of trade.	K4	V

UNIT I – INTRODUCTION AND THEORIES OF INTERNATIONAL TRADE

15Hrs

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

UNIT II – TRADE POLICY, PROTECTION, BALANCE OF PAYMENTS **15 Hrs**

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

UNIT III- EXPORT PROCEDURE, FOREIGN EXCHANGE AND EXCHANGE CONTROL **15 Hrs**

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

UNIT IV – INTERNATIONAL FINANCIAL ORGANISATIONS TO TRADE 15 Hrs

- 4.1 International Monetary Fund (IMF)
 - 4.1.1 Background of IMF
 - 4.1.2 Objectives and functions of IMF
 - 4.1.3 Financial resources of the fund
 - 4.1.4 Lending operations of the fund
 - 4.1.5 Conditionalities of the IMF assistance
- 4.2 Special Drawing Rights (SDR)
 - 4.2.1 Meaning and origin of Special Drawing Rights
 - 4.2.2 Merits and criticism of SDR scheme
 - 4.2.3 India and IMF
 - 4.2.4 Critical assessment of the working of IMF
 - 4.2.5 Criticism of IMF
- 4.3 International Bank for Reconstruction and Development (IBRD)
 - 4.3.1 Genesis of IBRD
 - 4.3.2 Objectives and functions of IBRD
 - 4.3.3 Lending operations of the World Bank
 - 4.3.4 World Bank special assistance scheme
 - 4.3.5 Other activities of World Bank
 - 4.3.6 Critical appraisal of the working of World Bank
 - 4.3.7 Indian and the World Bank
- 4.4 International Development Association
 - 4.4.1 Objectives of IDA
 - 4.4.2 Membership and organization of the IDA
 - 4.4.3 World Bank and IDA
 - 4.4.4 IDA and India
- 4.5 International Finance Corporation (IFC)
 - 4.5.1 Objectives
 - 4.5.2 Membership and capital resources
 - 4.5.3 The World Bank and the IFC
 - 4.5.4 Investment policy of IFC
 - 4.5.5 IFC and Developing countries
 - 4.5.6 Criticism of IFC

- 4.6 Asian Development Bank (ADB)
 - 4.6.1 Origin, Objectives and functions of ADB
 - 4.6.2 Membership, Organisation and Financial resources of ADB
 - 4.6.3 Activities of the Bank
 - 4.6.4 ADB and India
 - 4.6.5 Criticism of the functioning of the ADB

UNIT V- INTERNATIONAL AGREEMENT FOR PROMOTION OF TRADE 15 Hrs

- 5.1 United Nations conference on trade and development (UNCTAD)
 - 5.1.1 Background of UNCTAD
 - 5.1.2 Organisations and functions of UNCTAD
 - 5.1.3 Conferences of UNCTAD
 - 5.1.4 The achievements of UNCTAD
 - 5.1.5 UNIDO and its contributions
- 5.2 General Agreement on Trade and Tariffs (GATT)
 - 5.2.1. Objective of GATT
 - 5.2.2. Provisions of GATT
 - 5.2.3. GATT Conferences (Rounds of Global Trade Negotiations)
 - 5.2.4. Defects of GATT
 - 5.2.5. The Uruguay Round and World Trade Organisation (WTO)
 - 5.2.6. Objectives and functions of WTO
 - 5.2.7. TRIPs and TRIMs and its implications to India
- 5.3 International Economic integration in international trade
 - 5.3.1 Benefits of Economic Integration
 - 5.3.2 Forms of economic integration
 - 5.3.3 Objectives, organization and achievements of European Economic Community
 - 5.3.4 Other economic integration grouping (NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA).

UNIT – VI TOPICS FOR SELF STUDY

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

TEXT

Bhagvati, J, International Trade. Penguin Books, (2007).

REFERENCES

1. Aswathappa, K. (2010). International Business (5thed.). New Delhi: Mcgraw Hill Education Pvt. Ltd.
2. Charles W. L. Hill., &Arun. K. Jain. (2008). International Business (6th ed.). New Delhi: Mcgraw Hill Education Pvt. Ltd.
3. Francis Cherrunilam. (2009). International Trade and Export Management. New Delhi: Himalya Publications
4. India's Trade statistics, published by CMIE and DGCIS

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION AND THEORIES OF INTERNATIONAL TRADE			
1.1	Introduction to International Trade 1.1.1 Meaning, Features of international trade, 1.1.2 Difference between internal trade and international trade, 1.1.3 Advantages 1.1.4 Arguments of international Trade	<ul style="list-style-type: none"> • Recall the meaning of international trade • Explain the Features of International Trade • Compare internal trade and international trade. • Describe the advantages and disadvantages of international trade 	K2
1.2	Theories of International Trade 1.2.1 Adam smith theory of Absolute cost of advantage 1.2.2 Ricardo's theory of Comparative cost 1.2.3 Haberler's opportunity cost theory 1.2.4 Heckscher-Ohlin theory of Factor Endowments	<ul style="list-style-type: none"> • Explain and illustrate the Doctrine of Comparative cost theory • Evaluate critically Adam Smith's theory of Absolute cost of advantage 	K6
UNIT II TRADE POLICY, PROTECTION AND BALANCE OF PAYMENTS			

2.1	<p>Free Trade and Protection</p> <p>2.1.1 Meaning of Free Trade and Protection</p> <p>2.1.2 Advantages and disadvantages</p> <p>2.1.3 Arguments against Protection</p> <p>2.1.4 Meaning of Tariff, Types and its Effects</p>	<ul style="list-style-type: none"> • Recall the meaning of Free Trade • Explain the advantages and disadvantages of Free trade • Analyse the arguments against protection and providing suggestive measures 	K4
2.2	<p>Balance of Trade and Payment</p> <p>2.2.1 Meaning and definition of Balance of Trade and Payments</p> <p>2.2.2 Components and Structure of BOP</p> <p>2.2.3 Different terms in the concept of BOP</p> <p>2.2.4 Types of Disequilibrium and their causes</p> <p>2.2.5 Methods of correcting unfavourable BOP</p>	<ul style="list-style-type: none"> • Define Balance of Payments • Describe the structure of BOP accounts in India • Analyze the various methods of correcting the disequilibrium of BOP • Explain the Components of BOP 	K1 K4
UNIT III EXPORT PROCEDURE, FOREIGN EXCHANGE AND EXCHANGE CONTROL			
3.1	Export Procedures	<ul style="list-style-type: none"> • Outline the Export Procedures 	K1
3.2	<p>Institutional Support to Export Finance</p> <p>3.2.1 Role of Commercial Bank and RBI in Export Finance</p> <p>3.2.2 Functions of EXIM Bank</p>	<ul style="list-style-type: none"> • State the functions of EXIM Bank • Discuss the Role of RBI in financing Exports 	K2

	3.2.3 Role of ECGC		
3.3	<p>Foreign Exchange</p> <p>3.3.1 Meaning of Foreign exchange</p> <p>3.3.2 Methods of Foreign payments</p> <p>3.3.3 Foreign exchange market and its functions</p> <p>3.3.4 Rate of exchange and determination of rate of exchange</p> <p>3.3.5 Fluctuating exchange rate and its causes</p> <p>3.3.6 Arguments for stable and fluctuating exchange rates</p> <p>3.3.7 Policy of controlled floating or managed flexibility</p> <p>3.3.8 Purchasing power parity theory</p> <p>3.3.9 Criticism of purchasing power parity theory</p>	<ul style="list-style-type: none"> • Explain the methods of fixing Foreign Exchange Rates. • Discuss the Purchasing Power Parity Theory • Analyze the various methods Foreign Payments • Examine critically the Purchasing Parity theory. 	K4
3.4	<p>Meaning of exchange control</p> <p>3.4.1 Objectives and methods of exchange control</p> <p>3.4.2 Merits and defects of exchange control</p>	<ul style="list-style-type: none"> • Recognise the Objectives of Exchange Control • Analyze the various methods of Exchange Control 	K4
UNIT IV INTERNATIONAL FINANCIAL ORGANISATIONS TO TRADE			
4.1	<p>International Monetary Fund (IMF)</p> <p>4.1.1 Background of IMF</p> <p>4.1.2 Objectives and functions of IMF</p>	<ul style="list-style-type: none"> • List the Objectives of IMF 	K2

	<p>4.1.3 Financial resources of the fund</p> <p>4.1.4 Lending operations of the fund</p> <p>4.1.5 Conditionality of the IMF assistance</p>	<ul style="list-style-type: none"> • Discuss the Functions of IMF 	
4.2	<p>Special Drawing Rights (SDR)</p> <p>4.2.1 Meaning and origin of Special Drawing Rights</p> <p>4.2.2 Merits and criticism of SDR scheme</p> <p>4.2.3 India and IMF</p> <p>4.2.4 Critical assessment of the working of IMF</p> <p>4.2.5 Criticism of IMF</p>	<ul style="list-style-type: none"> • Recall the meaning of SDR • Explain the Circumstances leading to the SDR • Appraise critically IMF scheme 	K5
4.3	<p>International Bank for Reconstruction and Development (IBRD)</p> <p>4.3.1 Genesis of IBRD</p> <p>4.3.2 Objectives and functions of IBRD</p> <p>4.3.3 Lending operations of the World Bank</p> <p>4.3.4 World Bank special assistance scheme</p> <p>4.3.5 Other activities of World Bank</p> <p>4.3.6 Critical appraisal of the working of World Bank</p> <p>4.3.7 Indian and the World Bank</p>	<ul style="list-style-type: none"> • Enumerate the Objectives of IBRD • Analyze the Various activities of World Bank • Appraise critically the Working of IBRD • Discuss the Functions of IBRD 	K5
4.4	<p>International Development Association</p> <p>4.4.1 Objectives of IDA</p>	<ul style="list-style-type: none"> • Recognize the Objectives of IDA 	K6

	<p>4.4.2 Membership and organization of the IDA</p> <p>4.4.3 World Bank and IDA</p> <p>4.4.4 IDA and India</p>	<ul style="list-style-type: none"> Evaluate the World bank assistance to India 	
4.5	<p>International Finance Corporation (IFC)</p> <p>4.5.1 Objectives</p> <p>4.5.2 Membership and capital resources</p> <p>4.5.3 The World Bank and the IFC</p> <p>4.5.4 Investment policy of IFC</p> <p>4.5.5 IFC and Developing countries</p> <p>4.5.6 Criticism of IFC</p>	<ul style="list-style-type: none"> List the Objectives of IFC Evaluate IFC's Policies and financial assistance with respect of Developing Countries 	K6
4.6	<p>Asian Development Bank (ADB)</p> <p>4.6.1 Origin, Objectives and functions of ADB</p> <p>4.6.2 Membership, Organisation and Financial resources of ADB</p> <p>4.6.3 Activities of the Bank</p> <p>4.6.4 ADB and India</p> <p>4.6.5 Criticism of the functioning of the ADB</p>	<ul style="list-style-type: none"> Identify the Objectives of ADB Analyze the various Activities of ADB Discuss the Functions of ADB 	K4
UNIT V INTERNATIONAL AGREEMENT FOR PROMOTION OF TRADE			
5.1	<p>United Nations conference on trade and development (UNCTAD)</p> <p>5.1.1 Background of UNCTAD</p> <p>5.1.2 Organisations and functions of UNCTAD</p> <p>5.1.3 Conferences of UNCTAD</p> <p>5.1.4 The achievements of UNCTAD</p>	<ul style="list-style-type: none"> List the achievements of UNCTAD Explain the Objectives and Organization of UNCTAD Conferences 	K2

	5.1.5 UNIDO and its contributions	<ul style="list-style-type: none"> • Discuss the Functions of UNCTAD 	
5.2	<p>General Agreement on Trade and Tariffs (GATT)</p> <p>5.2.1. Objective of GATT</p> <p>5.2.2. Provisions of GATT</p> <p>5.2.3. GATT Conferences (Rounds of Global Trade Negotiations)</p> <p>5.2.4. Defects of GATT</p> <p>5.2.5. The Uruguay Round and World Trade Organisation (WTO)</p> <p>5.2.6. Objectives and functions of WTO</p> <p>5.2.7. TRIPs and TRIMs and its implications to India</p>	<ul style="list-style-type: none"> • Categorize the Objectives of GATT • Discuss the Functions of WTO • Analyze the TRIPS and TRIMS Implications in India 	K4
5.3	<p>International Economic integration in international trade</p> <p>5.3.1 Benefits of Economic Integration</p> <p>5.3.2 Forms of economic integration</p> <p>5.3.3 Objectives, organization and achievements of European Economic Community</p> <p>5.3.4 Other economic integration grouping (NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA)</p>	<ul style="list-style-type: none"> • Identify the Objectives of European Economic Community. • List the achievements of European Economic Community. • Present the various forms of Economic Integration. • Examine the objective and working of NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA 	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	M	M	L	L	L	L	L	H	-	L	L
CO 2	H	M	M	L	L	-	-	-	L	M	-	L	L
CO 3	H	M	M	L	L	-	-	L	L	M	-	L	-
CO 4	H	M	M	L	L	-	-	-	L	M	-	L	-
CO 5	H	M	M	L	L	-	-	-	L	M	-	L	L
CO 6	H	M	M	L	L	L	-	L	L	M	-	L	L

COURSE ASSESSMENT METHODS

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

SEMESTER: V	ELECTIVE: II-	COURSE CODE: U20SF5:3
CREDITS : 5	ADVERTISING MANAGEMENT	HOURS PER WEEK: 5

COURSE OUTCOMES

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

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

UNIT I - ADVERTISING

15 Hrs

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

UNIT II- MARKETING RESEARCH AND ADVERTISING BUDGET

15 Hrs

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

2.4.2 Appropriation

2.4.3 Methods

UNIT III - ADVERTISING COPY AND MEDIA

15 Hrs

3.1 Advertising campaign

3.1.1 Planning Creativity

3.1.2 USP, Psychology, Appeals

3.2 Advertisement copy

3.2.1 Types

3.2.2 Components

3.2.3 Essentials

3.2.4 Copy layout

3.2.5 Visualisation to layout

3.2.6 Requisites

3.3 Advertising Media

3.3.1 Types

3.3.2 Selection Scheduling

3.3.3 New media options: Internet

UNIT IV- ADVERTISING AGENCY

15 Hrs

4.1 Advertising Agency

4.1.1 Functions

4.1.2 Organisation

4.1.3 Agency relationship with client and with media selection of an agency

4.1.4 Agency compensation

UNIT V- EFFECTIVENESS OF ADVERTISING

15 Hrs

5.1 Measuring effectiveness of advertising

5.1.1 Pre testing

5.1.2 Post testing

5.2 Advertising audit

5.2.1 Social, ethical and legal aspects of advertising

5.2.2 Control and regulation over advertising

UNIT – VI TOPICS FOR SELF STUDY

S. No	Topics	Web Links
1	Web Banner Advertising	https://en.wikipedia.org/wiki/Web_banner
2	Benefits of Online Advertising	https://www.exactdrive.com/news/5-benefits-of-online-advertising
3	Different types of Mobile Advertising	https://en.wikipedia.org/wiki/Mobile_advertising
4	Bandwagon Advertising Propaganda Techniques	https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html

TEXT

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

REFERENCES

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

WEB LINKS

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

	2.3.2 Principles	<ul style="list-style-type: none"> List out the principles of advertising strategy 	K1
	2.3.3 DAGMAR	<ul style="list-style-type: none"> Explain the importance of the DAGMAR Approach 	K2
2.4	Advertising budget	<ul style="list-style-type: none"> Define advertising budget 	K1
	2.4.1 Process	<ul style="list-style-type: none"> Recognise the process of advertising budget 	K1
	2.4.2 Appropriation	<ul style="list-style-type: none"> Describe the concept of advertising budget appropriation 	K2
	2.4.3 Methods	<ul style="list-style-type: none"> Recall the methods of advertising budgets 	K1
UNIT III ADVERTISING COPY AND MEDIA			
3.1	Advertising campaign	<ul style="list-style-type: none"> Identify the fundamentals of advertising campaign 	K2
	3.1.1 Planning Creativity	<ul style="list-style-type: none"> Design the advertising strategy in creating an advertising campaign 	K5
	3.1.2 USP, Psychology, Appeals.	<ul style="list-style-type: none"> Explain how the USP, Psychology concepts are used in advertising campaign 	K2
3.2	Advertisement copy	<ul style="list-style-type: none"> State the meaning of advertising copy 	K1
	3.2.1 Types	<ul style="list-style-type: none"> Identify the types of advertising copy 	K2
	3.2.2 Components	<ul style="list-style-type: none"> Illustrate the components of advertising copy 	K2

	4.1.4 Agency compensation.	<ul style="list-style-type: none"> Recall the sources of revenue for advertising agency 	K1
UNIT V EFFECTIVENESS OF ADVERTISING			
5.1	Measuring effectiveness of advertising	<ul style="list-style-type: none"> Demonstrate how to measure advertising effectiveness 	K3
	5.1.1 Pre testing	<ul style="list-style-type: none"> List the various pretesting tools and techniques available for measuring advertising effectiveness 	K1
	5.1.2 Post testing	<ul style="list-style-type: none"> Classify the various post testing tools and techniques available for measuring advertising effectiveness 	K2
5.2	Advertising audit	<ul style="list-style-type: none"> Define Advertising Audit and explain the concept of advertising audit 	K1
	5.2.1 Social, ethical and legal aspects of advertising	<ul style="list-style-type: none"> Explain the social, ethical and legal aspects of advertising 	K2
	5.2.2 Control and regulation over advertising.	<ul style="list-style-type: none"> Illustrate the control and regulations in advertising 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	M	-	L	L	-	-	-	M	-	L	-
CO 2	H	M	L	-	L	-	-	-	-	M	-	L	-
CO 3	H	M	M	L	-	L	-	L	-	H	L	L	L
CO 4	H	M	M	L	L	-	-	-	-	M	-	L	-
CO 5	H	M	L	L	-	-	-	-	-	M	-	L	-
CO 6	H	M	-	-	-	-	-	-	-	L	-	-	-

COURSE ASSESSMENT METHODS

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

SEMESTER –V	SBEC - III GOODS AND SERVICES	CODE: U20SFPS3
CREDITS: 2	TAX	HOURS PER WEEK: 2

COURSE OUTCOMES

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

Sl.No.	Course Outcomes	Level	Unit
1	Categories the concept of GST with earlier taxation system of India	K4	I
2	Interpret the procedures for registration under GST regime	K2	II
3	Catalogue the scopes of supply under GST	K4	III
4	Calculate the time and value of supply	K4	III
5	Analyse the ITC mechanisms	K4	IV
6	Analyse the refund and payment of tax registered under different GST tax regime	K4	V

UNIT I INTRODUCTION

6 Hrs

- 1.1 Back Ground of GST
- 1.2 What is GST?
- 1.3 Indirect Tax System in India before GST
- 1.4 Taxes subsumed under GST
- 1.5 Advantages and shortcomings

UNIT II REGISTRATION

6 Hrs

- 2.1 Liability to Register
- 2.2 Mandatory Registration
- 2.3 Composition Levy in GST
- 2.4 Composition Tax Payer

UNIT III SUPPLY OF GOODS AND SERVICES

6 Hrs

- 3.1 Scope of Supply
- 3.2 Mixed Supply and Composite Supply

- 3.3 Time of Supply
- 3.4 Value of Supply
- 3.5 Invoicing

UNIT IV INPUT CREDIT MECHANISM

6 Hrs

- 4.1 Entitlement of Input Tax Credit
- 4.2 Non Entitlement of Input Tax Credit
- 4.3 Determination of Eligible Input Tax Credit
- 4.4 Input Tax Credit Setoff
- 4.5 Input Tax Credit Claim

UNIT V RETURNS AND PAYMENT OF TAX

6 Hrs

- 5.1 Types of Return Forms
- 5.2 Payment of Tax
 - 5.2.1 Electronic Tax Liability Register
 - 5.2.2 Timeline for Payment of Tax
 - 5.2.3 Modes of Payment
- 5.3 Consequences of Non Compliance
- 5.4 Accounts and other Records
- 5.5 Tax Rate Structure
- 5.6 Refund of Tax
- 5.7 Compliance Rating

UNIT – VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Web links
1.	Distribution of credit by Input Service Distributor (ISD)	https://taxguru.in/goods-and-service-tax/input-service-distributor-isd-gst-law.html
2.	Change in rate of tax in respect of supply of goods or services	https://taxguru.in/goods-and-service-tax/gst-change-in-rate-tax-respect-supply-services.html
3.	Functions of the GST Council	https://blog.saginofotech.com/gst-council
4.	Functions of GSTN	https://groww.in/p/tax/gstn/

TEXT

Study materials of The Institute of Cost and Management Accountants of India on Indirect Taxation

REFERENCES

Official Guide to Financial Accounting using Tally. ERP 9 with GST, 3rd Revised and Updated Edition, BPB Publications, 2018, New Delhi.

WEB LINKS

1. <http://www.iosrjournals.org/iosr-jbm/papers/Conf.18010-2018/Volume%201/9.%2037-40.pdf>
2. <https://www.gstindia.com/6251-2/>
3. <https://taxguru.in/income-tax/types-income-tax-return-forms.html>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Levels of Transaction
UNIT I INTRODUCTION			
1.1	Back Ground of GST	<ul style="list-style-type: none">• Recall the back ground of GST	K1
1.2	What is GST?	<ul style="list-style-type: none">• Describe the concept of GST	K2
1.3	Indirect Tax System in India before GST	<ul style="list-style-type: none">• Analyze indirect taxation system in India before GST	K4
1.4	Taxes subsumed under GST	<ul style="list-style-type: none">• State the taxes subsumed under GST	K1
1.5	Advantages and shortcomings	<ul style="list-style-type: none">• List out the advantages and shortcomings of GST	K1
UNIT II REGISTRATION			
2.1	Liability to Register	<ul style="list-style-type: none">• Know who is liable to register	K1

2.2	Mandatory Registration	<ul style="list-style-type: none"> Summarize the procedure for mandatory Registration under GST 	K2
2.3	Composition Levy in GST	<ul style="list-style-type: none"> Explain the concept of composition scheme in GST 	K2
2.4	Composition Tax Payer	<ul style="list-style-type: none"> Interpret the person who is eligible for opting composition scheme under GST 	K1
UNIT III SUPPLY OF GOODS AND SERVICES			
3.1	Scope of Supply	<ul style="list-style-type: none"> Analyze the scopes of supply 	K4
3.2	Mixed Supply and Composite Supply	<ul style="list-style-type: none"> Distinguish the concept of mixed supply and composite supply 	K4
3.3	Time of Supply	<ul style="list-style-type: none"> Illustrate the concept of time of supply under GST with examples 	K2
3.4	Value of Supply	<ul style="list-style-type: none"> Analysis the value of supply under GST with examples 	K4
3.5	Invoicing	<ul style="list-style-type: none"> Describe the elements of invoicing in GST 	K1
UNIT IV INPUT CREDIT MECHANISM			
4.1	Entitlement of Input Tax Credit	<ul style="list-style-type: none"> List out the conditions for entitlement of input tax credit under GST 	K1
4.2	Non Entitlement of Input Tax Credit	<ul style="list-style-type: none"> Interpret the conditions for non-entitlement of input tax credit 	K2
4.3	Determination of Eligible Input Tax Credit	<ul style="list-style-type: none"> state the conditions for availing input tax credit 	K1

4.4	Input Tax Credit Set off	<ul style="list-style-type: none"> Analyze the ITC set off from output and input supply 	K4
4.5	Input Tax Credit Claim	<ul style="list-style-type: none"> Explain the procedure of input tax credit claim 	K2
UNIT V RETURNS AND PAYMENT OF TAX			
5.1	Types of Return Forms	<ul style="list-style-type: none"> List out the types of return forms in GST 	K1
5.2	Payment of Tax	<ul style="list-style-type: none"> Discuss the methods of payment of tax under GST 	K2
5.2.1	Electronic Tax Liability Register	<ul style="list-style-type: none"> Explain electronic tax liability register's part in GST 	K2
5.2.2	Timeline for Payment of Tax	<ul style="list-style-type: none"> Categorize the time limit given for the tax payment under GST 	K4
5.2.3	Modes of Payment	<ul style="list-style-type: none"> List out the various modes of payment under GST 	K1
5.3	Consequences of Non Compliance	<ul style="list-style-type: none"> Interpret the consequences of non-compliance under GST 	K2
5.4	Accounts and other Records	<ul style="list-style-type: none"> Classify accounts and other records under GST 	K2
5.5	Tax Rate Structure	<ul style="list-style-type: none"> State the tax rate structure under GST 	K1
5.6	Refund of Tax	<ul style="list-style-type: none"> Identify the situations when the tax paid is refunded 	K2
5.7	Compliance Rating	<ul style="list-style-type: none"> Identify the business with compliance rating under GST 	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	H	-	M	-	L	M	H	-	H	M
CO2	H	-	H	M	H	-	-	M	-	H	M	M	H
CO3	H	H	H	H	H	M	L	M	M	H	L	M	M
CO4	H	-	H	M	H	-	M	-	-	M	L	M	H
CO5	-	H	H	H	H	L	L	M	M	M	L	M	H
CO6	H	-	H	M	H	-	-	L	M	H	-	M	H

COURSE ASSESSMENT METHODS

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

SEMESTER –VI	CORE – X BUSINESS MATHEMATICS	CODE: U20SF610
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
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.	K6	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

UNIT I - INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION AND ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION

20 Hrs

- 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

20 Hrs

- 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

20Hrs

- 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 AND INTEGRAL CALCULUS

20 Hrs

- 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 Hrs

- 5.1 Meaning Types of matrix
 - 5.1.1 Equal matrix
 - 5.1.2 Diagonal matrix
 - 5.1.3 Scalar matrix
 - 5.1.4 Unit matrix
 - 5.1.5 Null matrix

- 5.1.6 Row matrix
- 5.1.7 Column matrix
- 5.1.8 Symmetric matrix
- 5.1.9 Skew-symmetric matrix
- 5.2 Matrix operation
 - 5.2.1 Scalar multiplication
- 5.3 Addition and subtraction of matrices
- 5.4 Multiplication of two matrices
- 5.5 Transpose of matrix
- 5.6 Determinant of matrix
- 5.7 Singular and non-singular matrices
- 5.8 Input and output matrix
- 5.9 Adjoint of square matrix
- 5.10 Reciprocal matrix and inverse of matrix
- 5.11 Orthogonal matrix
- 5.12 Simultaneous linear equations

UNIT – VI 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/pub/sprite/papers/lfsSOSP91.ps

TEXTS

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/>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION AND ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION			
1.1	Introduction to Number System	<ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems 	K2
1.2 & 1.3	Law of Indices	<ul style="list-style-type: none"> Recall the laws constituting the problems of indices 	K1
	Meaning of a^0 , a^{-m} , $a^{p/q}$ & Problems	<ul style="list-style-type: none"> Apply the laws of indices to solve the problems of different types 	K3
	Meaning and order of surds	<ul style="list-style-type: none"> Recall the meaning and order of surds 	K1
	Square root of binomial surd $a + \sqrt{b}$ problems	<ul style="list-style-type: none"> Make use of laws to solve the different type of surds 	K3
1.4	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> Relate the knowledge with the problems of logarithm 	K2
	Product and quotient rule Problems	<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 investment using AP 	K3
1.8	Meaning of Geometric Progression	<ul style="list-style-type: none"> Calculate sequence and series of GP 	K3

	Problems of finding sum to n^{th} term	<ul style="list-style-type: none"> Utilize GP to know the investments in case of cumulative returns 	
1.9	Meaning of Harmonic Progression and Problems of finding n^{th} term	<ul style="list-style-type: none"> Calculate the sequence of HP 	K3
UNIT II SET THEORY AND APPLICATION PROBABILITY			
2.1	Meaning and types of Sets	<ul style="list-style-type: none"> Define meaning and types of Sets 	K1
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> Solve business problems using sets 	K3
2.2	Application Probability	<ul style="list-style-type: none"> Solve problems in Probability 	K3
2.3	Conditional Probability	<ul style="list-style-type: none"> Solve problems in permutation and combination. 	K3
UNIT III DIFFERENTIAL CALCULUS			
3.1	Limits of a function & its properties	<ul style="list-style-type: none"> Illustrate the function and properties of limits 	K2
3.2	Continuity and Properties of continuous function	<ul style="list-style-type: none"> Recall the properties of continuous function 	K1
3.3	Differentiation 3.3.1-3.3.3 Derivative of x^n , e^x & constant	<ul style="list-style-type: none"> Utilize the derivative functions and its rules to find the rate of change in business problems 	K3
	3.3.4 Derivative of sum of Two functions		
	3.3.5 Product Rule		
	3.3.6 Quotient Rule		
	3.3.7 Function of a function Rule		
	3.3.12 Application of derivative Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand 	K3
UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS			
4.1	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> Calculate maxima and minima in a function 	K3
4.2	Integral Calculus 4.2.1 Meaning 4.2.1 General rules of Integration 4.2.3 Methods of partial fractions	<ul style="list-style-type: none"> Evaluate the constructs of integration Examine the function using integrations 	K6

SEMESTER –VI	CORE -XI COMPANY LAW	CODE: U20SF611
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1	Explain the various provisions relating to Companies Act 2013	K2	I
2	Identify the various types of companies and their features	K2	I
3	Analyze the principal documents used in the formation of a company.	K4	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K4	III
5	Evaluate the provisions of Companies Act with the appointment and removal of directors.	K6	IV
6	Establish the various modes of winding up of a company.	K5	V

UNIT I INTRODUCTION

15Hrs

- 1.1. Introduction
- 1.2 Company definition
- 1.3 Characteristics
- 1.4 Types of companies
- 1.5 Public Company
- 1.6 Private Company
- 1.7 Features of public company and private company
- 1.8 Conversion of public company into private company
- 1.9 Companies registration
- 1.10 Lifting up of corporate veil

UNIT II DOCUMENTS-MEMORANDUM AND ARTICLES

15Hrs

- 2.1. Memorandum of association
- 2.2. Contents
- 2.3. Alteration of Memorandum
- 2.4. Articles of association
- 2.5. Contents
- 2.6. Alteration of Memorandum
- 2.7. Doctrine of Constructive notice
- 2.8. Doctrine of Indoor management
- 2.9. Prospectus

UNIT III MEETINGS

15Hrs

- 3.1 Meetings
- 3.2. Definitions

- 3.3 General meetings of shareholders
 - 3.3.1 Statutory meeting
 - 3.3.2 Annual general meeting
 - 3.3.3 Extraordinary general meeting
 - 3.3.4 Class meeting
- 3.4. Quorum for meeting
- 3.5. Proxy
- 3.6. Resolution
- 3.7. Minutes

UNIT IV COMPANY MEETINGS

15Hrs

- 4.1. Appointment of directors
 - 4.1.1 Appointment of directors by small share holder
 - 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 & Duties of directors
- 4.3 Register of director
- 4.4 Vacation of office of directors
- 4.5 Removal of directors

UNIT V WINDING UP

15Hrs

- 5.1. Winding up
- 5.2 Dissolution of company
- 5.3 Modes of winding up
- 5.4 Winding up by the court
- 5.5 Voluntary winding up
- 5.6 General provisions on winding up

UNIT – VI 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

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>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I COMPANY AND ITS FORMATION			
1.1.0	1.1.1 Company Definitions	<ul style="list-style-type: none">• Define the term Company	K1
	1.1.2 Characteristics	<ul style="list-style-type: none">• Explain the Characteristics of Company	K2
	1.1.3 Types of companies and their features including new companies as per companies Act 2013.	<ul style="list-style-type: none">• Discuss the various types of companies and their features.	K2
1.2.0	1.2.1 Stages in the formation of a company	<ul style="list-style-type: none">• Recall the various stages involved in the formation of a company.	K1
	1.2.2 Promoters and their legal position	<ul style="list-style-type: none">• List the role of promoters and their legal position	K1
1.3.0	Lifting up of corporate veil	<ul style="list-style-type: none">• Summarize the circumstances under which corporate veil is lifted.	K2
UNIT II PRINCIPAL DOCUMENTS			
	2.1.1 Memorandum of association and Its Contents	<ul style="list-style-type: none">• Describe the memorandum of association and its	K1

2.1.0	2.1.2 Alteration of memorandum	<ul style="list-style-type: none"> State the provisions relating to alteration of memorandum of association 	K1
	2.1.3 Doctrine of ultra vires	<ul style="list-style-type: none"> Recall the concept of the Doctrine of Ultra vires 	K1
2.2.0	2.2.1 Articles of association and its Contents	<ul style="list-style-type: none"> Explain articles of association and Its contents 	K2
	2.2.2 Alteration of Articles of association	<ul style="list-style-type: none"> Describe the provisions relating to alteration of articles of association 	K2
	2.2.3 Doctrine of Constructive notice	<ul style="list-style-type: none"> Underline the concept of Doctrine of Constructive notice 	K1
	2.2.4 Doctrine of Indoor management	<ul style="list-style-type: none"> Tell the meaning of Doctrine of Indoor management and Its exceptions 	K1
2.3.0	2.3.1 Prospectus and its contents	<ul style="list-style-type: none"> Identify the contents of prospectus 	K2
	2.3.2 Types of prospectus	<ul style="list-style-type: none"> Classify the types of prospectus 	K2
	2.3.3 Legal requirements of a prospectus	<ul style="list-style-type: none"> Analyze the legal requirements of a prospectus 	K4
	2.3.4 Liability for misstatement in prospectus	<ul style="list-style-type: none"> Explain the liability for misstatement in prospectus 	K2
UNIT III COMPANY MANAGEMENT			
3.1.0	Key Managerial Personnel	<ul style="list-style-type: none"> List the various Key Managerial Personnel. 	K1
3.2.0	Types of directors and their appointments	<ul style="list-style-type: none"> Classify the different types of directors 	K2
	3.2.1 Resident directors		K2

	3.2.2 Independent directors 3.2.3 Small shareholders directors 3.2.4 Women directors 3.2.5 Additional directors 3.2.6 Alternate directors 3.2.7 Nominee directors	<ul style="list-style-type: none"> Discuss the rules relating to appointment of directors. 	
3.3.0	Legal position of directors	<ul style="list-style-type: none"> Summarise the legal position of directors 	K2
3.4.0	Powers, Duties and Liabilities of directors	<ul style="list-style-type: none"> Describe the powers , Duties and Liabilities of directors 	K2
3.5.0	Register of directors	<ul style="list-style-type: none"> Demonstrate the provisions relating to registration of directors 	K3
3.6.0	Remuneration of directors	<ul style="list-style-type: none"> Explain the provisions relating to remuneration of directors 	K2
3.7.0	Removal of directors	<ul style="list-style-type: none"> Appraise the procedure for removal of a director from the company 	K4
UNIT IV COMPANY MEETINGS			
4.1.0	4.1.1 Meeting Definition	<ul style="list-style-type: none"> Define the term meeting 	K1
	4.1.2 General meetings of the shareholders 4.1.2.1 Statutory meeting 4.1.2.2 Annual General meeting 4.1.2.3 Extraordinary meeting 4.1.2.4 Class meeting	<ul style="list-style-type: none"> Measure the various kinds of shareholders meeting Organize the legal procedures relating to various meetings 	K4 K5
4.2.0	Quorum for meeting	<ul style="list-style-type: none"> State the meaning of quorum 	K1

		<ul style="list-style-type: none"> Recall the provisions relating to quorum of general meetings and Board meetings 	
4.3.0	Proxy	<ul style="list-style-type: none"> Explain the concepts of proxy 	K2
4.4.0	Resolution 4.4.1 Types of resolutions 4.4.1.1 Ordinary resolution 4.4.1.2 Special resolution 4.4.1.3 Resolution requiring special notice	<ul style="list-style-type: none"> Define resolution Describe types of resolution 	K2
4.5.0	Minutes	<ul style="list-style-type: none"> Recall the meaning of minutes Review the provisions relating to minutes of the board meeting 	K1 K6
UNIT V WINDING UP			
5.1.0	Winding up 5.1.1 Dissolution of Company 5.1.2 Modes of winding up 5.1.2.1 Winding up by court 5.1.2.2 Voluntary winding up 5.1.3 General provisions relating to winding up	<ul style="list-style-type: none"> Define the term winding up Recall various modes of winding up of a company Describe the consequences of winding up by the court Measure the provisions relating to winding up 	K1 K1 K2 K4
5.2.0	Insolvency and Bankruptcy Code, 2016	<ul style="list-style-type: none"> Establish the concepts of Insolvency and Bankruptcy Code 2016 	K5

MAPPING SCHEME FOR POs, PSOs AND COs**L-Low****M-Moderate****H- High**

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

COURSE ASSESSMENT METHODS**Direct**

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

Indirect

1. Course-end survey

SEMESTER VI	CORE-XII BANKING THEORY	CODE : U20SF612
CREDITS: 5	LAW AND PRACTICE	HOURS PER WEEK : 6

COURSE OUTCOMES

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

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

UNIT I BANKING

20 Hrs

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

UNIT II CENTRAL BANK

15 Hrs

- 2.1. Reserve bank of India – Objectives- Departments- Functions
- 2.2. Monetary policy – Types of credit control measures
 - 2.2.1 Objectives of Credit Control-Quantitative Credit Control
 - 2.2.2 Bank Rate-Working-Open market operation-Effectiveness
 - 2.2.3 Cash Reserve Ratio-Variable Cash Reserve ratio (VCRR)
 - 2.2.4 Selective Credit control measures-Regulation of Consumer Credit
- 2.3. Management of Deposits - Types of deposits
- 2.4. Advances and Lending -principles of sound bank lending

UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS 25 Hrs

- 3.1. Relationship between banker and customer
- 3.2. Special types of bank customers
- 3.3. Negotiable instruments – Definition – Features

- 3.3.1. Promissory note-Bill of exchange-Holder and Holder in due course
- 3.3.2. Cheques- Crossing of cheque –Types of crossing –Dishonour of Cheques
- 3.3.3. Endorsement –Types of Endorsements
- 3.4 Collection banker and paying banker
 - 3.4.1. Meaning of collecting banker-Capacity-Conversion-Statutory protection
 - 3.4.2. Meaning of paying banker- payment in due course
 - 3.4.3. Duties and responsibilities of paying banker in honouring cheques
 - 3.4.4. Dishonour and Consequences of wrongful dishonour by paying banker
 - 3.4.5. Statutory protection to paying banker

UNIT IV ELECTRONIC BANKING

15Hrs

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

UNIT V RECENT TRENDS

15Hrs

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

UNIT – VI TOPICS FOR SELF STUDY

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

TEXT

KPM Sundharam&P. NVarshney(2010)- “Banking Theory Law and Practice”,
Sultan Chand & Sons, New Delhi.

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic level of Transaction
UNIT I		BANKING	
1.0	An overview of Origin and development of banks	<ul style="list-style-type: none">Recall the origin and development of banks.	K1
1.1	Banking Regulations Act 1949	<ul style="list-style-type: none">Explain about the banking regulation act	K2
	Definition of Banking and Licensing of Banks		
1.2	Kinds of banks: Commercial banks Industrial or Investment banks Cooperative banks Agricultural development bank, EXIM bank Foreign banks or foreign exchange banks	<ul style="list-style-type: none">Identify knowledge, facts and rules in a different types of banking sectors	K3
1.3	Commercial Banks Functions of Modern Commercial banks Universal banking	<ul style="list-style-type: none">Analyse the functions of modern commercial banksDescribe the universal banking	K4
1.4	Opening of Bank Branches Importance and Inspection	<ul style="list-style-type: none">Identify the place for opening of bank branch.	K3
		<ul style="list-style-type: none">Determine the importance and the quality of work in opening of bank branches	K5

	Non-Banking Financial Companies (NBFC)	<ul style="list-style-type: none"> Outline the meaning of non-banking financial companies 	K2
UNIT II CENTRAL BANK			
2.0	RBI –objectives- departments-functions	<ul style="list-style-type: none"> Define various objectives of the RBI Discuss the RBI functions 	K2 K2
2.1	Monetary policy- Types of credit control Measures Objectives of Credit Control-Quantitative Credit Control Bank Rate-Working-Open market operation- Effectiveness Cash Reserve Ratio- Variable Cash Reserve ratio (VCRR) Selective Credit control measures- Regulation of Consumer Credit	<ul style="list-style-type: none"> Explain the various types of credit control Measure the monetary policy Analyze the open market and its effectiveness Evaluate the suitable technique for the VCRR Explain the various measures and regulation on credit control 	K2 K4 K4 K6 K2
2.2	Management of Deposits Types of deposits	<ul style="list-style-type: none"> Identify the various types of deposits Explain how to utilize about the management of deposits 	K2 K2
2.3	Advances and Lending- principles of sound bank lending	<ul style="list-style-type: none"> Describe the advances of lending principles 	K2
UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS			
3.0	Relationship between banker and customer	<ul style="list-style-type: none"> Discuss the relationship between banker and customer 	K3
3.1	Special types of bank customers	<ul style="list-style-type: none"> Analyse the special types of customers 	K4

3.2	Negotiable instruments- Definition – Features Promissory note-Bill of exchange-Holder and Holder in due course Cheques-Crossing of cheque- Types of crossing- Dishonour of Cheques Endorsement –Types of Endorsements	<ul style="list-style-type: none"> • Define the negotiable instruments • Identify the promissory note and bill of exchange • State the cheques and crossing of cheques • Explain the various types of crossing and endorsement 	K1 K2 K1 K2
3.3	Collection banker and paying banker Meaning, payment in due course- paying banker Duties of paying banker in honouring cheques Responsibilities of paying banker in honouring cheques Statutory protection to paying banker	<ul style="list-style-type: none"> • Summaries the collection banker and paying banker • Demonstrate the usage of paying banker • Explain the responsibilities and duties of paying banker 	K2 K3 K2
UNIT IV ELECTRONIC BANKING			
4.0	E-Banking – Meaning – Benefits	<ul style="list-style-type: none"> • Define E-Banking • Identify the benefits of E-banking 	K2 K2
4.1	Internet Banking Services – Drawbacks	<ul style="list-style-type: none"> • Describe the drawbacks of internet banking services 	K2
4.2	Mobile Banking – Features – Drawbacks	<ul style="list-style-type: none"> • Discuss the feature and draw backs of mobile banking 	K4
4.3	Automated Teller Machine (ATM) Features Benefits – Challenges	<ul style="list-style-type: none"> • Explain the ATM features and its benefits 	K2
4.4	Credit cards Benefits – Constraints	<ul style="list-style-type: none"> • Identify the benefits of credit cards 	K3
4.5	CDM- Coin vending machine- MICR Cheques – Benefits	<ul style="list-style-type: none"> • Appraise the usefulness of CDM and MICR 	K5
UNIT V RECENT TRENDS			
5.0	RBI Guidelines	<ul style="list-style-type: none"> • Recall the Guidelines of RBI 	K1

	Benefits of Electronic Clearing Systems	<ul style="list-style-type: none"> Give an outline about the benefits of ECS 	K2
5.1	E-Cheques E-Money- Real Time Gross Settlement (RTGS) –	<ul style="list-style-type: none"> Illustrate use of the E-cheques Distinguish the E-money and the RTGS 	K2 K4
	Benefits to Banker and Customer	<ul style="list-style-type: none"> Explain benefits to banker and customer 	K2
5.2	Core Banking Solutions (CBS) – Benefits	<ul style="list-style-type: none"> Explain core banking 	K2
	Single Window Concepts – Features	<ul style="list-style-type: none"> Summarize the features of single window concept 	K2
5.3	Demat account – Application supported by blocked amount (ASBA)	<ul style="list-style-type: none"> Apply the usage of Demat account and its applications 	K3

MAPPING SCHEME FOR THE POs, PSOs AND COs
L-Low M-Moderate H- High

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

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

SEMESTER –VI	CORE-XIII AUDITING	CODE: U20SF613
CREDITS: 4		HOURS PER WEEK: 6

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 with regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K4	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

20 Hrs

- 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

15 Hrs

- 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 Hrs**

- 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 Hrs**

- 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 Hrs**

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

UNIT – VI TOPICS FOR SELF STUDY

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

	esigned% 20to,undertaken% 20once% 20resources% 20are% 20available.
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TEXTS

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1	Definition	<ul style="list-style-type: none"> • Define Auditing. • Describe ‘Accounting is a necessity while Auditing is a Waste’. 	K1 K2
1.2	Objective of an Audit	<ul style="list-style-type: none"> • Recall the objectives of an Audit. • Compare Auditing and Investigation. 	K1 K2
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 K2 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 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 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. Discuss the objectives of audit of government accounts and compare them with those of the audit under the Companies Act 1956. 	K2 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 K2
2.2	Internal control and Internal Audit	<ul style="list-style-type: none"> Identify the requisites of a good Internal control system Compare Internal audit with External audit. 	K2
2.3	Introduction of vouching.	<ul style="list-style-type: none"> Explain 'Vouching is the Essence of Auditing' 	K2
2.4	Objectives	<ul style="list-style-type: none"> Discuss the salient features of Vouching. 	K2
2.5	Importance of vouching	<ul style="list-style-type: none"> Estimate the importance of Vouching. 	K2
2.6	Verification of assets and liabilities.	<ul style="list-style-type: none"> Review 'An auditor is not a valuer though he is immediately concerned with values' 	K2
UNIT III INVESTIGATION AND EDP AUDIT			
3.1	Investigation	<ul style="list-style-type: none"> Apply the important areas with respect to investigations that 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 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 Management audit 	K2
5.4	Human Resource Audit	<ul style="list-style-type: none"> Explain HR audit 	K2
5.5	Operational Audit	<ul style="list-style-type: none"> Explain operational audit Discuss the scope of operational audit. 	K2
5.6	Forecast Audit	<ul style="list-style-type: none"> Summarize Forecast audit. 	K2
5.7	Social Audit	<ul style="list-style-type: none"> Elucidate Social audit. Describe the objectives of social audit. 	K2
5.8	Tax Audit	<ul style="list-style-type: none"> Recall Tax audit 	K1
5.9	Forensic Audit	<ul style="list-style-type: none"> List the importance of Forensic Audit 	K1
5.10	Environmental (Green) Audit.	<ul style="list-style-type: none"> Explain briefly about green audit. Identify the different steps involved in green audit 	K2
5.11	Health and safety audit	<ul style="list-style-type: none"> Discuss the importance of health and safety audit. 	K2

MAPPING SCHEME FOR POs, PSOs and COs

	L-Low			M-Moderate			H- High							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	H	H	H	M	M	L	M	L	H	M	H	M	M	
CO2	H	H	H	-	M	L	H	L	-	L	M	-	L	
CO3	H	H	M	-	H	-	M	-	-	M	-	L	M	
CO4	H	-	M	-	-	M	L	-	H	-	-	L	L	
CO5	H	M	-	H	M	-	-	-	M	-	L	-	-	
CO6	H	-	M	-	-	-	L	-	-	H	-	M	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 –VI	ELECTIVE: III – TAX	CODE: U20SF6:3
CREDITS: 5	APPLICATION IN BUSINESS	HOURS PER WEEK: 6

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
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.	K6	IV
5	Formulate online GST registration.	K6	V
6	Evaluate the amendments in GST Act.	K6	V

UNIT I - GOODS AND SERVICES TAX ACT & RULES

25 Hrs

- 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

20 Hrs

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- 2.3 Section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration

- 2.4.1 Permanent transfer/disposal of business assets
- 2.4.2 Supply between related persons or distinct persons
- 2.4.3 Supply to agents or by agents
- 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
 - 2.5.1 Renting of Immovable Property
 - 2.5.2 Information Technology software
 - 2.5.3 Transfer of the right to use any goods for any purpose
 - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
 - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;
 - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
 - 2.6.3 Section 7(3) the transactions that are to be treated as—
 - (a) A supply of goods and not as a supply of services; or
 - (b) A supply of services and not as a supply of goods.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
 - 2.7.1 Meaning of Composite and Mixed Supplies
 - 2.7.2 Composite Supply
 - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
 - 2.11.1 Forward Charge
 - 2.11.2 Reverse Charge
 - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

UNIT III - TIME AND VALUE OF SUPPLY

15 Hrs

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

UNIT IV - INPUT TAX CREDIT

15 Hrs

- 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

15 Hrs

- 5.1 Persons not liable for registration
- 5.2 Compulsory registration
- 5.3 Procedure for registration

- 5.4 Deemed registration
- 5.5 Casual taxable person
- 5.6 Non-resident taxable person
- 5.7 Cancellation Vs. Revocation of registration

UNIT – VI TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Tax invoice credit and debit notes electronic way bill	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 http://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

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

REFERENCES

1. Goods & Services Tax Ready Reckoner, CA.AshokBatra, Wolters Kluwer Publishing house.
2. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1st January, 2019, 4th Edition, Sathiyabhawan 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 (SLO)

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I	GOODS AND SERVICES TAX ACT & RULES		

1.0	Introduction	<ul style="list-style-type: none"> • Explain the features of indirect tax. • Give an 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"> • Enumerate the advantages of GST. 	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> • Compare the disadvantages of Pre-GST taxation system. 	K2
1.7	One Nation-One Tax	<ul style="list-style-type: none"> • List the significance of GST. 	K1
1.8	Dual GST Model	<ul style="list-style-type: none"> • Explain the concept of Dual GST model followed in our country. 	K2
1.9	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> • Summarize the application of CGST Act 2017. 	K2
1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> • Summarize the application of SGST Act 2017. 	K2
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> • Explain 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"> • Explain the functions of GSTN 	K2
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> • Recall the reason for the constitution Amendment Act, 2016. 	K1
1.16	GST Council	<ul style="list-style-type: none"> • Explain the roles and responsibilities of GST Council. 	K2

1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> Discuss the guiding principles of GST council. 	K2
1.18	Functions of the GST Council	<ul style="list-style-type: none"> List the functions of GST council. 	K1
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> Define CGST/SGST/UTGST/IGST 	K1
UNIT II LEVY AND COLLECTION OF TAX			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> List the scope of supply. 	K1
2.2	Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;	<ul style="list-style-type: none"> Classify supply under section 7(1)(a) 	K2
2.3	Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business	<ul style="list-style-type: none"> Explain section 7(1)(b) 	K2
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration	<ul style="list-style-type: none"> Demonstrate section 7(1)(c) 	K2
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> Explain the concept of disposal of business assets 	K2
2.4.2	Supply between related persons or distinct persons	<ul style="list-style-type: none"> Compare related person and distinct person. 	K2
2.4.3	Supply to agents or by agents	<ul style="list-style-type: none"> Relate the role of principal and agent during supply of goods or rendering service. 	K1
2.4.4	Importation of Services	<ul style="list-style-type: none"> Illustrate import service undertaken in supply. 	K2

2.5	Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II	<ul style="list-style-type: none"> Summarize Section 7 (1)(d) 	K2
2.5.1	Renting of Immovable Property	<ul style="list-style-type: none"> Demonstrate renting of immovable property as supply in GST. 	K2
2.5.2	Information Technology software	<ul style="list-style-type: none"> Summarize how information technology software is treated as supply in GST 	K2
2.5.3	Transfer of the right to use any goods for any purpose	<ul style="list-style-type: none"> Explain “transfer of the right to use goods” as supply in GST. 	K2
2.5.4	Composite supply	<ul style="list-style-type: none"> Explain the concept of composite supply. 	K2
2.6	Non-taxable Supplies under CGST Act, 2017	<ul style="list-style-type: none"> Summarize non-taxable supplies under CGST Act, 2017. 	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	<ul style="list-style-type: none"> Demonstrate transactions in negative list of supply. 	K2
2.6.2	Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,	<ul style="list-style-type: none"> Explain Sec 7 (2) (b) in detail. 	K2
2.6.3	Section 7(3) the transactions that are to be treated as—	<ul style="list-style-type: none"> Summarize section 7 (3) under CGST Act 2017. 	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> Compare composite and mixed supplies. 	K2
UNIT III TIME AND VALUE OF SUPPLY			
3.1	Time of supply	<ul style="list-style-type: none"> Identify Time of supply in GST 	K3

3.2	Place of supply	<ul style="list-style-type: none"> Identify Place of Supply in GST 	K3
3.3	Value of supply	<ul style="list-style-type: none"> Identify value of supply in GST. 	K3
3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> Apply the amended rate of tax with respect to 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. 	K6
4.3	Input Tax Credit in respect of goods sent for Job-Work	<ul style="list-style-type: none"> Assess ITC with respect to goods sent for Job-Work. 	K6
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). 	K6
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"> Interpret the 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. 	K6
5.4	Deemed registration	<ul style="list-style-type: none"> Evaluate deemed registration at the time of registration with GST. 	K6
5.5	Casual taxable person	<ul style="list-style-type: none"> Determine casual taxable person. 	K6
5.6	Non-resident taxable person	<ul style="list-style-type: none"> Determine Non-resident taxable person. 	K6
5.7	Cancellation Vs Revocation of registration	<ul style="list-style-type: none"> Distinguish between cancellation and revocation of registration. 	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H-High

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

SEMESTER –VI	ELECTIVE: III – ENTREPRENEURIAL DEVELOPMENT	CODE: U20SF6:4
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

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

UNIT I - INTRODUCTION

25Hrs

- 1.1. Definition
- 1.2. Concept
- 1.3. Characteristics
- 1.4. Functions
- 1.5. Difference between
 - 1.5.1. Entrepreneur and Enterprise
 - 1.5.2. Entrepreneur and Manager
 - 1.5.3. Entrepreneur and Intrapreneurs
- 1.6. Types of Entrepreneurs
- 1.7. Theories
- 1.8. Behavioural Patterns of Entrepreneurs
 - 1.8.1. Factors Affecting Entrepreneurship growth
 - 1.8.2. Entrepreneurial Motivation and Competencies
 - 1.8.3. Entrepreneurship Development Programmes
- 1.9. New generations of entrepreneurship
 - 1.9.1. Social Entrepreneurship
 - 1.9.2. Edupreneurship
 - 1.9.3. Ecopreneur
 - 1.9.4. Self Help Groups
 - 1.9.5. Health Entrepreneurship
 - 1.9.6. Tourism Entrepreneurship
 - 1.9.7. Women Entrepreneurship
- 1.10 Barriers to Entrepreneurship

UNIT II START –UPS **20Hrs**

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

UNIT III SUPPORT **15Hrs**

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

UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME) **15Hrs**

- 4.1. Introduction
- 4.2. Meaning
- 4.3. MSME Act Small Scale Industries
- 4.4. Support and Benefits is provided by the Ministry in MSME Sector
 - 4.4.1. Support provided by the Ministry for Training
 - 4.4.2. Support provided by the Ministry for Manufacturing
 - 4.4.3. Support provided by the Ministry for Production & Design
 - 4.4.4. Support provided by the Ministry aid in improving Quality control and technology
 - 4.4.5. Support provided by the Ministry aid in loan and borrowings
 - 4.4.6. Benefits provided by the Ministry of MSME provide to MSMEs
- 4.5. Modernisation assistance to small scale unit
- 4.6. Export oriented units
 - 4.6.1 Incentives and facilities to exports entrepreneurs
 - 4.6.2. Export oriented zone
 - 4.6.3. Export-Import Bank of India

UNIT V DEVELOPMENT **15Hrs**

- 5.1. Intellectual Property Rights
- 5.2. Sickness in Small Enterprises
- 5.3. E-Commerce and Small Enterprises
- 5.4. Franchising

5.5. Social Responsibility of Business

UNIT – VI TOPICS FOR SELF STUDY

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/

TEXTS

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

REFERENCES

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

WEB LINKS

1. <https://msme.gov.in/faq>
2. <https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html>
3. <https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and-managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html>

4. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit / Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1.	Definition	<ul style="list-style-type: none"> Define the term entrepreneurship 	KI
1.2.	Concept	<ul style="list-style-type: none"> Spell the concept of an entrepreneur 	KI
1.3.	Characteristics	<ul style="list-style-type: none"> Describe the characteristics/features of an entrepreneur 	K2
1.4.	Functions	<ul style="list-style-type: none"> Illustrate the functional roles of an entrepreneurs 	K2
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> Differentiate Entrepreneur and Enterprise 	K4
1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> Distinguish Entrepreneur & Manager 	K4
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> Differentiate Entrepreneur and Intrapreneurs 	K4
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> Classify the various types of entrepreneur 	K4
1.7.	Theories	<ul style="list-style-type: none"> Explain the theories 	K2
1.8.	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> Explain the behavioural pattern of an entrepreneur 	K2
1.8.1.			KI

	Factors Affecting Entrepreneurship growth	<ul style="list-style-type: none"> Describe the factors affecting entrepreneurship growth 	
1.8.2.	Entrepreneurial Motivation and Competencies	<ul style="list-style-type: none"> Explain entrepreneurial motivation and Competencies 	K2
1.8.3.	Entrepreneurship Development Programmes	<ul style="list-style-type: none"> Demonstrate Entrepreneurship Development 	K3
1.9.	New generations of entrepreneurship	<ul style="list-style-type: none"> Compare the recent trends Illustrate the requirement in adapting to change 	K2
1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> Explain Social Entrepreneurship 	K2
1.9.2.	Entrepreneurship	<ul style="list-style-type: none"> State the meaning of entrepreneurship 	K1
1.9.3.	Entrepreneur	<ul style="list-style-type: none"> Define Entrepreneur 	K1
1.9.4.	Self Help Groups	<ul style="list-style-type: none"> Explain Self Help Groups 	K2
1.9.5.	Health Entrepreneurship	<ul style="list-style-type: none"> Identify the Health Entrepreneurship 	K2
1.9.6	Tourism Entrepreneurship	<ul style="list-style-type: none"> Describe the tourism Entrepreneurship 	K2
1.9.7.	Women Entrepreneurship	<ul style="list-style-type: none"> Summarize the Women Entrepreneurship 	K2
1.10	Barriers to Entrepreneurship	<ul style="list-style-type: none"> Classify the barriers to Entrepreneurship 	K2
UNIT II START UPS			
2.1.	Establishing Entrepreneurial System	<ul style="list-style-type: none"> Identifying a business, idea and process 	K2

2.2.	Forms of Business Ownership	<ul style="list-style-type: none"> • Explain the various types of business ownership • Identify an appropriate form of ownership structure 	K2
2.3.	Industrial Park (Meaning, features & examples)	<ul style="list-style-type: none"> • Spell the concept and meaning • Describe Industrial Park features • Illustrate examples 	K2
2.4.	Special Economic Zone (Meaning, features & examples)	<ul style="list-style-type: none"> • State the concept and meaning of SEZ • Describe the features of Special Economic Zone 	K2
2.5.	Business Modelling	<ul style="list-style-type: none"> • Discuss the concept “Business Modeling” 	K2
2.5.1.	Meaning, Need and Nature of Business Modelling	<ul style="list-style-type: none"> • Explain the meaning, need and nature of business modelling 	K2
2.5.2.	Relationship between Business Model & Business Plan	<ul style="list-style-type: none"> • Differentiate the relationship between Business Model & Business Plan 	K4
2.5.3.	Market Research	<ul style="list-style-type: none"> • Explain Market Research • Describe how data is organized and its business strategy 	K2
2.6.	Identifying, Selecting a Good Business Opportunity	<ul style="list-style-type: none"> • Explain the need for Identifying, Selecting a Good Business Opportunity • Describe the steps in setting up business and 	K2

		identification of business opportunity	
2.6.1.	Mullins 7-Domain Framework	<ul style="list-style-type: none"> • Explain Mullins Theory • Relate the usage of theory while in starting new business 	K2 K1
2.6.2.	Scouting for Business Ideas	<ul style="list-style-type: none"> • Identify business ideas 	K2
2.6.3.	Generation Business Ideas- Various tools	<ul style="list-style-type: none"> • Apply the Generation Business Ideas 	K3
2.7.	Formation of Business Plan	<ul style="list-style-type: none"> • Describe the formulation of the business plan. 	K2
2.8.	Project Appraisal	<ul style="list-style-type: none"> • Demonstrate project appraisal 	K3
UNIT III SUPPORT			
3.1.	Financing to Enterprise	<ul style="list-style-type: none"> • Describe the sources of finance • Explain capital structure, capitalization, Term loans and venture capital 	K2
3.2.	Institutional Finance and Support to Entrepreneurs	<ul style="list-style-type: none"> • Explain the need of Institutional Finance and Support to Entrepreneurs • Demonstrate the workings of Institutional Finance and Support to Entrepreneurs 	K2
3.3.	Angel Investing	<ul style="list-style-type: none"> • Explain the concept and the need for opting into Angel Investing 	K2
3.4.	Venture Finance		K2

		<ul style="list-style-type: none"> • Explain the need for venture finance • Associate how Venture Finance facilitates the entrepreneurs 	
3.5.	Managing Cash Flow	<ul style="list-style-type: none"> • Classify the requirement of Managing Cash Flow • Apply the importance of Managing Cash Flow 	K3
3.6.	Tax Benefits to MSME	<ul style="list-style-type: none"> • Explain justification behind tax benefits and its tax concessions 	K2
UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES(MSME)			
4.1.	Introduction	<ul style="list-style-type: none"> • Describe the concepts and new changes 	K2
4.2	Meaning	<ul style="list-style-type: none"> • Recall the meaning of MSME 	KI
4.3.	MSME Act Small Scale Industries	<ul style="list-style-type: none"> • Describe the MSME Act 	K2
4.4.	Support and Benefits is provided by the Ministry in MSME Sector	<ul style="list-style-type: none"> • Summarize the benefits and support of MSME Sector 	KI
4.4.1.	Support provided by the Ministry for Training	<ul style="list-style-type: none"> • Demonstrate assistance in training intuitions for skill development 	K3
4.4.2.	Support provided by the Ministry for Manufacturing	<ul style="list-style-type: none"> • Explain the support available to improve manufacturing competences • Describe the support provided by the Ministry for energy Conservation in manufacturing process 	K2

4.4.3.	Support provided by the Ministry for Production & Design	<ul style="list-style-type: none"> • Illustrate the support provided by the Ministry to improve design and quality of production 	K2
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	<ul style="list-style-type: none"> • Describe the need for improvement in quality • Illustrate the support provided by the Ministry the latest Quality Management Standards & Quality Technology Tools (QMS & QTT) 	K2
4.4.5.	Support provided by the Ministry aid in loan and borrowings	<ul style="list-style-type: none"> • Illustrate for the application of loan, status of borrowing • Explain the specialized banks for lending banks and other Institutions of funding • Discuss assets required for borrowing 	K2
4.4.6.	Benefits provided by the Ministry of MSME to MSMEs	<ul style="list-style-type: none"> • Analyze the benefits provided by the ministry of MSME to MSME 	K4
4.5.	Modernisation assistance to small scale unit	<ul style="list-style-type: none"> • Explain the support provided by the ministry in international events 	K2
4.6.	Export oriented units	<ul style="list-style-type: none"> • Classify the need of Export oriented units 	K2
4.6.1.	Incentives and facilities to exports entrepreneurs	<ul style="list-style-type: none"> • Categorize the facilities and incentives available to export entrepreneurs 	K4
4.6.2.	Export oriented zone	<ul style="list-style-type: none"> • Define Export oriented zone 	K1

4.6.3.	Export-Import Bank of India	<ul style="list-style-type: none"> • Illustrate about the EXIM -Bank finance ability and workings to support projects 	K2
UNIT V		DEVELOPMENT	
5.1.	Intellectual Property Rights (IPR)	<ul style="list-style-type: none"> • Describe the IPR • Explain why IPR is essential for MSME • Explain IPR benefits 	K2
5.2.	Sickness in Small Enterprises	<ul style="list-style-type: none"> • Describe the process of industry sickness • Summarize the signs and symptoms of industrial sickness and government policies to revive and curb sickness. 	K2
5.3.	E-Commerce and Small Enterprises	<ul style="list-style-type: none"> • Explain the need E-Commerce • Describe E Commerce suitability for small enterprise 	K2
5.4.	Franchising	<ul style="list-style-type: none"> • Explain franchising 	K2
5.5.	Social Responsibility of Business	<ul style="list-style-type: none"> • Analyse the need for SRB and importance 	K4

MAPPING SCHEME FOR POs, PSOs and COs**L-Low****M-Moderate****H- High**

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