

**B. COM
DEGREE PROGRAMME**

**OBE SYLLABUS
2022-2025**



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

PG & Research Department of Commerce
B.Com
OUTCOME BASED EDUCATION
2022-2025

VISION

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

MISSION

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

PROGRAMME OUTCOMES

B.COM

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

- 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 (PSOs)

B.COM

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

- PSO 1:** Demonstrate thorough systematic and specialized skills relating to Commerce, Business, Accounting, Economics, Finance, Auditing, and Marketing and be able to pursue higher education with research acumen.
- PSO 2:** Recognize the characteristics and roles of entrepreneurs, managers and consultants through subjective knowledge and diverse soft skills acquired.
- PSO 3:** Execute the professional skills to work as tax consultant, audit assistant and in other financial supporting services.
- PSO 4:** Exhibit progressive development of values in the role as accountants, managers and consultants for the self-sustainment and benefit of the society and business.

PROGRAMME ARTICULATION MATRIX
B. COM

S.No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O2	PS O3	PS O4
1	Financial Accounting - I	U17CM101	H	H	M	M	H	H	H	H	H	M	H	H	H
2	Banking Theory Law & Practice	U21CM1Y1	H	M	L	M	H	H	M	M	M	M	-	L	M
3	Business Economics	U17CM1Y2	H	H	H	M	-	L	M	H	M	H	M	M	H
4	Financial Accounting-II	U17CM202	H	H	H	H	H	H	H	H	H	H	H	H	H
5	Company Law	U21CM2Y3	H	H	H	H	H	-	H	H	H	H	H	H	H
6	Business Statistics	U22CM2Y4	H	H	H	H	-	L	M	M	M	H	-	M	M
7	Financial Accounting-III	U17CM303	H	M	M	M	H	H	M	M	H	M	M	M	M
8	Quantitative Techniques	U17CM304	H	M	H	M	-	M	M	M	-	M	M	M	-
9	Principles of Marketing	U17CM3Y5	H	H	H	M	H	H	H	H	H	H	H	H	H
10	Personal Finance	U22CM3S1	H	H	H	L	L	H	H	H	M	H	-	H	M
11	Introduction to Accountancy	U21CM3E1	H	H	H	H	-	-	-	M	L	H	H	H	H
12	Cost Accounting	U19CM405	H	M	H	H	-	H	H	H	H	H	H	H	M
13	Business Law	U17CM4:1	H	H	H	H	M	H	H	H	H	H	H	H	H
14	Retail Management	U17CM4:2	H	H	M	M	H	H	L	H	H	M	H	M	H
15	Corporate Accounting	U22CM4Y6	H	H	H	H	H	H	M	M	M	H	H	H	H
16	Computers in Office	U22CMPS2	H	H	H	H	H	H	H	H	L	H	H	H	M

17	Principles of Management	U17CM 4E2	H	H	H	-	-	H	L	M	M	H	H	M	M
18	Income Tax Law & Practice	U17CM 506	H	H	H	H	-	H	-	H	H	H	H	H	H
19	Business Management Practices	U17CM 507	H	H	M	M	H	H	H	H	H	H	M	H	H
20	Tally Prime	U22CM P08	H	M	M	H	M	H	M	H	M	H	M	H	H
21	Financial Management	U20CM 509	H	H	H	M	H	H	M	M	H	H	H	H	M
22	International Trade	U22CM 5:2	H	H	M	M	-	L	-	L	-	M	-	H	H
23	Advertising Management	U22CM 5:A	H	H	M	M	M	H	H	M	M	M	H	H	M
24	Research Methodology	U22CM 5S3	H	M	M	M	L	M	M	M	-	M	M	-	M
25	Business Mathematics	U22CM 610	H	H	H	H	-	H	M	H	-	H	H	H	M
26	Management Accounting	U22CM 611	H	M	H	H	-	H	M	H	H	H	H	M	H
27	Financial Services	U22CM 612	H	H	M	M	L	M	L	H	L	H	L	H	L
28	Auditing	U22CM 613	H	H	M	L	M	M	L	M	-	M	H	L	M
30.	Project Work	U22CM 6PJ	-	-	-	-	-	-	-	-	-	-	-	-	-
31.	Indirect Taxes	U22CM 6:3	H	H	M	M	M	M	M	H	M	H	H	M	L
30	Entrepreneurial Development	U22CM 6:A	H	H	M	M	L	H	H	H	H	H	H	M	M

III	II	English III	Business Communication in English	U21EGCL3	6	3	40	60	100
		Core III	Financial Accounting – III	U17CM303	5	4	25	75	100
	III	Core IV	Quantitative Techniques	U17CM304	5	4	25	75	100
		Allied V	Principles of Marketing	U17CM3Y5	4	3	25	75	100
	IV	SBEC I	Personal Finance	U22CM3S1	2	2	25	75	100
	NMEC I	Introduction to Accountancy	U21CM3E1	2	2	25	75	100	
IV	I	Tamil IV/*	செய்யுள், (மேற்கணக்கு, கீழ்க்கணக்கு) இலக்கிய வரலாறு, நாடகம், மொழி பெயர்ச்சி	U18TM4L4	5	3	25	75	100
	II	English IV	Language through Literature	U21EGNL4	5	3	40	60	100
		Core V	Cost Accounting	U19CM405	5	5	25	75	100
	III	Elective I	Business Law/ Retail Management	U17CM4:1/ U17CM4:2	5	5	25	75	100
		Allied VI	Corporate Accounting	U22CM4Y6	5	3	25	75	100
		SBEC II	Computers in Office	U22CMPS2	2	2	40	60	100
	IV	NMEC II	Principles of Management	U17CM4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100
	V	Extension Activities	NSS, NCC, Rotract, Leo Club, etc.,	U16ETA41	--	1	--	--	--

Sem.	Part	Course	Course Title	Course Code	Hours /week	Credits	Marks		
							CIA	ESE	Total
V	III	Core VI	Income Tax Law and Practice	U17CM506	6	5	25	75	100
		Core VII	Business Management Practices	U17CM507	6	5	25	75	100
		Core VIII	Tally Prime	U22CMP08	6	4	40	60	100
		Core IX	Financial Management	U20CM509	5	5	25	75	100
		Elective II	International Trade / Advertising Management	U22CM5:2/ U22CM5:A	5	5	25	75	100
	SBEC – III	Research Methodology	U22CM5S3	2	2	25	75	100	
VI	III	Core X	Business Mathematics	U22CM610	5	4	25	75	100
		Core XI	Management Accounting	U22CM611	5	4	25	75	100
		Core XII	Financial Services	U22CM612	5	4	25	75	100
		Core XIII	Auditing	U22CM613	5	4	25	75	100
		Core Project	Project work	U22CM6PJ	5	5	---	---	100
	Elective III	Indirect Taxes/ Entrepreneurial Development	U22CM6:3/ U22CM6:A	5	4	25	75	100	
V	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100	

SBEC : Skill Based Elective Courses

Total Credits : 140

NMEC : Non Major Elective Courses

* Other Languages :

Hindi Sanskrit French Hindi Sanskrit French

Semester I : U18HD1L1 U21SK1L1 U21FR1L1 Semester III : U18HD3L3 U21SK3L3 U21FR3L3
Semester II : U18HD2L2 U21SK2L2 U21FR2L2 Semester IV : U18HD4L4 U21SK4L4 U21FR4L4

Part I : 4	Core Theory : 13	Allied : 6	NMEC : 2	Env. Studies : 1	Value Education : 1	Total: 40
Part II : 4	Elective : 3	SBEC : 3	Soft Skills : 1	Extension Activities : 1	Gender Studies : 1	

NMEC offered by the Department: 1. Principles of Commerce – U21CM3E1

2. Principles of Management – U17CM4E2

SEMESTER I	CORE - I	CODE : U17CM101
CREDITS: 5	FINANCIAL ACCOUNTING-I	TOTAL HOURS : 6

COURSE OUTCOMES

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

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

Unit I Introduction to Accounting (15Hours)

- 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 (21Hours)

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

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

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

Unit IV Bill of exchange (Excluding Accommodation Bills) & Bank Reconciliation

Statement (18Hours)

- 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 (18Hours)

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.

TOPICS FOR SELF STUDY

SI.NO	TOPICS	WEB LINKS
1.	Cloud based accounting	https://www.freshbooks.com/hub/accounting/cloud-accounting .
2.	Outsourcing accounting functions	https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services
3.	Big Data in accounting	https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm
4.	Rise in accounting software	https://blog.hubspot.com/sales/small-business-accounting-software

TEXT BOOK

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

REFERENCES

1. Tulsian P.C.(2016).*Financial Accounting*, New Delhi: Tata Mc-Graw Hill Education.
2. Arulanandam. M.A & Raman. K.S (2016).*Advanced Accountancy*. Mumbai: Himalaya Publishing House.
3. Gupta, R.L. &Radhaswamy, M., *Financial Accounting*, Sultan Chand Sons, NewDelhi

WEBLINKS

1. <http://www.scribd.com/doc/33853/Accounting-concepts> access on 25/11/2010
2. <https://www.youtube.com/watch?v=cRjMDvzOdWg>
3. <https://www.youtube.com/watch?v=U22HMUIByOw>
4. <https://www.youtube.com/watch?v=0Ua92akSdE4>
5. <https://www.youtube.com/watch?v=fSPNzroqBjw>

Theory -25% Problems -75%

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	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">Explain the procedures to journalise the transactions.	K2

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"> Discuss the purposes of Trial Balance Prepare the Trial Balance 	K3
1.5(1.5.1-1.5.4)	Preparation of final accounts	<ul style="list-style-type: none"> Prepare Manufacturing Account Prepare Trading Account Apply the Balance sheet 	K3
UNIT II DEPRECIATION			
2.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> Definition of depreciation 	K1
2.2	Causes of depreciation	<ul style="list-style-type: none"> Identify the various causes of depreciation. 	K2
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"> Compare depreciation using straight-line and reducing balance methods 	K2
UNIT III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS			
3.1	Receipts and payments	<ul style="list-style-type: none"> Discuss the need for receipts and payment account 	K2
3.2	Income and expenditure method,	<ul style="list-style-type: none"> Describe the purpose of income and expenditure account 	K2
3.3	Balance sheet	<ul style="list-style-type: none"> Prepare balance sheet using the given information 	K6
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 and expenditure account 	K3
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> Formulate the opening and closing balance from income and expenditure account and receipts and payments 	K6
UNIT IV BILLS OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS)			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> Explain the concepts of Bill of Exchange Discuss the methods of handling of Bill of Exchange 	K2

4.2	Recording transaction in books of different parties	<ul style="list-style-type: none"> Record the transactions of bill in the books of different parties 	K5
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> Prepare Bank Reconciliation statement Explain the situations for preparation of Bank Reconciliation statement 	K6
UNIT V SINGLE ENTRY SYSTEM			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> Differentiate single entry system with double entry system 	K4
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"> Compute profit/ loss using different method of ascertainment of profit/loss 	K4

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE CO-ORDINATOR: Ms.S. EVANGELINE GREEN

SEMESTER I	ALLIED I BANKING THEORY LAW AND PRACTICE	COURSE CODE :U21CM1Y1
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.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3.	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4.	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker.	K4	III
5	Appraise the services available through digitalisation of banking services	K5	IV
6.	Evaluate the role of technology in transfer of funds.	K5	V

UNIT I BANKING

10 Hrs

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

UNIT II CENTRAL BANK

15 Hrs

- 2.1 Reserve bank of India
 - 2.1.1 Objectives
 - 2.1.2 Departments
 - 2.1.3 Functions
- 2.2. Monetary policy
 - 2.2.1 Objectives of Credit Control
 - 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control
 - 2.2.3 Bank Rate
 - 2.2.4 Open market operation-Effectiveness
 - 2.2.5 Cash Reserve Ratio
 - 2.2.6 Variable Cash Reserve ratio (VCRR)
 - 2.2.7 Selective Credit control measures
 - 2.2.8 Regulation of Consumer Credit
- 2.3. Management of Deposits
 - 2.3.1 Types of deposits
- 2.4. Advances and Lending
 - 2.4.1 Principles of sound bank lending

UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS

20 Hrs

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

UNIT IV DIGITAL BANKING

15 Hrs

- 4.1. Digital Banking
 - 4.1.1 Features
 - 4.1.2 Benefits
- 4.2. Internet Banking Services
 - 4.2.1 Benefits & Challenges
- 4.3. Mobile Banking
 - 4.3.1 Payment Gateways
 - 4.3.2 Features
 - 4.3.3 Drawbacks
- 4.4. Automated Teller Machine (ATM)
 - 4.4.1 Features
 - 4.4.2 Benefits
 - 4.4.3 Challenges
- 4.5. Cash deposit machine CDM
 - 4.5.1 Coin vending machine
 - 4.5.2 MICR Cheques
 - 4.5.3 Benefits
- 4.6. Card Technologies
 - 4.6.1 Biometric Cards
 - 4.6.2 Debit & Credit Cards
 - 4.6.3 Smart Cards
 - 4.6.4 Prepaid Instruments
 - 4.6.5 EMV Chip based cards
- 4.7. Core Banking Solutions (CBS)
 - 4.7.1 Benefits
 - 4.7.2 Features of Single Window Concept
- 4.8. Demat account
 - 4.8.1 Application Supported by Blocked Amount (ASBA)

UNIT V RECENT TRENDS& LEGAL ASPECTS OF BANKING

15 Hrs

- 5.1 Electronic Fund Transfer

- 5.1.1 Immediate Payment Service (IMPS)
- 5.1.2 National Electronic Funds Transfer (NEFT)
- 5.1.3 Real Time Gross Settlement (RTGS)
- 5.1.4 National Automated Clearing House (NACH) (ECS)
- 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT)
- 5.1.6 Unified Payment Interface (UPI)
- 5.1.7 Aadhaar Enabled Payment System (AePS)
- 5.1.8 E-Money
- 5.1.9 E-Cheques
- 5.1.10 Digital Wallets
- 5.2 Virtual Banking
 - 5.2.1 Virtual Currency
 - 5.2.2 Crypto Currency
 - 5.2.3 Outsourcing of banking Services
- 5.3 Customer Grievance Redressal and Ombudsman
- 5.4 E-KYC and Overview of the legislation affecting banking
 - 5.4.1 RBI Act
 - 5.4.2 Prevention of Money Laundering Act, 2002
 - 5.4.3 SEBI Bankers Book Evidence Act
 - 5.4.4 SARFAESI Act
 - 5.4.5 Information Technology Act

UNIT VI -TOPICS FOR SELF STUDY

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

TEXTBOOK

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

REFERENCES

1. Popli G.S and 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. &ShekharLekshmy, Banking Theory and Practice, 21st Edition, Vikas Publishing House.
4. S. Gurusamy, Banking Theory Law and Practice, Fourth Edition, Vijay Nicole Imprints Private Limited.

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I INTRODUCTION TO BANKING			
1.1	An overview of Origin and development of banks	<ul style="list-style-type: none"> Recall the origin and development of banks. 	K1
1.2	Banking Regulations Act 1949 1.2.1 Definition of Banking 1.2.2 Licensing of Banks	<ul style="list-style-type: none"> Define the term banking as per Banking Regulations Act 1949. Describe the provisions contained in Banking Regulations Act 1949. 	K1
1.3	Kinds of banks 1.3.1 Commercial banks 1.3.2 Industrial or Investment banks 1.3.3 Cooperative banks- 1.3.4 Agricultural development banks 1.3.5 EXIM bank 1.3.6 Foreign banks or foreign exchange banks.	<ul style="list-style-type: none"> Describe the functions of various kinds of banks. Explain the functions of various types of banks. 	K2
1.4	Commercial Banks- 1.4.1 Functions of Modern Commercial banks 1.4.2 Universal banking	<ul style="list-style-type: none"> Describe the features of universal banking. Explain the functions of modern commercial banks. 	K2
1.5	Opening of Bank branches 1.5.1 Importance 1.5.2 Inspection	<ul style="list-style-type: none"> Express the rules relating to the opening of bank branch. Interpret the importance of conducting inspection. 	K2
1.6	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"> Describe the types of NBFCs. 	K2
2.1	Reserve bank of India 2.1.1 Objectives 2.1.2 Departments 2.1.3 Functions	<ul style="list-style-type: none"> Outline the various objectives of the RBI. Discuss the RBI functions. 	K2
2.2	Monetary policy 2.2.1 Objectives of Credit Control 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control 2.2.3 Bank Rate 2.2.4 Open market operation-Effectiveness 2.2.5 Cash Reserve Ratio 2.2.6 Variable Cash Reserve ratio (VCRR) 2.2.7 Selective Credit control measures 2.2.8 Regulation of Consumer Credit	<ul style="list-style-type: none"> Describe the objectives of monetary policy. Explain the various methods of credit control. 	K2
	Management of Deposits	<ul style="list-style-type: none"> Explain the rules regarding 	

2.3	2.3.1 Types of deposits	types of deposits.	K2
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	<ul style="list-style-type: none"> Describe the principles of sound lending. 	K2
UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS			
3.1	Relationship between banker and customer	<ul style="list-style-type: none"> Appraise the relationship between banker and customer. 	K4
3.2	Special types of bank customers	<ul style="list-style-type: none"> Examine the rules relating to the opening of accounts by different types of customers. 	K4
3.3	Negotiable instruments 3.3.1 Definition 3.3.2 Features 3.3.3 Promissory note 3.3.4 Bill of exchange 3.3.5 Cheques 3.3.5.1 Crossing of cheque 3.3.5.2 Types of crossing 3.3.5.3 Dishonour of Cheques 3.3.6 Holder and Holder in due course 3.3.7 Endorsement 3.3.6.1 Types of Endorsements	<ul style="list-style-type: none"> Define the term negotiable instruments. Differentiate between promissory note and bill of exchange. Describe the various types of crossing and endorsement. State the meaning of Holder and Holder in due course. Explain the meaning of the term endorsement and its types. 	K3
3.4	Collecting banker and paying banker 3.4.1. Meaning of collecting banker 3.4.1.1 Capacity 3.4.1.2 Statutory protection 3.4.2. Meaning of paying banker 3.4.2.1 Statutory protection to the paying banker 3.4.3 Payment in due course 3.4.4 Duties and responsibilities of paying banker in honouring cheques 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker 3.4.6 Statutory protection to paying banker	<ul style="list-style-type: none"> Recall the meaning of collecting banker and paying banker and payment in due course. Explain the duties and responsibilities of paying banker in honouring cheques. Describe the statutory protection to paying banker. Relate the duties and consequences of wrongful dishonour by paying banker. 	K4
UNIT IV DIGITAL BANKING			
4.1	Digital Banking 4.1.1 Meaning 4.1.2 Benefits	<ul style="list-style-type: none"> Define E-Banking. Identify the benefits of E-banking. 	K2
4.2	Internet Banking Services 4.2.1 Benefits & Challenges	<ul style="list-style-type: none"> Describe the drawbacks of internet banking services. 	K2
4.3	Mobile Banking – 4.3.1 Payment Gateways 4.3.2 Features 4.3.3 Drawbacks	<ul style="list-style-type: none"> Discuss about the features and draw backs of mobile banking. 	K2

4.4	Automated Teller Machine (ATM) 4.4.1 Features 4.4.2 Benefits 4.4.3 Challenges	<ul style="list-style-type: none"> • Explain the features of ATM and its benefits. • Determine the benefits and challenges of ATMs. 	K5
4.5	Cash Deposit Machine(CDM) 4.5.1 Coin Vending Machines 4.5.2 MICR cheques 4.5.3 Benefits	<ul style="list-style-type: none"> • State the meaning of Coin Vending Machines • Analyse the usefulness of CDM and MICR cheques. 	K5
4.6	Card Technologies 4.6.1 Biometric cards 4.6.2 Debit and Credit Cards 4.6.3 Smart cards 4.6.4 Prepaid Instruments 4.6.5 EMV Chip based cards	<ul style="list-style-type: none"> • State the meaning and uses of Biometric cards. • Examine the pros and cons of debit cards. • Appraise the benefits and constraints of credit cards. • What are EMV chip based cards? 	K5
4.7	Core Banking Solutions(CBS)	<ul style="list-style-type: none"> • Explain the benefits of Core Banking solutions • State the features of single window Concept 	K2
4.8	Demat Account	<ul style="list-style-type: none"> • Explain the Application supported by Blocked Amount 	K2
UNIT V RECENT TRENDS & LEGAL ASPECTS OF BANKING			
5.1	Electronic Fund Transfer 5.1.1 Immediate Payment Service (IMPS) 5.1.2 National Electronic Funds Transfer (NEFT) 5.1.3 Real Time Gross Settlement (RTGS) 5.1.4 National Automated Clearing House (NACH) (ECS) 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT) 5.1.6 Unified Payment Interface (UPI) 5.1.7 Aadhaar Enabled Payment System (AePS) 5.1.8 E-Money 5.1.9 E-Cheques 5.1.10 Digital Wallets	<ul style="list-style-type: none"> • List the ways of transferring funds electronically. • Sketch the features of IMPS. • Infer the advantages and disadvantages of NEFT. • Differentiate between NEFT and RTGS. • Outline the role of NACH. • Recognise the role of SWIFT. • State the meaning of UPI. • Infer the procedure for Aadhaar enabled Payment System.(AePS) • Explain the benefits of RTGS to banker and customer. • Define an E-cheque. • Sketch the features and process of RTGS. 	K2
5.2	Virtual Banking 5.2.1 Virtual Currency 5.2.2 Crypto Currency 5.2.3 Outsourcing of banking Services	<ul style="list-style-type: none"> • Appraise the importance of virtual banking. • State the meaning of Virtual currency. • Evaluate the advantages and disadvantages of outsourcing banking 	K5

		services.	
5.3	Customer Grievance Redressal and Ombudsman	<ul style="list-style-type: none"> Appraise the role of Ombudsman in customer grievance redressal. 	K4
5.4	E-KYC	<ul style="list-style-type: none"> State the meaning and importance of E-KYC Explain the legislation affects the banking sector 	K2

MAPPING 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	-	-	-	M	L	M	-	M	-	-	-
CO 2	M	H	L	-	L	H	L	M	-	M	-	-	M
CO 3	H	H	-	M	-	H	-	M	M	M	-	L	-
CO 4	M	M	-	-	-	H	-	-	-	M	-	L	M
CO 5	H	M	L	L	H	M	M	M	M	-	-	-	M
CO 6	H	-	L	M	H	M	M	M	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

COURSE CO-ORDINATOR: Mrs. R. SAMUNDEESHWARI

SEMESTER:I	ALLIED II	CODE: U17CM1Y2
CREDITS:4	BUSINESS ECONOMICS	HOURS PER WEEK:5

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION TO BUSINESS ECONOMICS (15Hours)

1.0 Meaning

1.1 The economic system

1.2 Central problems of an economy

1.3 Central problems and the price mechanism

1.4 Resource allocation in Capitalist, Socialist and Mixed Economy.

UNIT II DEMAND AND SUPPLY ANALYSIS (15Hours)

2.0 Demand

2.1 Law of Demand

2.2 Demand Curve

2.3 Elasticity of demand

2.4 Measurement and types

2.5 The slope of a demand curve and the elasticity

2.6 Factors governing price elasticity of demand

2.7 Law of supply and supply schedules

2.8 Supply curve

2.9 Determinants of supply

2.10 Measurement of Elasticity of Supply

UNIT III INDIFFERENCE CURVE ANALYSIS (15Hours)

3.0 The Indifference curve analysis of demand

3.1 Indifference schedule

3.2 The Principle of Diminishing Marginal Rate of Substitution

3.3 Properties of Indifference Curves

3.4 Consumer's equilibrium in Indifference Analysis.

UNIT IV COST ANALYSIS (15Hours)

4.0 Cost analysis

4.1 Cost concepts and classification

4.2 Cost of production in the short and long period

4.3 Market in economic analysis

4.4 Classifications of markets and price determination.

4.4.1 Perfect Competition

4.4.2 Imperfect Competition

4.4.3 Monopoly

4.4.4 Duopoly

4.4.5 Oligopoly

4.4.6 Monopolistic Competition

4.4.7 Monopsony

UNIT V NATIONAL INCOME AND TRADE CYCLE (15Hours)

5.0 Trade cycle

5.1 Phases or stages of a Trade Cycle

5.2 National income

5.2.1 GDP

5.2.2 GNP

5.2.3 Wholesale Price Index

5.2.4 Inflation

5.3 Estimation of national income as Net aggregate output

5.4 National Income as aggregate value of final products

5.5 Real and money national income

UNIT VI -TOPICS FOR SELF STUDY

S.N O	TOPICS	WEB-LINKS
1	Government Deficiencies	https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html
2	Rent seeking and Public Choice	https://www.econlib.org/library/Topics/College/governmentfailures.html
3	Market Failures, Public Goods, and Externalities	https://www.econlib.org/library/Topics/College/marketfailures.html
4	Property Rights	https://www.econlib.org/library/Topics/College/propertyrights.html

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

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

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

		perfect competition with the help of diagram.	
4.4.7	Monopsony	<ul style="list-style-type: none"> Explain the features of Monopsony 	K1
UNIT NATIONAL INCOME AND TRADE CYCLE			
5.0	Meaning of trade cycle, Phases or stages of trade cycle	<ul style="list-style-type: none"> Determine the phases or stages of trade cycle 	K5
5.2	National income	<ul style="list-style-type: none"> Describe concepts of National income 	K2
5.2.1	GDP	<ul style="list-style-type: none"> State the function of GDP 	K3
5.2.2	GNP	<ul style="list-style-type: none"> List the function of GNP 	K4
5.2.3	Wholesale Price Index	<ul style="list-style-type: none"> Describe the role of Wholesale Price Index 	K3
5.2.4	Inflation	<ul style="list-style-type: none"> What is inflation? 	K1
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"> Describe the estimation of national income as Net Aggregate output 	K2
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"> Explain National Income as aggregate value of final products 	K2
5.5	Real and money national income	<ul style="list-style-type: none"> Explain Real and money national income 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR – Mr.G.Karthick

SEMESTER II	CORE II	CODE : U17CM202
CREDITS : 5	FINANCIAL ACCOUNTING II	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	Categorize the techniques to record the transactions related to joint venture, under various methods.	K4	II
3	Assess the results of branch accounts	K5	III
4	Develop the skills to enter the hire purchase transactions and to find out the profit earned under different methods	K6	IV
5	Analyse the amount spent as joint expenses and learn to apportion it to various departments.	K4	V
6	Assess the business results of various departments under various methods	K5	V

UNIT I CONSIGNMENT (15Hours)

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

UNIT II JOINT VENTURE (18Hours)

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

UNIT III BRANCH ACCOUNTS (21 Hours)

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

UNIT IV HIRE PURCHASE (18 Hours)

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

UNIT V DEPARTMENTAL ACCOUNTS (18Hours)

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

UNIT VI - TOPICS FOR SELF STUDY

SI.NO	TOPICS	WEB LINKS
1.	Collaborative accounting	https://blog.caseware.co.uk/blog/how-can-collaborative-accounting-benefit-your-firm
2.	Human Resource Accounting	https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403
3.	Block chain Technology in Accounting	https://www.botkeeper.com/blog/breaking-down-blockchain-for-accountants-in-2020-and-beyond
4.	Stewardship Accounting	https://bizfluent.com/info-8585592-stewardship-function-accounting.html

TEXT BOOK

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

REFERENCES

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

WEB LINKS

- 1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
- 2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I		CONSIGNMENT	
1.1	Concept of Consignment	<ul style="list-style-type: none"> • Differentiate Trading and Consignment 	K4
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none"> • Establish the amount of commissions 	K4
1.3	Valuation of unsold stock in the	<ul style="list-style-type: none"> • Analyse the various expenses 	K4

	hands of consignee	<ul style="list-style-type: none"> Calculate the value of closing stock 	
1.4	Preparation of account sales	<ul style="list-style-type: none"> Illustrate account sales to be sent to the consignor 	K2
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"> Calculate the amount of abnormal loss suffered 	K4
1.6	Treatment of normal loss	<ul style="list-style-type: none"> Calculate the amount of normal loss in Consignment 	K4
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned through consignment by Recording the consignment transactions in the books of consignor 	K4
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> Calculate the amount of profit earned through consignment by Recording the consignment transactions in the books of consignee 	K4
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"> Apply the various methods used to record the joint venture transactions 	K3
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"> Calculate the amount of profit or loss earned, when transactions are recorded by only one co-venturer. 	K4
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers. 	K4
UNIT III BRANCH ACCOUNTS			
3.1	Types of Branch Accounts	<ul style="list-style-type: none"> State the various methods used in branch accounts 	K1
3.1.1	Dependent branch	<ul style="list-style-type: none"> Describe the conceptual frame work of dependent branch 	K2
3.1.1.1	Debtors Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned by branch, under debtors' method. 	K4
3.1.1.2	Stock and Debtors Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss by branch, when stock and debtors' method. 	K4
3.1.1.3	Final accounts Method	<ul style="list-style-type: none"> Assess the amount of profit or loss, under final accounts method. 	K5
3.1.1.4	Wholesale branch Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned, under wholesale branch method. 	K4

3.1.2	Independent branch.	<ul style="list-style-type: none"> Explain the conceptual frame work of independent branch 	K2
3.1.2.1	Separate Final Accounts Methods	<ul style="list-style-type: none"> Calculate the amount of profit or loss, under separate final accounts method. 	K4
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 	K6
4.2.4	Debtors Method	<ul style="list-style-type: none"> Compile the hire purchase transactions under debtors method 	K6
4.2.5	Stock & Debtors Method	<ul style="list-style-type: none"> Prepare the accounts under stock and debtors method 	K6
UNIT V DEPARTMENTAL ACCOUNTS			
5.1	Treatment and Apportionment of Joint expenses	<ul style="list-style-type: none"> Quantify the amount of joint expenses to relevant departments 	K4
5.2	Treatment of Inter departmental transfers	<ul style="list-style-type: none"> Calculate the result of departments 	K4
5.3	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 	K5
5.4	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 POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect
1. Course-end survey

COURSE COORDINATOR - DR. K.SUCHITRA

SEMESTER –II	ALLIED III	CODE: U21CM2Y3
CREDITS: 4	COMPANY LAW	HOURS PER WEEK:5

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	Demonstrate the principal documents used in the formation of a company.	K3	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K5	III
5	Relate the provisions of Companies Act with the appointment and removal of directors.	K4	IV
6	Analyse the various modes of winding up of a company.	K4	V

UNIT I COMPANY AND ITS FORMATION (15Hours)

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

UNIT II PRINCIPAL DOCUMENTS (15Hours)

- 2.1. Memorandum of association
 - 2.1.1 Contents
 - 2.1.2 Alteration of memorandum
 - 2.1.3 Doctrine of Ultra vires
- 2.2. Articles of Association
 - 2.2.1 Contents
 - 2.2.2 Alteration of Articles of association
 - 2.2.3 Doctrine of Constructive notice
 - 2.2.4 Doctrine of Indoor management
- 2.3. Prospectus
 - 2.3.1 Contents
 - 2.3.2 Types of prospectus
 - 2.3.3 Legal requirements of a prospectus
 - 2.3.4 Liability for misstatement in prospectus

UNIT III COMPANY MANAGEMENT (15Hours)

- 3.1. Key Managerial Personnel
 - 3.1.1 Duties of chairman of managerial personnel
 - 3.1.2 Appointment and remuneration of managerial personnel
- 3.2. Types of directors and their appointments
 - 3.2.1 Resident directors
 - 3.2.2 Independent directors

- 3.2.3 Small shareholders directors
- 3.2.4 Women directors
- 3.2.5 Additional directors
- 3.2.6 Alternate directors
- 3.2.7 Nominee directors
- 3.3. Legal position of directors
- 3.4. Powers, Duties and Liabilities of directors
- 3.5. Register of directors
- 3.6. Remuneration of directors
- 3.7. Removal of directors

UNIT IV COMPANY MEETINGS (15Hours)

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

UNIT V WINDING UP(15Hours)

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

UNIT VI -TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Registration of charges	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 BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Contents of the Unit	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 	K4
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			
2.1.0	2.1.1 Memorandum of association and Its Contents	<ul style="list-style-type: none"> Describe the memorandum of association and its 	K2
	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"> Demonstrate the legal requirements of a prospectus 	K3
	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. Explain the Duties of Managerial Personnel Describe the Appointment and Remuneration of Managerial Personnel 	K2
3.2.0	Types of directors and their appointments 3.2.1 Resident directors 3.2.2 Independent directors 3.2.3 Small shareholders directors 3.2.4 Women directors 3.2.5 Additional directors 3.2.6 Alternate directors 3.2.7 Nominee directors	<ul style="list-style-type: none"> Classify the different types of directors Discuss the rules relating to appointment of directors. 	K2
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 remove a director from the company 	K5
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	<ul style="list-style-type: none"> Classify the various kinds of shareholders meeting Examine the legal procedures relating to various meetings 	K4

	4.1.2.4 Class meeting		
4.2.0	Quorum for meeting	<ul style="list-style-type: none"> State the meaning of quorum Recall the provisions relating to quorum of general meetings and Board meetings 	K1
4.3.0	Proxy	<ul style="list-style-type: none"> Explain the concept 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 Underline the provisions relating to minutes of the board meeting 	K1
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 Analyse the consequences of winding up by the court Memorize the provisions relating to winding up 	K4
5.2.0	Insolvency and Bankruptcy Code, 2016	<ul style="list-style-type: none"> Discuss the provisions of Insolvency and Bankruptcy Code 2016 	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	-	H	-	H	-	H	H	-	H	M
CO2	H	-	M	H	H	-	H	-	-	M	-	-	H
CO3	H	H	-	-	H	-	-	H	-	-	H	-	M
CO4	H	-	H	M	M	-	H	-	M	H	M	-	-
CO5	H	M	M	-	M	-	M	-	-	M	-	H	-
CO6	H	-	H	-	H	-	H	-	H	H	-	-	H

COURSE ASSESSMENT METHODS

Direct

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

COURSE COORDINATOR - DR.M. DAVID CHRISTOPHER

SEMESTER II	ALLIED - IV BUSINESS STATISTICS	CODE : U22CM2Y4
CREDITS: 4		TOTAL HOURS: 5

COURSE OUTCOMES

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

S. No.	Course Outcomes	Level	Unit
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis.	K2	I
2	Calculate the various descriptive measures for central tendency	K4	II
3	Compare the measure of dispersion .among two sets of data	K4	III
4	Measure the correlation and Regression between two variables.	K3	IV
5	Analyse the time series and to know the past conditions	K5	V
6	Evaluate the changes in a variables using Index numbers.	K5	V

UNIT I INTRODUCTION TO THE STUDY OF STATISTICS (21Hours)

Unit I Introduction to the study of Statistics

- I.1. Statistics**
 - I.1.1. Meaning
 - I.1.2. Definition
 - I.1.3. Functions
 - I.1.4. Scope
 - I.1.5. Merits and Demerits
- I.2. Sampling**
 - I.2.1. Meaning
 - I.2.2. Definition
 - I.2.3. Methods of sampling
- I.3. Collection of data**
- I.4. Tabulation of data**
- I.5. Representation of data**
 - Diagrammatic
 - I.5.1. Representation
 - I.5.2. Graphic representation

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 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

- 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

- 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
 - Difference between Regression and
 - 4.2.4. Correlation

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
 - Method of Moving
 - 5.1.1.3. Averages
 - 5.1.1.4. Method of Least Squares
 - 5.1.2. Seasonal Fluctuations
 - Method of Simple
 - 5.1.2.1. Averages
 - Method of Moving
 - 5.1.2.2. Averages
 - 5.1.2.3. Ratio to trend Method
 - 5.1.2.4. Method of link Relatives
 - 5.1.3. Cyclical Fluctuation
 - 5.1.4. Random Fluctuation
- 5.2. **Index Numbers**
 - 5.2.1. Definition
 - 5.2.2. Simple Index number
 - 5.2.3. Weighted Index Number
 - 5.2.3.1. Laspeyre's formula
 - 5.2.3.2. Paache's formula
 - 5.2.3.3. Fisher's formula
 - 5.2.3.4. Marshal Edge-worth
 - 5.2.3.5. Bowley's formula
 - 5.2.3.6. Kelly's formula
 - 5.2.4. Mathematical tests of consistency
 - 5.2.4.1. Time reversal test

- 5.2.4.2 Factor reversal test
- 5.2.5. Fixed Index Number
- 5.2.6. Chain Index Number
- 5.2.7. Cost of Living Index

TOPICS FOR SELF STUDY

SL.NO	TOPICS	WEB LINKS
1	Block chain Statistics	https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/
2	Augmented Data Management	https://www.analyticsinsight.net/importance-augmented-data-management-
3	Decision Intelligence	https://towardsdatascience.com/introduction-to-decision-intelligence-
4	Data Mining	https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
UNIT I INTRODUCTION TO THE STUDY OF STATISTICS			
1.1	Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Merits and Demerits	<ul style="list-style-type: none"> • Define inferential and descriptive statistics. • Differentiate between a quantitative and a qualitative variable. 	K4

		<ul style="list-style-type: none"> • Explain the merits and demerits of statistics. • Distinguish between the four different scales of measurement: nominal, ordinal, interval, and ratio 	
1.2	Sampling	<ul style="list-style-type: none"> • Explain the various sampling techniques. • Describe the distribution of the sample mean for samples obtained from normal populations. • Describe the distribution of the sample mean for samples obtained from a population that is not normal. 	K2
1.2.1	Introduction		
1.2.2	Methods of sampling		
1.3	Collection of Data	<ul style="list-style-type: none"> • Demonstrate the ability to apply fundamental concepts in exploratory data analysis. • Distinguish between different types of data. • Assess the methods for summarizing data set . 	K5
1.4	Tabulation of Data	<ul style="list-style-type: none"> • Construct frequency distribution. • Determine the class midpoints, relative frequencies, and cumulative frequencies of a frequency distribution. 	K6

	1.5 Representation of Data 1.5.1 Diagrammatic Representation 1.5.2 Graphic representation	<ul style="list-style-type: none"> • Conduct appropriate graphical and numerical descriptive statistics for different type of data. • Construct a Histogram, a frequency polygon, an Ogive, and a Pie Chart. 	K6
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 method 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"> • Define mean, median and mode. • Explain the characteristics of the mean, median and mode. • Calculate arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean. 	K4
	2.2 Positional averages 2.2.1 Median 2.2.2 Quartiles 2.2.3 Deciles 2.2.4 Percentiles	<ul style="list-style-type: none"> • Explain the concepts of Median, Quartiles, Deciles and percentiles. • Calculate and interpret the measures of positional averages.. 	K4
	2.3 Mode	<ul style="list-style-type: none"> • Describe the strengths and weaknesses of the mode as measures of central tendency. • Calculate and interpret measures of central tendency (mode) 	K4
UNIT –III MEASURES OF DISPERSION			
3.1	Range	<ul style="list-style-type: none"> • Calculate and apply measures of location and measures of dispersion in grouped and ungrouped data cases. • Recognize range, inter-quartile range and standard deviation as measures of dispersion for a set of data. 	K4

	3.2	Quartile Deviation	<ul style="list-style-type: none"> Calculate quartile deviation from ungrouped and grouped data. 	K4
	3.3	Mean Deviation	<ul style="list-style-type: none"> Calculate the deviation of a variable. 	K4
	3.4	Standard Deviation	<ul style="list-style-type: none"> Define standard deviation. 	K4
	3.4.1	Actual mean method	<ul style="list-style-type: none"> Calculate the standard deviation of variable under 	
	3.4.2	Assumed mean method	<ul style="list-style-type: none"> - Actual mean method 	
	3.4.3	Combined standard deviation	<ul style="list-style-type: none"> - Assumed mean method 	
	3.4.4	Corrected standard deviation	<ul style="list-style-type: none"> - Combined standard deviation - Corrected standard deviation 	
	3.5	Coefficient of Variation	<ul style="list-style-type: none"> Explain the coefficient of variation. 	K2
	3.6	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> Describe the different types of measures of dispersion 	K2
	3.7	Lorenz Curve	<ul style="list-style-type: none"> Explain the Lorenz curve 	K2
UNIT IV CORRELATION AND REGRESSION				
4.1		Correlation	<ul style="list-style-type: none"> Describe how correlation is used to identify relationships between variables. 	K5
	4.1.1	Definition	<ul style="list-style-type: none"> Determine whether the correlation is significant. 	
	4.1.2	Karl Pearson's Correlation	<ul style="list-style-type: none"> Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate. 	
	4.1.3	Spearman Rank Correlation		
	4.1.4	Concurrent Deviation		
4.2		Regression	<ul style="list-style-type: none"> Describe the relationship between two or more independent variable using a multiple regression equation. 	K6
	4.2.1	Definition	<ul style="list-style-type: none"> Determine whether a regression model is significant. 	
	4.2.2	Regression Equation	<ul style="list-style-type: none"> Evaluate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis. 	
	4.2.3	Linear Regression	<ul style="list-style-type: none"> Recognize some potential problems if regression analysis is used incorrectly. 	
	4.2.4	Difference between Regression and Correlation		

		<ul style="list-style-type: none"> • Use simple/multiple regression models to analyse the underlying relationships between the variables through hypothesis testing. 	
UNIT V ANALYSIS OF TIME SERIES AND INDEX NUMBERS			
5.1	<p>Elements of Time Series</p> <p>5.1.1 Secular Trend</p> <p>5.1.1.1 Graphic Method</p> <p>5.1.1.2 Method of Semi-Averages</p> <p>5.1.1.3 Method of Moving Averages</p> <p>5.1.1.4 Method of Least Squares</p> <p>5.1.2 Seasonal Fluctuations</p> <p>5.1.2.1 Method of Simple Averages</p> <p>5.1.2.2 Method of Moving Averages</p> <p>5.1.2.3 Ratio to trend Method</p> <p>5.1.2.4 Method of link Relatives</p> <p>5.1.3 Cyclical Fluctuation</p> <p>5.1.4 Random Fluctuation</p>	<ul style="list-style-type: none"> • Demonstrate advanced understanding of the concepts of time series and their application to health, climate, finance and other areas. • Apply ideas to real time series data and interpret outcomes of analysis. • Apply various techniques of time series models, including the seasonal autoregressive moving average models, regression with ARMA models. 	K3

5.2	<p>Index Numbers</p> <p>5.2.1 Definition</p> <p>5.2.2 Simple Index Number</p> <p>5.2.3 Weighted Index Averages</p> <p>5.2.3.1 Laspeyre's formula</p> <p>5.2.3.2 Paache's formula</p> <p>5.2.3.3 Fisher's formula</p> <p>5.2.3.4 Marshal Edge-worth</p> <p>5.2.3.5 Bowley's formula</p> <p>5.2.3.6 Kelly's formula</p> <p>5.2.4 Mathematical test of consistency</p> <p>5.2.4.1 Time reversal test</p> <p>5.2.4.2 Factor reversal test</p> <p>5.2.5 Fixed Index Number</p> <p>5.2.6 Chain Index Number</p> <p>5.2.7 Cost of Living Index</p>	<ul style="list-style-type: none"> • Interpret and use a range of index numbers commonly used. • Define an index number and explain its use. • Explain the basic structure of the consumer price index and perform calculations involving its use. • Perform calculations involving simple, composite are weighted index numbers under <ul style="list-style-type: none"> - Laspeyre's formula - Paache's formula - Fisher's formula - Marshal Edge-worth - Bowley's formula - Kelly's formula • Evaluate mathematical test of consistency for the <ul style="list-style-type: none"> - Time reversal test - Factor reversal test • Determine fixed index number Chain index number and cost of living index 	<p>K3</p> <p>K6</p>
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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	H	-	M	M	M	M	H	-	H	M
CO2	H	H	H	H	-	L	-	M	-	H	-	H	-
CO3	H	H	H	H	-	L	-	M	-	H	-	M	-
CO4	H	H	H	H	-	L	-	M	-	H	-	M	-
CO5	H	M	H	H	-	L	-	M	-	M	-	M	-
CO6	H	H	H	H	-	L	-	H	-	M	-	M	-

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR: DR.C. PRECILLA

SEMESTER: III	CORE III	CODE: U17CM303
CREDITS: 4	FINANCIAL ACCOUNTING-III	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	Explain the basic concepts of financial accounting.	K2	I
2	Calculate the valuation of goodwill	K4	I
3	Prepare financial accounts for partnership firm in different situation of admission, retirement, and death of the partners.	K6	II
4	Evaluate Amalgamation, Dissolution and Insolvency of partnership firm.	K5	III
5	Prepare Royalty Accounts for lease and sub-lease.	K6	IV
6:	Analyse the accounting procedures of insurance claims and construct practical problem on loss of stock and loss of profit.	K4	V

UNIT I PARTNERSHIP ACCOUNTS (12Hours)

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

UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH (18Hours)

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

UNIT III AMALGAMATION, DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS (15Hours)

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

UNIT IV ROYALTY (15Hours)

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

UNIT V INSURANCE CLAIMS (15Hours)

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

UNIT VI -TOPICS FOR SELF-STUDY

S.No.	Topics	Web Links
1	Cloud – based Accounting Solutions	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 BOOK

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

REFERENCES

1. M.C. Shukla, T.S. Grewal. S.C. Gupta Advanced Accounts 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	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I PARTNERSHIP ACCOUNTS			
1.1	Essential characteristics of partnership	<ul style="list-style-type: none">• Define partnership.• List out the characteristics of partnership	K1
1.2	Preparation of Final accounts With adjustments	<ul style="list-style-type: none">• List out the adjustments usually made in the final accounts.• State the difference between final accounts and partnership firm.	K1

1.3	Fixed and Fluctuating capital Methods	<ul style="list-style-type: none"> • Illustrate methods of Fixed and fluctuating capitals. • Distinguish Fixed capital and Fluctuating capital 	K4
1.4	<p>Methods of Calculating of Goodwill.</p> <p>1.4.1 Average Profit Method</p> <p>1.4.2. Super Profit Method</p> <p>1.4.3.Capitalisation Method</p>	<ul style="list-style-type: none"> • Explain methods of valuation of goodwill. • Discuss the Method of Good Will. • Define the meaning of Average profit method. • Calculate goodwill through Average profit method • Define super profit method. • Calculate goodwill through super profit method • Recall capitalisation method. • Calculate goodwill through capitalisation method. 	K4
UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH			
2	Treatment for partnership Admission	<ul style="list-style-type: none"> • Definition of partnership admission. • List out adjustments needed at the time of admission of a partner. • Solve the problems of admission 	K3

2.1	Treatment for Partnership Retirement	<ul style="list-style-type: none"> • Recall meaning of partnership retirement • List out adjustments needed at the time of retirement of a partner. • Solve the problems in retirement • Prepare financial accounts in partnership retirement 	K6
2.2	Treatment for Death of a partner	<ul style="list-style-type: none"> • List out adjustments needed at the time of Death of a partner. • Solve the problems arising from Death of a partner. 	K3
2.3	Treatment of Joint life policy for Retirement and Death of a Partner	<ul style="list-style-type: none"> • State the meaning of joint life policy. • Solve the problems of joint life policy. 	K3
UNIT III AMALGAMATION, DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS			
3.1	Amalgamation of partnership firm	<ul style="list-style-type: none"> • List the features of Amalgamation of firm. • Explain the objectives for amalgamation of firms. • Solve the problems in amalgamation of firms 	K3
3.2	Dissolution of partnership firms	<ul style="list-style-type: none"> • Recall the meaning of dissolution of partnership. • What is realization account? 	K1

3.3	Insolvency of partners 3.3.1 Insolvency of only one partners 3.3.2 Insolvency of all partners	<ul style="list-style-type: none"> • 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 partner. • Solve the problems when partners become insolvent. 	K3
3.4	Sale of a firm to a company	<ul style="list-style-type: none"> • Define sale of firm to a company. • Determine the objectives of selling a firm. • Solve problems of sale of firm. 	K5
3.5	Gradual realisation of assets or Piecemeal distribution. 3.5.1 Maximum Loss Method 3.5.2. Surplus Capital Method	<ul style="list-style-type: none"> • Tell about piece meal distribution. • Calculate the problems under maximum loss method. • Solve the problems under surplus capital method. 	K3
UNIT IV ROYALTY			
4.1	Concept of Royalty	<ul style="list-style-type: none"> • Recall the meaning of royalty. • What is short working in royalty? 	K1
4.2	Treatment for Lease 4.2.1. Recording in the books of lessor 4.2.2. Recording in the books lessee	<ul style="list-style-type: none"> • Outline the meaning of treatment for lease. • Solve the problems of treatment for lease. • Prepare Royalty accounts by recording entries in the books of lessor 	K6

4.3	Treatment for Sublease 4.3.1.Recording in the books of lessor 4.3.2.Recording in the books lessee 4.3.3.Recording in the books Sub lessee	<ul style="list-style-type: none"> • Explain the treatment for sublease. • Solve the problems of treatment for sub lease. • Solve the problems of Recording in the books of lessor • Solve the problems of Recording in the books of lessee. • Solve the problems of Recording in the books Sub-lessee 	K3
UNIT V INSURANCE CLAIMS			
5.1	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. • Calculate insurance claims. 	K3
5.1.1	For Loss of Stock Policy	<ul style="list-style-type: none"> • Analyse the concept of Loss of Stock Policy. • Solve the problems to calculate insurance claim through Loss of Stock Policy. 	K4
5.1.2	For Loss of Profits Policy	<ul style="list-style-type: none"> • Solve the problems to calculate insurance claim through Loss of Profits Policy. 	K3

MAPPING SCHEME FOR POs, PSOs and COs

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

CO5	H	-	-	M	H	-	L	-	M	-	M	M	L
CO6	H	M	-	-	-	H	M	M	-	-	-	-	M

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR - DR. H. KAVITHA

SEMESTER –III	CORE: IV - QUANTITATIVE	CODE: U17CM304
CREDITS: 4	TECHNIQUES	TOTAL HOURS: 5

COURSE OUTCOMES

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

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

	project management techniques.		
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UNIT I - INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM (15 Hours)

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

UNIT II - TRANSPORTATION AND ASSIGNMENT PROBLEM (15 Hours)

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

UNIT III - GAME THEORY AND SIMULATION (15 Hours)

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

UNIT IV- REPLACEMENT PROBLEM (15 Hours)

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

UNIT V - DECISION ANALYSIS AND NETWORK ANALYSIS (15 Hours)

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

TOPICS FOR SELF STUDY :

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

TEXT BOOK

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

REFERENCES

1. Study materials of The Institute of Cost Accountants of India on Operations management
2. K.K. Chawla and Vijay Gupta, Operations Research, Quantitative techniques for Management, Kalyani Publishers, 7th edition, 2014
3. S.C. Kothari, Quantitative techniques, Vikas Publishing House Pvt. Ltd, Delhi. , 3rd revised edition, 2013
4. N.D. Vohra, “Quantitative techniques in management”, Tata 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

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. Solve the transportation problem and estimate its optimality. 	K5
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
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MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

COURSE CO-ORDINATOR: DR.M.ANUSUYA

SEMESTER: III	ALLIED:V	COURSE CODE: U17CM3Y5
CREDITS: 3	PRINCIPLES OF MARKETING	HOURS: 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 promotion, advertising & selling a product and public relation.	K4	IV
6	Summarise the importance customer relationship and modern marketing	K2	V

COURSE CONTENTS

Unit I Introduction to Marketing (12Hours)

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

Unit II Product (12Hours)

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

- 2.7.1 General functions
- 2.7.2 Kinds of packages

Unit III Pricing and Distribution (12Hours)

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

Unit IV Promotion (12Hours)

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

Unit V Customer Relationship Marketing (12Hours)

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

Topics for Self Study

S. No.	Topics	Web Links
1	Digital Marketing Trends You Can't	https://www.singlegrain.com/digital-

	Ignore	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/

TEXT BOOK

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

REFERENCES

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

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Highest 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"> Summarise 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"> Sketch new thoughts for each segment to increase sales 	K3
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 the 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"> Diagnose the functions of branding 	K4
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"> Construct new variety in packaging 	K5
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"> Summarise the various factors affecting pricing 	K2
3.4	New Product pricing strategy	<ul style="list-style-type: none"> Test new product pricing strategy 	K4
3.5	Price adjustment strategy	<ul style="list-style-type: none"> Inspect various price adjustment strategy 	K4
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"> Describe the different types of channel 	K2
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"> Analyse the emerging trends in retail trade 	K4
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"> Review the various sales promotion techniques 	K2
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 CUSTOMER RELATIONSHIP MARKETING			
5.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> Recall & understand the objectives of customer relationship marketing 	K1
5.2	Evolution of CRM	<ul style="list-style-type: none"> Tell the evolution of CRM 	K2
5.3	Importance of CRM	<ul style="list-style-type: none"> Express the importance of CRM 	K2
5.4	Types of CRM	<ul style="list-style-type: none"> Classify the different types of CRM 	K2
5.5	Stages of CRM	<ul style="list-style-type: none"> Explain the various stages of CRM 	K2
5.6	CRM Cycle	<ul style="list-style-type: none"> Compare CRM cycle in multi stage 	K2
5.7	Traditional Vs CRM marketing	<ul style="list-style-type: none"> Differentiate between Traditional Vs CRM marketing 	K4
5.8	Recent Trends in Marketing	<ul style="list-style-type: none"> Practice the recent trends and strategies in marketing 	K3
5.8.1	Digital marketing	<ul style="list-style-type: none"> Discuss the different kinds of marketing model 	K2

5.8.2	E-Marketing	<ul style="list-style-type: none"> Explain the concept E-Marketing 	K2
5.8.3	Tele Marketing	<ul style="list-style-type: none"> Compare and analyse the functioning of different marketing models 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE CO-ORDINATOR: MR. R.NANDA KUMAR

SEMESTER IV	NMEC II PERSONAL FINANCE	CODE: U22CM3S1
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	Classify the Need for Personal Financial Planning	K2	I
2	Identify Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates	K3	II
3	List out the features of Present Value and Future Value	K4	III
4	Justify the Risk associated with personal investments	K5	IV
5	Explain Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance and Medical Insurance.	K5	IV
6	Elaborate Retirement Savings Plans - Pension Plans	K6	V

Unit 1:Introduction to Personal Financial Management

- 1.1 Meaning
- 1.2 Need for Personal Financial Planning
- 1.3 Personal Budget
- 1.4 Personal Financial Planning Process.

Unit 2:Investment Planning

- 2.1 Investment Criteria- liquidity, safety and profitability
- 2.2 Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates
- 2.3 Investment in Precious metals – Gold, Silver and Platinum

Unit 3: Return on Personal Investment

- 3.1 Present Value and Future Value – Meaning & Features
- 3.2 Simple & Compound interest– Meaning &Features
- 3.3 Dividend and capital gains – Meaning & Features

Unit 4: Risk Analysis & Insurance Planning

- 4.1 Risk associated with personal investments
- 4.2 Risk management and insurance decision in personal financial planning
- 4.3 Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance and Medical Insurance.

Unit 5: Planning for the Future

- 5.1 Retirement Savings Plans - Pension Plans
- 5.2 Deferred Contribution Plan and Deferred Benefit Plan
- 5.3 Provident Fund, Gratuity.
- 5.4 Life Insurance Plans. General Insurance Plans.
- 5.5 Reverse Mortgage Plans.

TOPICS FOR SELF STUDY

Sl.No	Topics	Weblinks
1	Planning and managing personal financial activities	https://corporatefinanceinstitute.com/resources/knowledge/finance/personal-finance/
2	Components of a Financial Plan	https://ncert.nic.in/dess/pdf/finance_reading_mate.pdf
3	Basic Ideas of Finance	https://open.umn.edu/opentextbooks/textbooks/31

Text Books Recommended

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.
2. Security Analysis & Portfolio Management by PunithavathyPandian

References:

1. Principles of Risk Management and Insurance by George Rejda, Pearson, New Delhi

WEB LINKS : <https://www.investopedia.com/terms/p/personalfinance.asp>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Contents	Learning outcomes	Blooms Taxonomic Levels of Transaction
Unit 1: Introduction to Personal Financial Management			
1.1	Meaning	Explain the Meaning of Personal Finance	K 2
1.2	Needs	Classify the Need for Personal Financial Planning	K2
1.3	Personal Budget	Define Personal Budget	K2
1.4	Process of Personal Financial Planning	List out the Process Personal Financial Planning	K2
Unit 2: Investment Planning			
2.1	Investment Criteria	Identify Investment Criteria- liquidity, safety and profitability	K3
2.2	Investment Avenues	Recall Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates	K3
2.3	Investment in Precious Metals	List the Investment in Precious metals – Gold, Silver and Platinum.	K3
Unit 3: Return on Personal Investment			
3.1	Meaning	State the Meaning & Features Present Value and Future Value	K2
3.2	Features	Identify the Meaning & Features of Simple & Compound interest	K3
3.3	Dividend and Capital Gain	Meaning & Features of Dividend and capital gains	K4
Unit 4 : Risk Analysis & Insurance Planning			
4.1	Risk with Personal Investment	Identify Risk associated with personal investments	K3
4.2	Risk management	Explain Risk management and insurance decision in personal financial planning	K2
4.3	Various Insurance	Determine Various Insurance Policies and Strategies for General Insurance, Life Insurance,	K5

	Policies	Motor Insurance and Medical Insurance.	
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Unit 5: Planning for the Future			
5.1	Retirement Savings Plans	Discuss Retirement Savings Plans - Pension Plans	K6
5.2	Deferred Contribution Plan	Explain Deferred Contribution Plan and Deferred Benefit Plan	K5
5.3	Provident Fund, Gratuity.	Classify Provident Fund, Gratuity.	K4
5.4	Life Insurance Plans. General Insurance Plans	Explain Life Insurance Plans. General Insurance Plans	K2
5.5	Reverse Mortgage Plans	List out the Reverse Mortgage Plans	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	M	L	L	H	M	H	M	H	-	H	M
CO2	H	H	M	L	-	H	H	H	L	H	-	H	L
CO3	H	M	M	L	L	H	H	H	L	H	-	H	L
CO4	H	H	H	L	L	H	L	H	M	H	-	H	M
CO5	H	M	H	M	-	L	L	H	M	H	-	L	M
CO6	H	M	H	M	-	H	L	H	M	H	-	H	M

COURSE ASSESSMENT METHODS

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

Course Coordinator: Dr.A.Ravikumar

SEMESTER: III	NMEC I INTRODUCTION TO ACCOUNTANCY	COURSE CODE: U21CM3E1
CREDITS:2		TOTAL HOURS:2

COURSE OUTCOMES

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

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

UNIT I – INTRODUCTION

(4 Hours)

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

UNIT II – DOUBLE ENTRY SYSTEM - JOURNAL

(6 Hours)

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

UNIT III – LEDGER

(6 Hours)

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

UNIT IV - TRIAL BALANCE**(6 Hours)**

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

UNIT V- CAPITAL AND REVENUE EXPENDITURE**(8 Hours)**

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

TOPICS FOR SELF STUDY

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

TEXT BOOKS

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

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

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

2.3	Recording the transactions in the books of Prime entry	<ul style="list-style-type: none"> • State the format of Journal. • List out the steps in journalizing. • Identify the various items of various accounts • Analyze the transaction and record it in the Journal 	K4
2.4	Relation between Journal and Ledger.	<ul style="list-style-type: none"> • Define Ledger. • Compare Journal and Ledger 	K1
UNIT III		LEDGER	
3.1	Ledger – sub divisions of Ledger	<ul style="list-style-type: none"> • State the format of Ledger. • Explain the steps of balancing the Ledger. 	K2
3.2	Ledger posting and preparation of Trial Balance.	<ul style="list-style-type: none"> • Construct Ledger entries using various transactions. • Analyze the Journal entries and post it in the ledger. • List out the various methods of Trial Balance. • Explain the points to be noted while preparing Trial Balance. 	K6
UNIT IV		TRIAL BALANCE	

4.1 4.2 4.3	Differences between Trial Balance and Balance Sheet , items to be debited and credited in the Trial Balance and Preparation of Trial Balance	<ul style="list-style-type: none"> • Compare trial balance and balance sheet • List out the items to be debited and credited in the trail balance • Construct a trial balance with and without the help of ledger balances. 	K6
UNIT V CAPITAL AND REVENUE EXPENDITURE			
5.1	Capital and Revenue Expenditure	<ul style="list-style-type: none"> • Recall the meaning of capital and revenue expenditure. • Explain the types of capital and revenue expenditure. 	K1
5.2	Capital and Revenue Incomes	<ul style="list-style-type: none"> • Explain the meaning of capital income and revenue income. • Compare capital income and revenue income 	K2
5.3	Preparation of Manufacturing Account	<ul style="list-style-type: none"> • Discuss the purpose of manufacturing account • Explain the specimen of a manufacturing account • Construct manufacturing account with the help of various transactions. 	K6

	Final Accounts without Adjustments.	<ul style="list-style-type: none"> • Discuss the format of the final accounts • Explain procedure for preparing the final accounts • Construct trading, profit and loss account and balance sheet with the help of trial balance. 	K6
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MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR: DR. DANIEL

SEMESTER –IV	CORE: V COST ACCOUNTING	CODE: U19CM405
CREDITS: 5		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	Prepare cost sheet to find the Cost of production/Sales	K6	I
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	K6	I
3	Calculate labour turnover by using various methods to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III
5	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	K6	IV
6	Calculate the cost using operating costing in different types of industries.	K4	V

UNIT – I: INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS AND MATERIAL CONTROL (15 Hours)

1.1 Cost Accounting

- 1.1.1 Definition of Cost, Costing, Cost Accounting and Cost Accountancy
- 1.1.2 Scope of Cost Accounting
- 1.1.3 Merit and Demerit
- 1.1.4 Classification of cost
- 1.1.5 Elements of cost
- 1.1.6 Cost centre
- 1.1.7 Cost unit
- 1.1.8 Cost control
- 1.1.9 Cost reduction

- 1.2. Cost sheet
 - 1.2.1 Treatment of stock or incentives
 - 1.2.2 Tender and quotations
- 1.3 Material Control
 - 1.3.1 Introduction
 - 1.3.2 Meaning of material control
 - 1.3.3 Objectives of material control
 - 1.3.4 Essentials of material control
 - 1.3.5 Purchase control
 - 1.3.6 Store keeping and stock control and inventory control
 - 1.3.7 Levels of stock and Economic Ordering Quantity
 - 1.3.8 ABC Analysis
- 1.4 Pricing of material issues
 - 1.4.1 LIFO (Last In First out)
 - 1.4.2 FIFO (First In First Out)
 - 1.4.3 Simple Average Method
 - 1.4.4 Weighted Average Method

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

- 2.1 Labour cost
 - 2.1.1 Introduction
 - 2.1.2 Types of Labour
- 2.2 Labour turnover
- 2.3 Methods and measurement of Labour turnover
 - 2.3.1 Separation method
 - 2.3.2 Replacement method
 - 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
 - 2.5.1 Time rate system
 - 2.5.2 Piece rate system

- 2.5.3 Straight piece rate system
- 2.5.4 Taylor's differential piece rate system
- 2.5.5 Merrick's Multiple or differential piece rate system
- 2.5.6 Gantt's task and bonus plan
- 2.6 Premium Bonus plans
 - 2.6.1 Halsey premium plan
 - 2.6.2 Halsey-weir scheme
 - 2.6.3 Rowan plan
 - 2.6.4 Barth's variable sharing plan
 - 2.6.5 Emerson's Efficiency plan
 - 2.6.6 Bedeaux's point premium system

UNIT - III OVERHEADS (15 Hours)

- 3.1 Meaning and Definition of overheads
- 3.2 Importance of Overhead cost
- 3.3 Allocation of Overheads
- 3.4 Apportionment
 - 3.4.1 Primary distribution
 - 3.4.2 Secondary distribution
 - 3.4.2.1 Repeated Distribution method
 - 3.4.2.2 Simultaneous equation method
- 3.5 Absorption of overheads
 - 3.5.1 Overhead Rate
 - 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
 - 3.6.1 Direct material cost method
 - 3.6.2 Direct Labour cost method
 - 3.6.3 Prime cost percentage method
 - 3.6.4 Direct Labour hour method
 - 3.6.5 Machine hour rate method
 - 3.6.6 Computation of machine hour rate

3.7 Under and over absorption of overheads.

UNIT IV- RECONCILIATION OF COST AND FINANCIAL ACCOUNTS AND METHODS OF COSTING (JOB, BATCH AND CONTRACT) (15 Hours)

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

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

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

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

UNIT VI -TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

3. <https://youtu.be/5e1qRvoz03k>

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL.			
1.1	1.1.1 Definition of Cost, Costing, cost Accounting and cost Accountancy 1.1.2 Scope of Cost Accounting 1.1.3 Merit and Demerit 1.1.4 Classification of cost 1.1.5 Elements of cost 1.1.6 Cost centre 1.1.7 Cost unit 1.1.8 Cost control 1.1.9 Cost reduction	<ul style="list-style-type: none"> • Define Cost, Cost Accounting and Cost Accountancy • Summarize the Merits and Demerits of Cost Accounting • Classify the different types and the elements of cost • What is Cost Centre and Cost Unit 	K2
1.2	Cost sheet 1.2.1 Treatment of stock or inventories 1.2.2 Tender and quotations	<ul style="list-style-type: none"> • Examine the treatment of stock in Cost sheet • Estimate the Cost of Production/Sales by preparing a cost sheet 	K6

1.3	<p>Material Control</p> <p>1.3.1 Introduction</p> <p>1.3.2 Meaning of material control</p> <p>1.3.3 Objectives of material control</p> <p>1.3.4 Essentials of material control</p> <p>1.3.5 Purchase control</p> <p>1.3.6 Store keeping and stock control and inventory control</p> <p>1.3.7 Levels of stock and Economic Ordering Quantity</p> <p>1.3.8 ABC Analysis</p>	<ul style="list-style-type: none"> • Calculate the minimum maximum and the re-ordering level for stock of materials • Illustrate the Economic Ordering quantity of materials for a concern 	K2
1.4	<p>Pricing of material issues</p> <p>1.4.1 LIFO (Last In First out)</p> <p>1.4.2 FIFO (First In First Out)</p> <p>1.4.3 Simple Average Method</p> <p>1.4.4 Weighted Average Method</p>	<ul style="list-style-type: none"> • Discuss the various methods of pricing the issue of materials 	K2
UNIT II COMPUTATION AND CONTROL OF LABOUR COST			
2.1	<p>Labour cost</p> <p>2.1.1 Introduction</p> <p>2.1.2 Types of Labour</p>	<ul style="list-style-type: none"> • What is Labour cost? 	K2
2.2	Labour turnover	<ul style="list-style-type: none"> • Discuss about Labour turnover 	K2
2.3	<p>Methods and measurement of Labour turnover</p> <p>2.3.1 Separation method</p> <p>2.3.2 Replacement method</p>	<ul style="list-style-type: none"> • Apply the various methods of measuring Labour Turnover 	K3
2.4	Idle time and Overtime	<ul style="list-style-type: none"> • Identify Idle Time and Overtime in Labour costing • Measure the Labour Cost when there is Idle Time and Over Time 	K4

2.5	<p>Methods of remuneration</p> <p>2.5.1 Time rate system</p> <p>2.5.2 Piece rate system</p> <p>2.5.3 Straight piece rate system</p> <p>2.5.4 Taylors differential piece rate system</p> <p>2.5.5 Merrick’s Multiple or differential piece rate system</p> <p>2.5.6 Gantt’s task and bonus plan</p>	<ul style="list-style-type: none"> • Compare the various methods of remuneration for Labour 	K2
2.6	<p>Premium Bonus plans</p> <p>2.6.1 Halsey premium plan</p> <p>2.6.2 Halsey-weir scheme</p> <p>2.6.3 Rowan plan</p> <p>2.6.4 Barth’s variable sharing plan</p> <p>2.6.5 Emerson’s Efficiency plan</p> <p>2.6.6 Bedeaux’s point premium system</p>	<ul style="list-style-type: none"> • Calculate Bonus for Labour under various methods of Premium Bonus Plans. 	K4
UNIT III OVERHEADS			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> • Define Overheads 	K1
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> • Explain the importance of the allocation of 	K2
3.3	Allocation of Overheads	<ul style="list-style-type: none"> • what is allocation of overheads 	K2

3.4	Apportionment 3.4.1 Primary distribution 3.4.2 Secondary distribution 3.4.2.1 Repeated Distribution method 3.4.2.2 Simultaneous equation method	<ul style="list-style-type: none"> Identify the importance of apportionment of Overheads Apply the various methods of apportionment of overheads 	K3
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	<ul style="list-style-type: none"> Discuss the different types of overhead rate 	K2
3.6	Methods of absorption of overhead 3.6.1 Direct material cost method 3.6.2 Direct Labour cost method 3.6.3 Prime cost percentage method 3.6.4 Direct Labour hour method 3.6.5 Machine hour rate method 3.6.6 Computation of machine hour rate	<ul style="list-style-type: none"> Apply the methods of Absorption of Overheads Measure the Machine hour rate 	K3
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> Identify Under and Over Absorption of Overheads 	K3
UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS & METHODS OF COSTING(JOB, BATCH AND CONTRACT)			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"> Compare the Profit and loss of cost and financial accounts and reconcile them. 	K2
4.2	Job costing 4.2.1 Definition of job costing 4.2.2 Job costing procedures	<ul style="list-style-type: none"> Define Job costing Estimate a Job Cost sheet 	K2

	4.2.3 Forms used in job costing		
4.3	<p>Batch Costing</p> <p>4.3.1 Definition of Batch costing</p> <p>4.3.2 Determination of Economic Batch Quantity</p>	<ul style="list-style-type: none"> • Define Batch costing • Estimate the Economic Batch quantity 	K2
4.4	<p>Contract costing</p> <p>4.4.1 Introduction</p> <p>4.4.2 Characteristic Features of contracts and contract costing</p> <p>4.4.3 Recording of Costs of a Contract</p> <p>4.4.4 Recording of Value and Profit on Contracts</p> <p>4.4.5 Profit or Loss on Contracts</p> <p>4.4.6 Escalation clause</p> <p>4.4.7 Cost plus Contracts.</p>	<ul style="list-style-type: none"> • Define Contract costing • List out the characteristic features of Contract costing • Estimate the Notional Profit or loss on Contract and with Escalation clause by preparing a contract account 	K6
UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)			
5.1	<p>Operating and operation costing</p> <p>5.1.1 Meaning and definition</p> <p>5.1.2 Operation and service costing</p> <p>5.1.3 Transport Costing</p> <p>5.1.4 Costing Procedures in Transport of Costs</p> <p>5.1.5 Presentation of Costs</p> <p>5.1.6 Computation of Cost Unit in Road Transport Business</p>	<ul style="list-style-type: none"> • Relate operating/Operation/Service costing • Calculate cost per unit in transport costing • Illustrate the costing procedures in transport Business 	K4

5.2	5.2.1 Meaning of Process Costing 5.2.2 Costing procedures 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain) 5.2.4 Work in progress (excluding equivalent production concepts)	<ul style="list-style-type: none"> Define Process Costing Identify the costing procedures Calculate Normal loss, Abnormal loss and Abnormal gain by preparing Process Accounts 	K4
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MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE COORDINATOR - DR. K.SEKAR

SEMESTER –IV	ELECTIVE: I	CODE: U17CM4:1
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CREDITS: 5	BUSINESS LAW	HOURS PER WEEK: 5
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COURSE OUTCOMES

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

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

UNIT I –INTRODUCTION TO THE LAW OF CONTRACTS (12Hours)

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 (12Hours)

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 (12Hours)

3.1 Performance of contracts

3.1.1 Requisites of a valid tender

3.1.2 Reciprocal promises

3.2 Discharge of contracts – Modes of Discharge

3.3 Remedies for Breach of contract

3.4 Quasi contracts

3.4.1 Kinds of quasi-contracts.

UNIT IV –SPECIAL CONTRACTS (12Hours)

4.0 Special contracts

4.1 Indemnity and Guarantee

- 4.1.1 Essential features of a contract of guarantee
 - 4.1.2 Distinction between a contract of indemnity and a contract of guarantee
 - 4.1.3 Kinds of guarantee
 - 4.1.4 Rights of surety
 - 4.1.5 Discharge of surety
 - 4.2 Bailment and pledge
 - 4.2.1 Requisites of bailment, Classification of bailment
 - 4.2.2 Duties and rights of bailor and bailee
 - 4.2.3 Distinction between particular lien and general lien
 - 4.2.4 Finder of goods
 - 4.2.5 Termination of bailment
 - 4.2.6 Rights and duties of Pawnor and Pawnee
 - 4.3 Agency
 - 4.3.1 Essentials of relationship of agency
 - 4.3.2 Creation of agency
 - 4.3.3 Classification of agents
 - 4.3.4 Termination of agency.
- UNIT V –SALE OF GOODS ACT (12Hours)**
- 5.1 Sale of Goods Act 1930
 - 5.2 Formation of contract of sale
 - 5.2.1 Essentials of a contract of sale
 - 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement
 - 5.2.3 Classification of goods
 - 5.2.4 Effect of destruction of goods
 - 5.2.5 Document of title to goods
 - 5.3 Conditions and Warranties
 - 5.3.1 Distinction between a condition and warranty – Implied Conditions and Warranties
 - 5.3.2 Caveat Emptor
 - 5.4 Transfer of property in and title of goods
 - 5.4.1 Passing of property

5.4.2 Sale by non-owners

5.5 Rights of unpaid seller

5.5.1 Remedies for breach of contract of sale

5.5.2 Auction sales.

UNIT VI -TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

1. <https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx>
2. <https://www.india.gov.in/indian-contract-act-1872-0>
3. https://www.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	Content of the Unit	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 	K2
1.2	Void, Voidable and Valid agreement	<ul style="list-style-type: none"> • Distinguish a void contract from a voidable contract 	K4
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 • Explain the concept contract without considerations is void-exceptions 	K2
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 Differentiate misrepresentation from fraud 	K4
2.4	Legality of Object 2.4.1 Unlawful and illegal agreement 2.4.2 Effects of illegality 2.4.3 Doctrine of public policy	<ul style="list-style-type: none"> 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"> Define void contract 	K1
2.6	Contingent Contracts 2.6.1 Essential characteristics of a contingent contract 2.6.2 Rules regarding contingent contract 2.6.3 Differences between a Wagering agreement and a contingent contract	<ul style="list-style-type: none"> Summarize the effects of wagering agreement Distinguish between a wagering agreement and a contingent contract 	K4
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"> Apply case laws in the area of business Identify the fundamental legal principles behind contractual agreement 	K3
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			
4.0	Special contracts – Introduction	<ul style="list-style-type: none"> • Discuss the contract of Indemnity and Guarantee 	K2
4.1	Indemnity and Guarantee 4.1.1 Essential features of a contract of guarantee 4.1.2 Distinction between a contract of indemnity and a contract of guarantee 4.1.3 Kinds of guarantee	<ul style="list-style-type: none"> • 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 • Discuss the concept 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"> • Outline 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"> Distinguish between sale from agreement to sell Interpret the rule of caveat emptor 	K5
5.3	Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor	<ul style="list-style-type: none"> State the exceptions to the rule of caveat emptor Identify the implied conditions and warranties in a contract of sale 	K2
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	<ul style="list-style-type: none"> Apply the provisions of the sale of Goods Act with respect of delivery of Goods Explain the duties of buyer 	K3
5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	<ul style="list-style-type: none"> Interpret and apply the rights of an unpaid seller Determine the remedies for breach of contract of sale 	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	H	L	M	H	H	H	H	M	M	H
CO2	H	-	M	H	H	H	H	-	M	M	M	H	-
CO3	H	H	H	H	-	H	H	M	-	H	H	H	H
CO4	H	M	-	H	M	-	M	H	M	H	-	M	L
CO5	H	H	H	M	L	M	H	H	H	H	H	H	M
CO6	H	H	H	H	M	-	M	H	-	M	H	H	M

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR – Dr. R. ASAITHAMBI

SEMESTER: IV	ELECTIVE I	COURSE CODE: U17CM4:2
CREDITS: 5	RETAIL MANAGEMENT	HOURS PER WEEK: 5

COURSE OUTCOMES

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

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

UNIT I RETAILING

15 Hours

- 1.1 Meaning
- 1.2 Definition
- 1.3 Characteristics
- 1.4 Retailing principles
- 1.5 Retail sales objectives
- 1.6 Retailing in India

- 1.7 Across the globe
- 1.8 Emerging trends in retailing
- 1.9 Retail formats
 - 1.9.1 Store based
 - 1.9.2 Non-store based
 - 1.9.3. Traditional and non-traditional retailing
 - 1.9.4 Internet retailing
 - 1.9.5 Cyber retailing.

UNIT II STORE LOCATION

15 Hours

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

UNIT III INVENTORY

20 Hours

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

UNIT IV RETAIL STORE OPERATIONS

20 Hours

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

UNIT V DISTRIBUTION MANAGEMENT

20 Hours

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel

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

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

TEXTBOOK

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

REFERENCES

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi, 2011
2. GouravGhosal, 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	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I RETAILING			
1.1	Meaning	<ul style="list-style-type: none"> Recall the term 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"> Identify a law or fact of retailing 	K3
1.5	Retail sales objectives	<ul style="list-style-type: none"> Identify the objectives of retail sales 	K2
1.6	Retailing in India	<ul style="list-style-type: none"> Explain the retailing business 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 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"> Examine the retail formats Compare store and non-store based retailing with traditional and non-traditional retailing Explain internet and cyber retailing 	K4
UNIT II STORE LOCATION			

2.1	Importance	<ul style="list-style-type: none"> Evaluate the importance of store location 	K5
2.2	Selection of loyalty	<ul style="list-style-type: none"> Discuss the selection of loyalty 	K2
2.3	Site analysis	<ul style="list-style-type: none"> Discuss the various site and trading analysis 	K2
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> Identify the demand and supply density 	K2
2.6	Site availability	<ul style="list-style-type: none"> Discuss about the site availability 	K2
2.7	Trends in store location	<ul style="list-style-type: none"> Analyze the trends in store location 	K4
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> Explain about the segmentation in retail marketing 	K2
2.9	Significance	<ul style="list-style-type: none"> List out the importance of retail marketing segmentation 	K1
2.10	Market segmentation process	<ul style="list-style-type: none"> Describe the various process in market segmentation 	K1
2.11	Key retail segments.	<ul style="list-style-type: none"> Identify the key segments in retail marketing. 	K2
UNIT III INVENTORY			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> List out the reasons for holding inventory 	K1
3.2	Methods of inventory control	<ul style="list-style-type: none"> Identify the various inventory control methods. 	K3
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"> Analyze EOQ model 	K4
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> Compare the various inventory analysis 	K4
3.6	Inventory costs	<ul style="list-style-type: none"> Compute the inventory 	K4

		costs	
3.7	Material handling	<ul style="list-style-type: none"> ● Explain various methods of material handling 	K2
3.8	Latest development in inventory management	<ul style="list-style-type: none"> ● Explain the latest methods and developments in inventory management 	K2
UNIT IV RETAIL STORES LOCATION			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> ● Examine the elements of retail store operations 	K4
4.2	Management of retail store	<ul style="list-style-type: none"> ● Explain the retail store management 	K2
4.3	The role of centralized retailer	<ul style="list-style-type: none"> ● Examine the role of centralized retailer 	K4
4.4	An integrated retailing approach	<ul style="list-style-type: none"> ● Explain the various approaches in retailing 	K2
4.5	Operations master schedule	<ul style="list-style-type: none"> ● Examine the various operation master schedules 	K4
4.6	Store maintenance	<ul style="list-style-type: none"> ● Identify the store maintenance methods 	K2
4.7	Energy management	<ul style="list-style-type: none"> ● Explain about the energy management 	K2
4.8	Retailing success tips	<ul style="list-style-type: none"> ● Identify the retailing success tips 	K2
UNIT V DISTRIBUTION MANAGEMENT			
5.1	Distribution channel	<ul style="list-style-type: none"> ● Explain the various distribution channels 	K2
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> ● Sketch the various functions of channels of distribution 	K2
5.3	Channel levels	<ul style="list-style-type: none"> ● Explain the various channel levels 	K2
	Elements of physical distribution	<ul style="list-style-type: none"> ● Classify the elements of physical distribution 	K3

5.4		<ul style="list-style-type: none"> ● Sketch the critical elements of retail stores distribution management 	
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> ● Explain the characteristics and classification of wholesaling 	K2
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	<ul style="list-style-type: none"> ● Explain the needs, features benefits and functions of warehousing. ● Discuss the various types of warehousing 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

H- High

M-Moderate

L-Low

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE COORDINATOR - DR. MANIVANAN

SEMESTER –IV	ALLIED: VI CORPORATE ACCOUNTING	CODE:U22CM4Y6
CREDITS: 3		TOTAL HOURS:5

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the issues and reissues of shares, prepare the journal entries	K2	I
2	Analyse the issue of bonus shares and buy back shares	K4	II
3	Explain issue of debentures	K2	III
4	Prepare the final accounts of companies after accounting for debentures.	K4	IV
5	Prepare the different types of financial statement analysis	K5	V
6	Computing different types of ratios	K6	V

UNIT I ACCOUNTING FOR SHARE CAPITAL(15Hours)

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

UNIT II ACCOUNTING FOR BOUNS SHARES AND PRE AND POST INCORPORATION (15Hours)

- 2.1 Issue of bonus shares
- 2.2 Buy back of shares by companies
- 2.3 Profit prior to incorporation
 - 2.3.1 Steps involved in ascertaining Pre and Post incorporation
 - 2.3.2 Basis of Apportionment of Expenses

UNIT III ACCOUNTING FOR DEBENTURES(15Hours)

- 3.1 Issue of Debentures at par and premium
- 3.2 Redemption of Debentures
- 3.3 Singing fund method

3.4 Purchases of own debentures of open market

UNIT IV ACCOUNTING FOR FINAL ACCOUNT, TAX ADJUSTMENT AND DIVIDEND (15Hours)

- 4.1 Preparation of Final account of Companies Act 2013
- 4.2 Dividend
- 4.3 Tax adjustment
- 4.4 Remuneration payable to different categories

UNIT V STATEMENT ANALYSIS AND RATIO (15Hours)

- 5.1 Financial Statement Analysis
- 5.2 Methods of Financial Statement Analysis
 - 5.2.1 Comparative statement analysis
 - 5.2.2 Common-size statement (percentages) analysis
 - 5.2.3 Trend analysis
- 5.3 Ratio Analysis
 - 5.3.1 Computation of Ratio (Liquidity Ratio, Solvency Ratio, Profitability Ratio, Activity or Turnover Ratio and Gearing Ratio)

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

2. Reddy T.S. and Dr.A. Murthy, Corporate Accounting, Margham Publications, Chennai, 6th ED.

WEB LINKS

1. <http://dsc.du.ac.in/wp-content/uploads/2020/04/2018-08-01-accounting-share-capital.pdf>

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

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT –I ACCOUNTING FOR SHARE CAPITAL			
1.1	Issues of shares	<ul style="list-style-type: none"> Recall the concept of issue of share 	K1
1.2	Allotment of shares	<ul style="list-style-type: none"> Explain the issue of share at Par, Premium and Discount Identify the fully called up and paid up issue of shares 	K2
1.3	Forfeiture of shares	<ul style="list-style-type: none"> Explain the problems for issue of share at discount and premium of forfeiture 	K2
1.4	Reissues of forfeited shares	<ul style="list-style-type: none"> Illustrate the reissue of forfeited shares 	K2
1.5	Redemption of preference shares.	<ul style="list-style-type: none"> Explain the conception of preferential share Outline the workings of redemption entries 	K2
UNIT II ACCOUNTING FOR BOUNS SHARES AND PRE AND POST INCORPORATION			
2.1	Issue of bonus shares	<ul style="list-style-type: none"> Explain the concept of bonus shares 	K2
2.2	Buy back of shares by companies	<ul style="list-style-type: none"> Calculate buy back of shares 	K4

2.3	Profit prior to incorporation	<ul style="list-style-type: none"> • Explain the workings of pre incorporation • Explain the working of post incorporation • Explain basis of apportionment of expenses 	K5
UNIT –III ACCOUNTING FOR DEBENTURES			
3.1	Issue of Debentures at par and premium	Explain the concept of issue and redemption of debentures	K2
3.2	Redemption of Debentures	<ul style="list-style-type: none"> • Analyze the concept of issue of debentures under various circumstances 	K4
3.3	Sinking fund method	<ul style="list-style-type: none"> • Explain the working of Redemption of Debentures – Sinking Fund Methods 	K5
3.4	Purchases of own debentures of open market	<ul style="list-style-type: none"> • Calculate the open market purchases own debentures 	K4
UNIT- IV ACCOUNTING FOR FINAL ACCOUNT, TAX ADJUSTMENT AND DIVIDEND			
4.1	Preparation of final account of Companies Act 2013	<ul style="list-style-type: none"> • Explain the concept of Final accounts of Companies • Prepare final accounts of the companies 	K2
4.2	Dividend	<ul style="list-style-type: none"> • Explain the concepts of dividend 	K2
4.3	Tax adjustment	<ul style="list-style-type: none"> • Illustrate tax adjustment 	K5
4.4	Remuneration payable to different categories	<ul style="list-style-type: none"> • Determination of different categories remuneration 	K5
UNIT- V STATEMENT ANALYSIS AND RATIO (15Hours)			

5.1	Financial statement analysis	<ul style="list-style-type: none"> Explain Financial statement analysis 	K5
5.2	Methods of financial statement analysis	<ul style="list-style-type: none"> Identify the techniques of different financial statement analysis 	K3
5.3	Ratio Analysis	<ul style="list-style-type: none"> State the meaning of Ratio analysis Classify the various types of accounting ratios 	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		H	H			M	H	L	H	M
CO2	H	H	H	M		H	L			M	H	M	H
CO3	H	H	M	H	M	H	M	L		H		M	
CO4	H	H	H	H	M	H	L	M		H	M	H	H
CO5	H	H		L	H	H	L		H	M	H	H	
CO6	H	H	H	L	H	H	M		M	H		H	M

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE CO-ORDINATOR: Mrs.P. SUJATHA

SEMESTER –IV	SBEC: II	CODE: U22CMPS2
CREDITS: 2	COMPUTERS IN OFFICE	TOTAL HOURS: 30

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
1	Create a document using editing features with practical knowledge an exposure to MS Word.	K6	I
2	Construct tables by using the various table tools and adopting the features of page layout tab.	K6	II
3	Develop knowledge in basics of Excel for navigation and construction of worksheet and by integrating basic formatting functions	K6	III
4	Synthesize formats and layouts	K6	IV
5	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV
6	Demonstration of Powerpoint working with masters slides and collaborating with social media.	K3	V

UNIT I - BEGINNING TO USE MICROSOFT WORD AND EDITING (6 Hours)

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting - Microsoft Word 2013
- 1.3 Opening a New Document
- 1.4 Saving a Document
- 1.5 Getting Help with MS Word
- 1.6 Basic Editing
 - 1.6.1 The Cursor
 - 1.6.2 Inserting Text - Deleting Text - Text Undo and Redo -Wrap Text
 - 1.6.3 Formatting - Selecting Text
 - 1.6.4 Font Attributes - Font Colour- Clear Formatting
 - 1.6.5 Text Alignment - Texts and Objects - The Clipboard – Paste
- 1.7 Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary
- 1.8 Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom
- 1.9 Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs
- 1.10 Add Borders or Shading to a Paragraph- Apply Paragraph Styles – Change Spacing between Paragraphs and Lines

UNIT II – TABLES AND PAGE FORMATTING (6 Hours)

- 2.1 Creating Tables
 - 2.1.1 Creating a table by highlighting the boxes
 - 2.1.2 Create a table by using Insert Table command
 - 2.1.3 Converting Text into a Table - Quick Tables -Entering Text
- 2.2 Table Tools -Inserting rows and columns- Deleting Cells- Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell
- 2.3 Borders and Shading- Bulleted and Numbered Lists - Creating Outlines
- 2.4 Apply a Page Border and Colour
- 2.5 Changing the Orientation- Size of the Page- or Size of Columns
- 2.6 Insert Headers and Footers (including Page Numbers-Creating a Page Break- inserting Graphics- Pictures- and Table of Contents – Inserting Special Characters)

- 2.7 References and Citations -Macros - Compare and Merge Documents
- 2.8 Protect Document
- 2.9 Mailing Lists - Creating a List for Mail Merge – Mail Merge

UNIT III-- MS EXCEL - MANAGING WORKBOOK

(7 Hours)

- 3.1 Introduction and Navigating MS Excel – Cells - Rows and Columns
- 3.2 Workbooks –Opening – Labeling and Naming
- 3.3 Adding and Deleting - Hiding/ Unhiding
- 3.4 Columns and Rows – Adjacent Columns –Separated Columns-inserting-Deleting
- 3.5 Saving Workbooks -Saving an Existing File.
- 3.6 Headers and Footers - Margins for Headers and Footers
- 3.7 Entering data – Entering Labels and Values - Entering Values –Multiple Entries
- 3.8 Copying Cells - Rows and Columns – Pasting Cells, Rows and Columns
- 3.9 To Paste an item from clipboard
- 3.10 Filling Data —Editing Cell Data – Find and Replace - Go to a Cell Data
- 3.11 Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect
- 3.12 Formatting a Worksheet –Font Style and Sizes - Borders and Colors to Cells
- 3.13 Changing Column Width- Changing Row Height
- 3.14 Applying Number Formats-Creating Custom Number Formats-Align Cell Contents
- 3.15 Creating Own Cell Styles – Conditional Formatting

UNIT IV FORMATS AND LAYOUTS AND FORMULAS AND FORMATTING

(8 Hours)

- 4.1 Apply custom data formats
- 4.2 Creating custom formats (number time date)
- 4.3 Apply advanced conditional formatting and filtering
- 4.4 Creating advanced filters
- 4.5 Creating themes
- 4.6 Creating fields
- 4.7 Using the IF- AND - OR functions
- 4.8 Using the SUMIF – AVERAGEIF- and COUNTIF
- 4.9 Conditional Formatting
- 4.10 Using the VLOOKUP
- 4.11 Using the HLOOKUP
- 4.12 Creating advanced chart elements
- 4.13 Creating dual-axis charts
- 4.14 Creating custom chart templates
- 4.15 Creating Pivot Tables

UNIT V POWERPOINT

(3 Hours)

- 5.1 Adding text – pictures- sounds- movies- and charts for presentation
- 5.2 Design slides using themes – colors - 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

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Transform word document to Web Pages	https://code.makery.ch/library/convert-web-page-to-word/
2	Real Time Reports	https://www.godaddy.com/garage/how-to-use-microsoft-word-for-real-time-document-collaboration/
3	Logarithmic, Power and Exponential Trends	https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/
4	Polynomial trends and Moving averages	https://www.investopedia.com/terms/p/polynomial_trending.asp https://www.investopedia.com/terms/m/movingaverage.asp
5	Exponential Smoothing	https://otexts.com/fpp2/expsmooth.html

TEXT BOOKS

1. John Lambert and Joyce Cox, Microsoft Word 2013 , PHI Learning Pvt. Ltd, 2013, ISBN 9788120347557
2. Peter John, Microsoft word and Excel 2021 , Edition Sep 23, 2021 ISBN 9798483206361
3. Jeff Hutchinson, Microsoft Powerpoint 365 Automating a Presentation, Published May 4, 2020 ISBN 9798643333548

BOOK FOR REFERENCE

1. John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition
2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 12th Edition.
4. Linda Foulkes, Microsoft Office 2019, Edition May 29, 2020 ISBN 9781839217258

WEB LINKS

1. <https://www.wiseowl.co.uk/excel/exercises/standard/>
2. <https://www.excel-exercise.com/>
3. <https://www.accaglobal.com/us/en/member/discover/events/global/e-learning/special-offers/microsoft-office-specialist.html>
4. <https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word2019?source=search&m=1>

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I BEGINNING TO USE MICROSOFT WORD			
1	Beginning to Use Microsoft Word	<ul style="list-style-type: none"> Recall the menus in MS-word 	K1
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> Identify shortcuts of keyboard to perform tasks 	K2
1.2	Starting – Microsoft Word 2013	<ul style="list-style-type: none"> Select MS word from MS Office 	K1
1.3-1.5	Opening a New Document, Saving a Document- Getting help with Ms Word	<ul style="list-style-type: none"> Select a new document Find the information you need in Help 	K1
1.6-1.6.4	<p style="text-align: center;">Basic Editing - The Cursor- Inserting Text- Deleting Text- Text Undo and Redo- Wrap Text</p> <p style="text-align: center;">Formatting, Selecting Text- Font Attributes- Font Colour- Clear Formatting,</p>	<ul style="list-style-type: none"> Select text using the mouse or using the keyboard. Make use of the Control keys for Copying and pasting the documents Make use of Clearing font formatting Apply the font colour and increase and decrease font size 	K2
1.6.5	Text Alignment- Texts and Objects- The Clipboard- Paste	<ul style="list-style-type: none"> Make use of the clipboard for storing text and objects 	K2
1.7	Spell Check- Thesaurus- Auto Correct- Creating Own Default Dictionary	<ul style="list-style-type: none"> Identify the spell check and find and replacing of the document. Make use of own default dictionary 	K2
1.8	Word Count- Track Changes- Accepting and Rejecting Changes- Page View- Zoom	<ul style="list-style-type: none"> Apply word count for counting the number of words in a sentence or in the whole document 	K2

1.9	Paragraph Formatting- Changing Paragraph Alignment- Indenting Paragraphs	<ul style="list-style-type: none"> Summarize the paragraph formatting Establish text alignment Extend the paragraph spacing and Indenting paragraphs 	K6
1.10	Add Borders or Shading to a Paragraph, Apply Paragraph Styles- Change Spacing Between Paragraphs and Lines	<ul style="list-style-type: none"> Make use of the bullets to existing paragraphs. Apply borders to paragraphs 	K2
UNIT II TABLES AND PAGE FORMATTING			
2-2.1	Tables Creating tables	<ul style="list-style-type: none"> Modify the created tables 	K6
2.1.1-2.1.3	Creating a table by Highlighting the boxes- Creating a table by Using Insert Table Command- Converting Text into a Table- Quick Tables- Entering Text	<ul style="list-style-type: none"> Change data to a table Create table and converting the table into the text. 	K6
2.2	Table Tools- Inserting Rows and Columns- Deleting Rows or Columns- Merging Cells and Splitting Cells-Adjusting Column Width- Position text Within a Cell-	<ul style="list-style-type: none"> Apply columns and rows and deleting columns and rows 	K2
2.3	Borders and Shading- Bulleted and Numbered Lists- Creating Outlines	<ul style="list-style-type: none"> Changing custom borders Create table using table style and borders 	K6
2.4	Apply a Page Border and Colour	<ul style="list-style-type: none"> Apply the page border and color Make use of the page border and color 	K2
2.5	Changing the Orientation- Size of the Page- or Size of Columns	<ul style="list-style-type: none"> Creating the page orientation , the size of the page and the size of the columns Choosing the various page setup of the document 	K6
2.6	Insert Headers and Footers(including Page Numbers- Creating a Page Break, Inserting Graphics-Pictures- and table of Contents-Inserting Special Characters)	<ul style="list-style-type: none"> Adapting the insert text into Header and footers, insert page number. Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture 	K6

2.7	References and Citations- Macros- Compare and Merge Documents	<ul style="list-style-type: none"> • Create different file formats by merging documents. • Compare between merge documents, References and Citations in MS word 	K2
2.8	Protect Document	<ul style="list-style-type: none"> • Create a protected document in Word. 	K6
2.9	Mailing Lists- Creating a List for Mail Merge- Mail Merge	<ul style="list-style-type: none"> • Make use of the Mail merge Process • Compose letters using Mail merge features. 	K6
UNIT III MS EXCEL – MANAGING WORKBOOK			
3	Introduction to Microsoft excel	<ul style="list-style-type: none"> • Recall the menus in MS-excel 	K1
3.1	Navigating Microsoft excel- Cells-Rows and Columns	<ul style="list-style-type: none"> • Apply shortcuts keys to perform tasks 	K2
3.2	Opening of workbooks– Labelling and Naming	<ul style="list-style-type: none"> • Create a new document 	K6
3.3 to 3.4	Adding and deleting- Hiding – Unhiding	<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
3.5 to 3.6	Saving workbooks- Saving an existing file - 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
3.7	Entering data- -Entering labels and Values – Entering values- Multiple entries	<ul style="list-style-type: none"> • Identify the entering of labels and values in rows and columns excel in the document. 	K2
3.8 to 3.11	Copying cells Rows and columns – Pasting cells -Rows and columns-to paste an item from the clipboard-filling data – editing cell data-find replace – go to a cell data- locking rows and columns by freezing panes-spell check-Auto Correct	<ul style="list-style-type: none"> • State the method of pasting item from clipboard, inserting columns and rows • Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns 	K2

3.12 to 3.13	Formatting a worksheet- Font style and sizes – borders and colours to a cell's - changing column width - changing 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
3.14 to 3.15	Applying number formats – creating Custom number formats- align cell contents- Creating your own cell styles- Conditional formatting	<ul style="list-style-type: none"> • Apply the Number formats 	K2
UNIT IV FORMATS AND LAYOUTS AND FORMULAS AND FORMATTING			
4.1-4.2	Applying custom data Creating custom formats (number time date)	<ul style="list-style-type: none"> • Create a customized document by creating number and time and date field on the layout 	K6
4.3	Apply advanced conditional formatting and filtering	<ul style="list-style-type: none"> • Spell the process of applying advanced conditional formatting and filtering 	K1
4.5 to 4.6	Creating themes- Creating fields	<ul style="list-style-type: none"> • Create Themes • Create the field names. 	K6
4.7	Using the IF- AND- OR functions	<ul style="list-style-type: none"> • Apply IF, AND and OR functions 	K2
4.8	Using the SUMIF- AVERAGEIF- and COUNTIF	<ul style="list-style-type: none"> • Apply “AVERAGEIFs”, “SUMIFs” and “COUNTIFs” 	K2
4.9	Conditional Formatting	<ul style="list-style-type: none"> • Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value. 	K2
4.10	Using the VLOOKUP functions	<ul style="list-style-type: none"> • Relate VLOOKUP function to look up data in a table organized vertically 	K4

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

COURSE ASSESSMENT METHODS

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

COURSE CO-ORDINATOR: Mrs. A.NITHYA

SEMESTER: IV	NMEC II	COURSE CODE: U17CM4E2
CREDITS: 2	PRINCIPLES OF MANAGEMENT	HOURS PER WEEK: 2

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Express the fundamental concepts of Management	K2	I
2.	Discuss the Steps in planning process	K6	II
3.	Elaborate the organisational Structure	K6	II
4.	List down sources of Recruitment	K4	III
5	Classify the leadership styles and reiterate its	K4	IV

	importance		
6.	Elaborate the methods and need for communication, coordination, control within an organization	K6	V

COURSE CONTENTS

UNIT I – MANAGEMENT (6 Hours)

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

UNIT II –Management and Planning (6Hours)

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

UNIT III–Organising and Staffing (6Hours)

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

UNIT IV – Directing (6Hours)

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

UNIT V - Coordination and control (6Hours)

- 5.1 Coordination
 - 5.1.1 Concept

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

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

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

4.1	Motivation 4.1.1 Definition 4.1.2 Maslow's theory of Hierarchy of needs 4.1.3 Douglas McGregor's theory	<ul style="list-style-type: none"> Define the term Motivation. Explain Maslow's and Douglas Theories of Motivation 	K2
4.2	Leadership 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	<ul style="list-style-type: none"> Identify the Importance of Leadership in an Organisation. Discuss the various Leadership Styles. Outline the Qualities of a good leader. 	K2
4.3	Communication 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> State the meaning of Communication. Evaluate the communication Process. Outline the types of Communication. 	K6
UNIT V COORDINATION AND CONTROL			
5.1	Coordination 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	<ul style="list-style-type: none"> Define Coordination. Outline the features of Coordination. Evaluate Internal and External Coordination. 	K6
5.2	Control 5.2.1 Concept 5.2.2 Importance 5.2.3 Process 5.2.4 Essentials of a Good Control System	<ul style="list-style-type: none"> Recall the concept of Control. Describe the Importance of Control Explain the Process of Control Outline the essentials of a good control system. 	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	H	H	M	
CO2	H	M	M			M	L			H			L
CO3	M	M	H							H	H		M
CO4	M	H	M			H	L			H		H	M
CO5	M	H								H	M		M
CO6	H	H				H	L			H		M	M

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR - DR. J.DANIEL

SEMESTER –V	CORE:VI	CODE: U17CM506
CREDITS: 5	INCOME TAX LAW AND 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	Recognise the fundamental concepts relating to Taxation	K1	I
2	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Calculate the GAV, NAV and Income from House Property of an individual.	K4	III
5	Differentiate and compute the Income from Business and Profession	K4	IV
6	Estimate tax on income from capital gain and Income from other sources	K6	V

UNIT I -- BASIC CONCEPTS OF INCOME TAX**18 Hours**

- 1.1. History of income tax
- 1.2. Cannons of taxation
- 1.3. Assessee
- 1.4. Various types of Assessee
- 1.5. Assessment year
- 1.6. Previous year
- 1.7. Agricultural income
- 1.8. Capital receipts and revenue receipts
- 1.9. Capital expenditure and revenue expenditure
- 1.10. Capital loss and revenue loss
- 1.11. Incomes exempted u/s 10
- 1.12. Ordinary resident, not ordinary resident and non-resident
- 1.13. Basic conditions and additional conditions to identifying the residential status of individual
- 1.14. Residential status
 - 1.14.1 Hindu Undivided Family (HUF)
 - 1.14.2 Company
 - 1.14.3 Firm
 - 1.14.4 Association of Person (AOP)
 - 1.14.5 Body of Individual (BOI)
 - 1.14.6 Artificial Juridical person
- 1.15. Incidence of tax
- 1.16. Incomes are taxable for ordinary resident, not ordinary resident and non-resident

UNIT II --COMPUTATION OF INCOME FROM SALARY**22 Hours**

- 2.1. The characteristics / features of salary
- 2.2. Incomes that is chargeable to tax under the head salaries as per section 15
- 2.3. Different forms of salary
 - 2.3.1 Advance salary
 - 2.3.2 Arrear salary
- 2.4. Gratuity
 - 2.4.1 Government employee
 - 2.4.2 Non-Government employee
- 2.5. Pension
 - 1.5.1 Government employee
 - 1.5.2 Non-Government employee
- 2.6. Leave encashment
 - 2.6.1 Government employee
 - 2.6.2 Non-government employee
- 2.7. Provident fund and its calculation
- 2.8. Profit in lieu of salary
- 2.9. Allowance

- 2.10 Perquisites
 - 2.10.1 Specified employee and unspecified employee
 - 2.10.2 Taxable for all specified and unspecified
 - 2.10.3 Taxable for specified employee only
 - 2.10.4 Exempted for all (specified and unspecified with certain limits)
- 2.11 Deductions u/s 16
- 2.12 Deduction u/s 80c

UNIT III-- COMPUTATION OF INCOME FROM HOUSE PROPERTY 12 Hours

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

UNIT IV-- COMPUTATION OF INCOME FROM BUSINESS OR PROFESSION

13 Hours

- 4.1 Basic terms
 - 4.1.1 Business
 - 4.1.2 Profession
 - 4.1.3 Vocation
 - 4.1.4 Speculation business
 - 4.1.5 Illegal business
 - 4.1.6 Bad debt recovered allowed earlier
 - 4.1.7 Bad debt recovered disallowed earlier
 - 4.1.8 Under valuation of stock
 - 4.1.9 Over valuation of stock

- 4.2 Various incomes that is taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses which are incidental to business
- 4.5 Various expenses which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

UNIT V-- COMPUTATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES

10 Hours

5.1 Income from Capital Gains

- 5.1.1 Capital assets
 - 5.1.2 Short term capital assets
 - 5.1.3 Long term capital asset
 - 5.1.4 Short term capital gain
 - 5.1.5 Long term capital gain
 - 5.1.6 Transfer
 - 5.1.7 Slump sale
 - 5.1.8 Cost of acquisition
 - 5.1.9 Cost of improvement
 - 5.1.10 Indexed cost

5.2 Treatment of depreciable asset while calculating capital gains

5.3 Various assets which are not included in capital assets

5.4 The capital gains exempted u/s 10

5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H

5.6 Calculation of the income under capital gains

5.7 Income from Other Source

- 5.7.1 Cash system accounting
- 5.7.2 Mercantile system of accounting
- 5.7.3 Casual income
- 5.7.4 Tax free Government securities
- 5.7.5 Less tax Government securities
- 5.7.6 Tax free Commercial securities
- 5.7.7 Less tax Commercial securities
- 5.7.8 Stake money

5.8 Residuary head of income

5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source

- 5.10 Various deductions
- 5.11 Various deductions that cannot be claimed as deductions
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

UNIT VI - TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

Theory: 20% ; Problems: 80%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I BASIC CONCEPTS OF INCOME TAX			
1.1	History of income tax	<ul style="list-style-type: none"> Recall the history of tax 	K1
1.2	Cannons of taxation	<ul style="list-style-type: none"> Explain the cannons of taxation 	K2
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"> Identify the types of assesses 	K2
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"> Define Assessment and Previous Year 	K1

1.7	Agricultural Income	<ul style="list-style-type: none"> Recall the concept of agricultural income 	K1
1.8-1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"> Compare and contrast Capital & Revenue expenses and receipts 	K2
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"> Classify the various incomes exempted u/s 10. 	K2
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> Identify an Ordinary resident, not ordinary resident and non-resident 	K2
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> Explain the Basic and additional conditions to identifying the residential status of individual Identify the Basic conditions and additional conditions to identifying the residential status of individual 	K2
1.14	Residential status 1.14.1Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP) 1.14.5 Body of Individual (BOI) 1.14.6Artificial Juridical person	<ul style="list-style-type: none"> Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person. 	K2
1.15	Incidence of tax	<ul style="list-style-type: none"> Explain the incomes that are taxable for ROR,RNOR and NR 	K2
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non- resident	<ul style="list-style-type: none"> 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
2.3	Different forms of salary	<ul style="list-style-type: none"> Recall the different forms of salary 	K1
2.4		<ul style="list-style-type: none"> Differentiate the provisions 	

	<p>Gratuity</p> <p>2.4.1 Government employee</p> <p>2.4.2 Non-Government employee</p>	<p>of Gratuity applied to Government and Non-Government employees</p> <ul style="list-style-type: none"> Recall the provisions relating to Gratuity Calculate exempted and taxable Gratuity for different classes of employees. 	K4
2.5	<p>Pension</p> <p>2.5.1 Government employee</p> <p>2.5.2 Non-Government employee</p>	<ul style="list-style-type: none"> Distinguish the provisions of Pension applied to Government and Non-Government employees Identify the provisions relating to Pension Calculate exempted and taxable pension for different classes of employees 	K4
2.6	<p>Leave encashment</p> <p>2.6.1 Government employee</p> <p>2.6.2 Non-government employee</p>	<ul style="list-style-type: none"> Differentiate the provisions of Leave encashment applied to Government and Non-Government employees Recognize the provisions relating to Leave encashment Calculate exempted and taxable Leave encashment for different classes of employees 	K4
2.7	<p>Provident fund and its calculation</p>	<ul style="list-style-type: none"> List the different types of Provident Fund along with the relevant provisions. Calculate the amount of taxable Provident Fund. 	K4
2.8	<p>Profit in lieu of salary</p>	<ul style="list-style-type: none"> State the meaning of profit in lieu of salary 	K1
2.9	<p>Allowance</p>	<ul style="list-style-type: none"> Classify the different types of allowances Solve problems applying the rules for HRA and EA. 	K3
2.10	<p>Perquisites</p> <p>2.10.1 Specified employee and unspecified employee</p> <p>2.10.2 Taxable for all specified and unspecified</p> <p>2.10.3 Taxable for specified employee only</p> <p>2.10.4 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 	K3

		the rules for perquisites and calculate Income from salary.	
2.11	Deductions u/s 16	<ul style="list-style-type: none"> Identify the specific deductions u/s 16 Calculate Income from Salary 	K4
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> List the deductions u/s 80C Solve problems to calculate deductions u/s 80C 	K3
UNIT III COMPUTATION OF INCOME FROM HOUSE PROPERTY			
3.1	Basic terms	<ul style="list-style-type: none"> Define the various basic terms relating to House Property. 	K1
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> Discuss the various Incomes that can be taxed under the head house property. Calculate tax in income from house property 	K4
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 3.9.1 Pre-completion/ construction interest 3.9.2 Date of loan 3.9.3 Date of completion 3.9.4 Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered	<ul style="list-style-type: none"> Show the method of calculation of Pre-completion interest. Calculate pre-completion interest. 	K4
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> Calculate IFHP. 	K4

UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION			
4.1	Basic terms	<ul style="list-style-type: none"> Define the basic terms pertaining to Income from business or profession 	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> Explain the incomes that are taxable under the head of income from business and profession. 	K2
4.3	Various methods of accounting	<ul style="list-style-type: none"> Explain the various methods of accounting 	K2
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 income from business	<ul style="list-style-type: none"> Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business. 	K2
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> Recall the method of calculation of undervaluation and over valuation of stock Calculate IFB 	K4
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> Calculate IFB by applying the various related provisions 	K4
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> Explain the rules for calculating IFP Apply the rules for calculating IFP 	K3
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> Calculate IFP 	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"> Estimate 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	H	-	-	H	-	H	-	-	L	H	M	
CO2	H	H	M	H	-	H	-	H	-	M	-	H	H	
CO3	-	H	-	M	-	H	-	H	-	-	H	-	M	
CO4	-	-	H	M	-	H	-	H	H	H	H	H	-	
CO5	-	-	H	H	-	H	-	H	-	H	-	H	-	
CO6	-	-	H	H	-	H	-	H	-	H	-	H	H	

COURSE ASSESSMENT METHODS

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

COURSE CO-COORDINATOR: DR.C.PRECILLA

SEMESTER: V	CORE:VII	COURSE CODE: U17CM507
CREDITS: 5	BUSINESS MANAGEMENT PRACTICES	TOTAL HOURS: 90

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT

(15Hours)

- 1.1 Management
- 1.2 Meaning, Definition of Management
- 1.3 Features of management
- 1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and PeterDrucker
- 1.5 Hawthorne Experiments
- 1.6 Functions of Management
- 1.7 Planning
 - 1.7.1 Meaning

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

UNIT II ORGANISING (18Hours)

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

UNIT III STAFFING-HRM (21Hours)

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

- 3.4.7 Job Evaluation – Objectives
- 3.4.8 Methods of Job evaluation

UNIT IV DIRECTING (18Hours)

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

UNIT-V CO-ORDINATION, CONTROL AND RECENT TRENDS IN MANAGEMENT (18Hours)

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

- 5.3.5.1 TQM
- 5.3.5.2 Lean management
- 5.3.5.3 Six Sigma

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 BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	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"> Identify the Hawthorne Experiments. 	K2
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 the 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 ORGANISING			
2.1	Meaning	<ul style="list-style-type: none"> Explain the meaning of Organising. 	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 	K2

		Theories.	
2.4	Types of Organisation	<ul style="list-style-type: none"> Analyse the types of organization. 	K4
2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> Explain the process of delegation. Discuss the types of delegation. Identify the barriers to delegation. 	K2
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. Identify the sources of recruitment and process of selection in the organizations. Demonstrate the training methods adopted in the organizations. 	K3
3.4	Performance Appraisal- Objectives, Methods Job Analysis, Techniques Job Description Job Specification Job Evaluation- Methods of Job Evaluation	<ul style="list-style-type: none"> Describe the objectives and methods of performance appraisal List the methods of collecting Job analysis information including interviews, questionnaires and observations. Develop job descriptions including summaries and job functions. 	K3
UNIT IV DIRECTING			
4.1	Motivation Theories of Motivation Maslow's Theory, Douglas McGregor's theory Herzberg Theory	<ul style="list-style-type: none"> Explain Motivation Describe the work of major contributors in employee motivation. 	K2

4.2	Leadership Styles Qualities of Leadership Functions of a Leader	<ul style="list-style-type: none"> • Identify the different styles of leadership • Describe the qualities of leadership. • Explain the functions of a leader • Illustrate the leadership styles 	K6
4.3	Meaning and Importance of Communication Elements of Communication Types of Communication Barriers in Communication	<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	Definition : Coordination Determinants of Coordination Needs of Coordination Techniques of Coordination	<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	Meaning and Nature of Control Characteristics of an Ideal Control System Control Devices Traditional and Modern	<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	Recent trends in Business Management Introduction -Virtual Organization and Global Organization Finance Block Chain Data Analytics Human Resource Management HR Analytics Gig Economy	<ul style="list-style-type: none"> • Explain the concepts of virtual and global organizations • 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. 	K6

Marketing Big Data in Marketing Analytics Search Engine Optimization CRM Production Management TQM Lean Management Six Sigma	<ul style="list-style-type: none"> • Differentiate gig economy with that of 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
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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	H	M	H	H		H		H	
CO2	H	L			H	H	M	M	H	H		H	H
CO3	H	H	M	H		H	H			H	M	H	
CO4	H		M	H	H	M	M	H	L	H	M	H	H
CO5	H	H	M	M	H	H	H	H	M	H	M	H	
CO6	H	H	H	M	H	H	H	H		H		H	M

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE CO-COORDINATOR: DR. R.MOHAN

SEMESTER: V	CORE VIII TALLYPRIME	COURSE CODE: U22CMP08
CREDITS: 4		HOURS PER WEEK: 6

COURSE OUTCOMES

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

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

Unit I Introduction to Tally

15 hours

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

Unit II Ledger creation and Accounting Voucher Entries

18 hours

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

- 2.2.5 Contra voucher
- 2.2.6 Credit and Debit notes
- 2.2.8 Journal voucher
- 2.2.9 Altering and deleting voucher

Unit III Inventory and Voucher entries

18 hours

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

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

18 hours

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

Unit V Goods and Services Tax

21 hours

- 5.1 Introduction and Enabling GST in Tally
- 5.2 Recording GST transactions
- 5.3 Accounting intrastate Supply of Goods and Services
- 5.4 Accounting interstate Supply of Goods and Services
- 5.5 Purchase and Sales Returns of Goods and Services
- 5.6 Input Tax Credit
- 5.7 GSTR – 1
- 5.8 GSTR – 2
- 5.9 GSTR – 3B
- 5.10 GSTR – 4 and E-Way Bill Report

TOPICS FOR SELF STUDY

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

TEXT BOOK

Tally Solution Material

REFERENCE BOOK

Genises Tally Academy Material

WEB LINKS

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

Practical Examination Only

SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I INTRODUCTION TO TALLY			
1.1	Concepts of Tally 1.1.1 Basic concepts of Accounting and Tally 1.1.2 Architecture and customization of Tally 1.1.3 F11 features of Tally 1.1.4 F12 configuration of Tally 1.1.5 Tally installation and working in Educational mode 1.1.6 Short cut keys	<ul style="list-style-type: none"> • Recall the basic concepts in Tally. • Explain the architecture and customisation in Tally. • Explain the features of Tally • Explain the Configuration of Tally • Explain the Tally Installation Procedure • Explain the Short cut keys 	K6
UNIT II LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES			
2.1	Ledger creation 2.1.1 Creation of Company, 2.1.2 Group Creation 2.1.3 Ledger Creation 2.1.4 Altering and Deleting of Company, Group and Ledger	<ul style="list-style-type: none"> • Create a Company • Create a Group • Create a Ledger and • Altering and Deleting of company Group and Ledger 	K6
2.2	Accounting Voucher Entries 2.2.1 Receipts voucher 2.2.2 Payment voucher 2.2.3 Purchase voucher 2.2.4 Sales voucher 2.2.5 Contra voucher 2.2.6 Credit and Debit notes 2.2.8 Journal voucher 2.2.9 Altering and	<ul style="list-style-type: none"> • Create the various Vouchers in Accounting. • Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher • Create Credit note and Debit note • Apply the function key to Altering and Deleting 	K6

	deleting voucher	voucher.	
UNIT III INVENTORY AND VOUCHER ENTRIES			
3.1	<p>Creation of Inventory</p> <p>3.1.1 Configuration and features of stock items</p> <p>3.1.2 Create stock item</p> <p>3.1.3 Create units of measurement</p> <p>3.1.4 Create stock group</p> <p>3.1.5 Create stock category</p> <p>3.1.6 Create Godown</p>	<ul style="list-style-type: none"> • Explain the Configuration and features of stock items • Create stock items • Create unit of measurement • Create stock group • Create stock category and Godown 	K6
3.2	<p>Creation of inventory vouchers (without tracking no)</p> <p>3.2.1 Create receipt note</p> <p>3.2.2 Create delivery note</p> <p>3.2.3 Create Rejection in</p> <p>3.2.4 Create Rejection out</p> <p>3.2.5 Stock Journal</p> <p>3.2.6 Physical stock</p>	<ul style="list-style-type: none"> • Create receipt note and delivery note • Create Rejection in and Rejection out • Create Stock Journal and Physical stock 	K6
UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT			
4.1	<p>Introduction of Receivable and payable management</p> <p>4.1.1 Activation of maintaining Bill-Wise details</p> <p>4.1.2 New Reference</p> <p>4.1.3 Against Reference</p> <p>4.1.4 Advance Reference</p> <p>4.1.5 On Account</p> <p>4.1.6 Credit Period</p>	<ul style="list-style-type: none"> • Indicate the procedure for activation and maintain Bill-wise details • Create the New Reference and • Against Reference • Create the Advance Reference and Credit Period 	K6
4.2	<p>Cost/Profit Centre's creation</p>	<ul style="list-style-type: none"> • Explain the activation of cost centre and Cost 	K6

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

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

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

COURSE ASSESSMENT METHODS

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

COURSE CO-ORDINATOR: Mrs. SUDHA

SEMESTER –V	CORE: IX-FINANCIAL MANAGEMENT	CODE: U2oCM509
CREDITS: 5		TOTAL HOURS: 5

COURSE OUTCOMES

At the end of this course learners will be able to

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

Unit I Introduction (18Hours)

1.1 Meaning of Financial management

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

Unit II Working capital management (15Hours)

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

Unit III Cost of Capital (15Hours)

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

Unit IV Leverages (12Hours)

- 4.1 Leverages
 - 4.1.1 Operating leverages
 - 4.1.2 Financial leverages

- 4.1.3 Operating leverages
- 4.2 Financial planning and Budgeting

Unit V Capital structure and dividend policies (15Hours)

- 5.1 Capital structure
 - 5.1.1 Optimal Capital structure
 - 5.1.2 Determining Earning Per share
 - 5.1.3 Value of the firm
 - 5.1.4 Modigliani-Miller Model
- 5.2 Dividend Policy
 - 5.2.1 Walter’s model
 - 5.2.2 Gordon’s model

TOPICS FOR SELF-STUDY:

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

TEXT BOOK

1. Khan M. Y and Jain P. K (2018), Financial Management Text Problems and Cases (7thed.). Chennai, Tata McGraw-Hill Education.
2. Prasanna Chandra (2019), Financial Management Theory and Practice (10thed.). Chennai, Tata McGraw – Hill Education.

REFERENCES

1. Pandey, I. M. (2016), Financial Management (11thed.). Chennai, Vikas Publishing House.
2. Maheshwari S. N. (2021), Financial Management Principles and Practice, New Delhi – Sultan Chand and Sons.

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES

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

1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> List out the types securities Explain the concept of securities 	K2
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> Recall the meaning of equity shares Explain the concept and calculation of equity shares Apply the equity shares concept 	K3
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> Recall the meaning of preference shares Explain the concept and calculation of preference shares Apply the preference shares concept 	K3
1.6.3	Value of Debentures	<ul style="list-style-type: none"> Recall the meaning of debentures Explain the concept and calculation of debentures Apply the debentures concept 	K3
1.7	Long Term Finance – Concept	<ul style="list-style-type: none"> Tell about the meaning of long term finance Explain the concept of long term finance 	K2
1.7.1	Sources of long term finance	<ul style="list-style-type: none"> Classify the sources of long term finance Name the sources of long term finance 	K2
1.7.2	Raising of long term Finance	<ul style="list-style-type: none"> Summarize the various way to raising of long term finance 	K2
UNIT II WORKING CAPITAL MANAGEMENT			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> Recall the meaning of working capital management 	K1
2.1.1	Working capital terminology	<ul style="list-style-type: none"> Tell about the meaning working capital Summarize the working capital terminology 	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> List the components of working capital requirement Estimate the working capital requirement 	K5
2.2	Cash management– Concept	<ul style="list-style-type: none"> Recall the meaning cash management Explain the concept cash management 	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> Tell about the cash cycle 	K3

		<ul style="list-style-type: none"> • Explain the concept of cash cycle • Apply the cash cycle concept 	
2.2.2	Cash budget	<ul style="list-style-type: none"> • Tell about the cash budget • Explain the concept of cash budget • Apply the cash budget concept 	K3
2.3	Credit management– Concept	<ul style="list-style-type: none"> • Recall the meaning of credit management • Explain the concept of credit management 	K2
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> • Recall the meaning of debtors turnover • Explain the concept of debtors turnover ratio • Solve the problem of debtors turnover ratio 	K3
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> • Recall the meaning of credit turnover • Explain the concept of credit turnover ratio • Solve the problem of credit turnover ratio 	K3
2.3.3	Credit standards	<ul style="list-style-type: none"> • Tell about meaning of credit standards • Outline about the concept credit standards 	K2
2.3.4	Credit policy	<ul style="list-style-type: none"> • List elements of a credit policy • Outline about the credit policy 	K2
UNIT III COST OF CAPITAL			
3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> • Recall the meaning of cost of capital 	K1
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> • List the various ways to measure the cost of equity shares • Explain the concept of cost of equity Shares • Apply the cost of equity shares concept 	K3
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> • Recall the meaning of cost of preference shares • Explain the concept of cost of preference shares • Apply cost of preference shares concept 	K3
3.1.3	Cost of	<ul style="list-style-type: none"> • Name the types of debentures 	K3

	Debentures	<ul style="list-style-type: none"> • Explain the concept of cost of debentures • Apply the cost of debentures concept 	
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> • Name the methods to calculate the weighted average cost of capital • Summarize the concept of weighted average cost of capital • Apply the weighted average cost of capital concept 	K3
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> • Recall the meaning of capital budgeting • Explain the concept of capital budgeting 	K2
3.2.1	Payback period	<ul style="list-style-type: none"> • Recall the concept of payback period • Explain the usage of payback period • Make use of payback period method 	K3
3.2.2	Net Present Value	<ul style="list-style-type: none"> • Recall the concept of net present value • Examine the usage of net present value • Make use of net present value method 	K4
3.2.3	Internal rate of return	<ul style="list-style-type: none"> • Recall the concept of internal rate of return • Examine the usage of internal rate of return • Make use of internal rate of return method 	K4
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> • Tell about the concept of accounting rate of return • Explain the usage of accounting rate of return • Make use of accounting rate of return method 	K3
3.2.5	Profitability index	<ul style="list-style-type: none"> • Recall the concept of profitability index • Explain the usage of profitability index • Make use of profitability index method 	K3

UNIT IV LEVERAGES			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> • Definition of leverages 	K2
4.1.1	Operating leverages	<ul style="list-style-type: none"> • Recall the meaning of operation leverages • Inspect the concept of operation leverages • Solve the problem of operating leverages 	K4
4.1.2	Financial leverages	<ul style="list-style-type: none"> • Show the meaning of financial leverages • Inspect the concept of financial leverages • Solve the problem of financial leverages 	K4
4.1.3	Combined leverages	<ul style="list-style-type: none"> • Recall the meaning of combined leverages • Explain the concept of combined leverages • Solve the problem of combined leverages 	K3
4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> • List the objectives of financial planning • Relate financial planning and budgeting 	K2
UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES			
5.1	Capital structure– Concept	<ul style="list-style-type: none"> • Name the capital structure theories • Summarize the capital structure • Evaluate capital structure of an organization 	K5
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> • Tell the essentials of optimal Capital structure • Summarize features of an appropriate capital structure 	K2
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> • Recall the meaning of earning per share • Explain concept of earning per share • Apply the earning per share method concept 	K3
5.1.3	Value of the firm	<ul style="list-style-type: none"> • Explain the concept of value of the firm • Estimate the value of the firm 	K5

5.1.4	Modigliani-Miller Model	<ul style="list-style-type: none"> Recall the meaning of Modigliani-Miller Model Explain the concept of Modigliani-Miller Model Apply the Modigliani-Miller Model 	K3
5.2	Dividend Policy– Concept	<ul style="list-style-type: none"> Tell about the concept of dividend policy 	K2
5.2.1	Walter’s model	<ul style="list-style-type: none"> Recall the meaning of Walter’s model Explain the concept of Walter’s Model Make use of Walter’s Model 	K3
5.2.2	Gordon’s model	<ul style="list-style-type: none"> Recall the meaning of Gordon’s model Explain the concept of Gordon’s Model Make use of Gordon’s Model 	K3

MAPPING SCHEME FOR POs, PSOs AND COs

L – Low

M – Moderate

H – High

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

5													
CO 6	H	H	H	H		H		M		M	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

COURSE CO-ORDINATOR: MR. PAVULRAJ

SEMESTER: V	ELECTIVE II INTERNATIONAL TRADE	COURSE CODE: U17CM5:1
CREDITS: 5		HOURS PER WEEK: 5

COURSE OUTCOMES

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

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

	extension of trade		
6.	Analyse the implications of various international agreements for the promotion of trade.	K4	V

UNIT I –INTRODUCTION AND THEORIES OF INTERNATIONAL TRADE (15Hours)

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

UNIT II – TRADE POLICY, PROTECTION, BALANCE OF PAYMENTS (15Hours)

- 2.1 Free Trade and Protection
 - 2.1.1 Meaning of Free Trade & Protection
 - 2.1.2 Advantages and disadvantages of 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 (15Hours)

- 3.1 Export Procedures
- 3.2 Institutional support to export finance
 - 3.2.1 Role of commercial bank and RBI in export finance
 - 3.1.2 Functions of EXIM bank
 - 3.1.3 Role of ECGC
- 3.3 Foreign Exchange
 - 3.3.1 Meaning of Foreign exchange

- 3.3.2 Methods of Foreign payments
- 3.3.3 Foreign exchange market and its functions
- 3.3.4 Rate of exchange and determination of rate of exchange
- 3.3.5 Fluctuating exchange rate and its causes
- 3.3.6 Arguments for stable and fluctuating exchange rates
- 3.3.7 Policy of controlled floating or managed flexibility
- 3.3.8 Purchasing power parity theory
- 3.3.9 Criticism of purchasing power parity theory
- 3.4 Meaning of exchange control
 - 3.4.1 Objectives and methods of exchange control
 - 3.4.2 Merits and defects of exchange control

UNIT IV –INTERNATIONAL FINANCIAL ORGANISATIONS TO TRADE (15Hours)

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

- 4.5.3 The World Bank and the IFC
- 4.5.4 Investment policy of IFC
- 4.5.5 IFC and Developing countries
- 4.5.6 Criticism of IFC
- 4.6 Asian Development Bank (ADB)
 - 4.6.1 Origin, Objectives and functions of ADB
 - 4.6.2 Membership, Organisation and Financial resources of ADB
 - 4.6.3 Activities of the Bank
 - 4.6.4 ADB and India
 - 4.6.5 Criticism of the functioning of the ADB

Unit V- INTERNATIONAL AGREEMENT FOR PROMOTION OF TRADE (15Hours)

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

UNIT VI -TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Service Export Opportunities	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

TEXTBOOKS

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

REFERENCES

1. Charles W. L. Hill., G.Thomas M.Hult & Rohit Mehtani, International Business, 11th ed., McGraw Hill Education Pvt. Ltd, 2018
2. Paul Krugman, Maurice Obstfeld & Marc Melitz, International Trade-Theory and Policy, 10th Edition, Pearson Publishing House, 2017.
3. Sumati Varma, International Business, 3rd Edition, Pearson Education, 2016

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES(SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Highest Level of Transaction
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 	K2

		international trade	
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 • Identify the Adam Smith's theory of Absolute cost of advantage 	K2
Unit II TRADE POLICY, PROTECTION AND BALANCE OF PAYMENTS			
2.1	Free Trade and Protection 2.1.1 Meaning of Free Trade and Protection 2.1.2 Advantages and disadvantages 2.1.3 Arguments against Protection 2.1.4 Meaning of Tariff, Types and its Effects	<ul style="list-style-type: none"> • 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	Balance of Trade and Payment 2.2.1 Meaning and definition of Balance of Trade and Payments 2.2.2 Components and Structure of BOP 2.2.3 Different terms in the concept of BOP 2.2.4 Types of Disequilibrium and their causes 2.2.5 Methods of correcting unfavourable BOP	<ul style="list-style-type: none"> • Define Balance of Payments • Describe the structure of BoP accounts in India • Analyze the various methods of correcting the disequilibrium of Bop • Evaluate the Components of BoP 	K5
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	Institutional Support to Export Finance 3.2.1 Role of Commercial Bank and RBI in Export Finance 3.2.2 Functions of EXIM Bank 3.2.3 Role of ECGC	<ul style="list-style-type: none"> • State the functions of EXIM Bank • Discuss the Role of RBI in financing Exports 	K2
3.3	Foreign Exchange 3.3.1 Meaning of Foreign exchange	<ul style="list-style-type: none"> • Explain the methods of fixing Foreign Exchange Rates. 	

	<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"> • 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> <p>4.1.3 Financial resources of the fund</p> <p>4.1.4 Lending operations of the fund</p> <p>4.1.5 Conditionalities of the IMF assistance</p>	<ul style="list-style-type: none"> • List the Objectives of IMF • Discuss the Functions of IMF 	K2
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 of this scheme 	K5
4.3	<p>International Bank for Reconstruction and Development</p>	<ul style="list-style-type: none"> • Enumerate the Objectives of IBRD 	

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

	5.1.4 The achievements of UNCTAD 5.1.5 UNIDO and its contributions	UNCTAD Conferences • Discuss the Functions of UNCTAD	
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	• Categorise the Objectives of GATT • Discuss the Functions of WTO • Analyse the TRIPS and TRIMS Implications in India	K4
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)	• 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

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

CO5	H	M	-	-	-	-	-	-	-	M	-	H	-
CO6	-	H	M	M	-	L	-	-	-	M	-	H	-

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR – A.PALPANDIAN

SEMESTER: V	ELECTIVE: II	COURSE CODE: U17CM5:2
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	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III
5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

UNIT I Advertising (15Hours)

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

UNIT II- Marketing Research and Advertising Budget (15Hours)

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

UNIT III Advertising Copy and Media (15Hours)

3.1 Advertising campaign

- 3.1.1 Planning Creativity
- 3.1.2 USP, Psychology, Appeals

3.2 Advertisement copy

- 3.2.1 Types
- 3.2.2 Components
- 3.2.3 Essentials
- 3.2.4 Copy layout
- 3.2.5 Visualisation to layout
- 3.2.6 Requisites

3.3 Advertising Media

- 3.3.1 Types
- 3.3.2 Selection Scheduling
- 3.3.3 New media options: Internet.

UNIT IV Advertising Agency (15Hours)

4.1 Advertising Agency

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

UNIT V Effectiveness of Advertising (15Hours)

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

UNIT VI -TOPICS FOR SELF STUDY

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 BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I			
ADVERTISING			

1.1	Advertising in Marketing Mix	<ul style="list-style-type: none"> Identify the role of advertisement in marketing mix 	K2
1.2	Nature	<ul style="list-style-type: none"> Explain the nature of advertising 	K2
1.3	Scope	<ul style="list-style-type: none"> Discuss the scope of Advertising 	K2
1.4	Kinds	<ul style="list-style-type: none"> Discuss the different kinds of Advertising. 	K2
1.5	Advertising as a career	<ul style="list-style-type: none"> Recognize the career of advertising 	K1
1.6	Economics aspects of advertising	<ul style="list-style-type: none"> Describe the economic aspects of advertising 	K2
UNIT II MARKETING RESEARCH AND ADVERTISING BUDGET			
2.1	Marketing research for advertising	<ul style="list-style-type: none"> Recall the process of conducting marketing research for advertising 	K1
2.2	Consumer, media and product research	<ul style="list-style-type: none"> Examine how consumer, media and product research are conducted 	K4
2.3	Advertising Strategy	<ul style="list-style-type: none"> Discuss the importance advertising strategy 	K2
	2.3.1 Objectives	<ul style="list-style-type: none"> Recall the objectives of advertising strategy 	K1
	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"> Estimate 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
	3.2.3 Essentials	<ul style="list-style-type: none"> Explain the essentials of advertising copy 	K2
	3.2.4 Copy layout	<ul style="list-style-type: none"> Discuss the concept of advertising layout 	K2
	3.2.5 Visualisation to layout	<ul style="list-style-type: none"> Design the visualization concept in layout 	K5
	3.2.6 Requisites	<ul style="list-style-type: none"> Describe the requisites of advertising copy 	K2
3.3	Advertising Media	<ul style="list-style-type: none"> Define advertising media 	K1
	3.3.1 Types	<ul style="list-style-type: none"> Classify the various types of advertising media 	K4
	3.3.2 Selection Scheduling	<ul style="list-style-type: none"> Interpret the factors to be considered in selecting advertising media 	K2
	3.3.3 New media options: Internet.	<ul style="list-style-type: none"> Analyze the recent trends in media 	K4
UNIT IV ADVERTISING AGENCY			
4.1	Advertising Agency	<ul style="list-style-type: none"> Explain the advertising agency In terms of structure and to comprehend the process that govern it 	K2
	4.1.1 Functions	<ul style="list-style-type: none"> Review the functions of advertising agency 	K2
	4.1.2 Organisation	<ul style="list-style-type: none"> Explain how advertising agency is organized 	K2
	4.1.3 Agency relationship with client and with media selection of an agency	<ul style="list-style-type: none"> Differentiate the agency relationship with clients and media 	K4
	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 regularize of advertising 	K2

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

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

COURSE COORDINATOR - DR. K.P. MAHESHWARI

SEMESTER – V	RESEARCH METHODOLOGY	CODE: U22CM5S3
CREDITS: 2		TOTAL HOURS: 2

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Illustrate the various kinds of business research	K4	I
2	Formulate the research problem and outline the steps in the process of research.	K5	I
3	Compare and contrast the different methods of collection of data	K4	II
4	Discuss the representation of data using charts and figures	K2	III
5	Apply parametric and non parametric tests and interpret the results.	K3	IV
6	Examine the relationship between the variables	K3	V

UNIT I INTRODUCTION TO BUSINESS RESEARCH

- 1.1 Nature and scope of business research
- 1.2 Identification of research problem
- 1.3 Research objectives
- 1.4 Types of business research
- 1.5 Process of research
- 1.6 Structure of research report

UNIT II SAMPLING TECHNIQUES AND COLLECTION OF DATA

- 2.1 Meaning and definition of sampling
- 2.2 Methods of sampling
- 2.3 Collection of data
 - 2.3.1 Primary and secondary data
 - 2.3.2 Preparation of questionnaire and schedules
 - 2.3.3 Measurement problem and scaling techniques

UNIT III INTRODUCTION TO STATISTICAL SOFTWARE

- 3.1 Understanding of data
- 3.2 Coding and Recoding of variables
- 3.3 Analysis of data
 - 3.3.1 Editing and tabulation of data
 - 3.3.2 Representation of data using charts and figures

UNIT IV APPLICATION OF PARAMETRIC AND NON-PARAMETRIC TESTS

- 4.1 Parametric test
 - 4.1.1 t – test
 - 4.1.2 Analysis of Variances
- 4.2 Non- Parametric test
 - 4.2.1 Chi square test
 - 4.2.2 Factor Analysis test

UNIT V CORRELATION AND REGRESSION ANALYSIS

- 5.1 Correlation Analysis
- 5.2 Regression Analysis

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Factor analysis	https://statisticsbyjim.com/basics/factor-analysis/
2	Multivariate analysis	https://en.ryte.com/wiki/Multivariate_Analysis_Methods
3	Content analysis	https://www.publichealth.columbia.edu/research/population-health-methods/content-analysis

TEXT BOOK:

1. C.R. Kothari, Research Methodology, New Age International Publications, Fourth edition, 2016

BOOKS FOR REFERENCE:

1. Cooper, Schindler, Business Research Methods, Tata Mc.Graw Hill.
2. N.D. Vohra, Business Statistics, Tata Mc.Graw Hill.

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcome	Blooms Taxonomic
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			Level of Transaction
UNIT I Introduction to Business Research			
1.1	Nature and scope of business research	<ul style="list-style-type: none"> Explain the nature and scope of business research 	K2
1.2	Identification of research problem	<ul style="list-style-type: none"> Identify the research problem. 	K2
1.3	Research objectives	<ul style="list-style-type: none"> List the research objectives. 	K3
1.4	Types of Business research	<ul style="list-style-type: none"> Classify the various kinds of business research. 	K3
1.5	Process of research	<ul style="list-style-type: none"> Discuss the steps in the process of business research. 	K2
1.6	Structure of research report	<ul style="list-style-type: none"> Prepare a research report. 	K3
UNIT II Sampling Techniques and Collection of Data			
2.1	Meaning and definition of sampling	<ul style="list-style-type: none"> Explain the meaning and definition of sampling 	K2
2.2	Methods of sampling	<ul style="list-style-type: none"> Illustrate the various methods of sampling. 	K3
2.3	Collection of data 2.3.1 Primary and secondary data 2.3.2 Preparation of questionnaire and schedules 2.3.3 Measurement problem and scaling techniques	<ul style="list-style-type: none"> Discuss the different methods of collection of data Explain the various types of scaling techniques. 	K2 K2
UNIT III Introduction to Statistical Software			
3.1	Understanding of data	<ul style="list-style-type: none"> Explain the meaning of data 	K2
3.2	Coding and Recoding of variable	<ul style="list-style-type: none"> Discuss the process of 	K2

		coding and recoding of variables	
3.3	Analysis of data 3.3.1 Editing and tabulation of data 3.3.2 Representation of data using charts and figures	<ul style="list-style-type: none"> Explain the representation of data using charts and figures 	K2
UNIT IV Application of Parametric and Non-Parametric Tests			
4.1	Parametric test 4.1.1 T-test 4.1.2 Analysis of Variances	<ul style="list-style-type: none"> Apply the parametric tests to compute the significant difference between the variables. 	K3
4.2	Non-Parametric test 4.2.1 Chi square test 4.2.2 Factor Analysis test		
UNIT V Correlation and Regression Analysis			
5.1	Correlation Analysis		
5.2	Regression Analysis		

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

Course Coordinator:Mrs. Nasrin Hussaina.S.A

SEMESTER –VI	ALLIED:I	CODE: U22CM610
CREDITS: 4	BUSINESS MATHEMATICS	HOURS PER WEEK: 5

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
1	Demonstrate the knowledge of equations in day today business activities.	K3	I
2	Practice the knowledge of AP, GP, and 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	Utilize the methods of differentiation and integration to make informed decisions in the business scenario.	K3	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

UNIT I INTRODUCTION TO NUMBER SYSTEMS, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION (18Hours)

- 1.1 Number System
 - 1.1.1 Natural number
 - 1.1.2 Whole number

- 1.1.3 Real number
- 1.1.4 Imaginary number
- 1.1.5 Rational number
- 1.1.6 Irrational number
- 1.1.7 Integer
- 1.1.8 Fractions
- 1.1.9 Prime number
- 1.1.10 Complex number
- 1.1.11 Odd number
- 1.1.12 Even number
- 1.2 The concept and problem in indices
 - 1.2.1 Meaning
 - 1.2.2 Laws of indices
 - 1.2.3 Meaning of a^0 & problems
 - 1.2.4 Meaning of a^{-m} & problems
 - 1.2.5 Meaning of $a^{p/q}$ & problems
- 1.3 The concept and problem in surds
 - 1.3.1 Meaning
 - 1.3.2 Order of a surd & problems
 - 1.3.3 Square root of a binomial surd $a+vb$ & problems
- 1.4 The concept and problem in logarithm
 - 1.4.1 Meaning
 - 1.4.2 Laws of logarithm
 - 1.4.2.1 Product rule & problems
 - 1.4.2.2 Quotient rule & problems
 - 1.4.2.3 Power rule & problems
 - 1.4.2.4 Rule for change of base & problems
 - 1.4.3 Common logarithm
- 1.5 The concept and problem in simultaneous and quadratic equations
 - 1.5.1 Simultaneous equations
 - 1.5.1.1 Method of elimination
 - 1.5.2 Quadratic equations

UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION, SET THEORY (18Hours)

- 2.1 Arithmetic progression
 - 2.1.1 Meaning
 - 2.1.2 Formula for nth term & problems
 - 2.1.3 Formula for the sum to n terms & problems
 - 2.1.4 Properties of an arithmetic progression & problems
- 2.2 Geometric progression
 - 2.2.1 Meaning
 - 2.2.2 Formula for nth term & problems
 - 2.2.3 Formula for the sum to n term & problems
- 2.3 Harmonic progression
 - 2.3.1 Meaning

- 2.3.2 Formula for nth term & problems
- 2.4 Set theory
 - 2.4.1 Meaning
 - 2.4.2 Finite and infinite sets
 - 2.4.3 Description of set
 - 2.4.4 Singleton set
 - 2.4.5 Null set
 - 2.4.6 Sub set
 - 2.4.7 Equality of set
 - 2.4.8 Number of sub-sets of a set
 - 2.4.9 Disjoint set
 - 2.4.10 Universal set
 - 2.4.11 Set operations
 - 2.4.11.1 Union of sets
 - 2.4.11.2 Intersection of sets
 - 2.4.11.3 Difference of sets
 - 2.4.11.4 Complement of sets
 - 2.4.12 Venn diagram
 - 2.4.13 Laws of sets
 - 2.4.13.1 Commutative law
 - 2.4.13.2 Associative law
 - 2.4.13.3 Distributive law
 - 2.4.13.4 De Morgan's law
 - 2.4.14 Numbers of elements in set

UNIT III DIFFERENTIAL CALCULUS (18Hours)

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

3.3.12.3 Relation between marginal revenue and elasticity of demand

UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS (18Hours)

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

UNIT V MATRIX ALGEBRA (18Hours)

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

UNIT VI -TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Fundamental concepts of modern algebra	https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra

2	Probability using Permutations and Combinations	https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/
3	Mathematical reasoning	https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf
4	Probability density function	https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

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

SPECIFIC LEARNING OUT COMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO NUMBER, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION			
1	Introduction to Number System	<ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems 	K2
	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 	K3

		types	
	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
	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> Relate the knowledge with the problems of logarithm 	K1
	Product and quotient rule Problems	<ul style="list-style-type: none"> Identify and solve the problems of different types in logarithm 	K3
	Power rule, rule for change of base problems & common Logarithm	<ul style="list-style-type: none"> Apply the rule for change of base problems 	K3
	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"> Make use of equations to make judgments 	K3
UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY			
2	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Solve sequence and series of investment process using AP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Plan their investment using AP 	K3
	Meaning of Geometric Progression and Problems of finding nth term	<ul style="list-style-type: none"> Solve sequence and series of GP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Utilize GP to know the investments in case of cumulative returns 	K3
	Meaning of Harmonic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Understand and calculate sequence of HP 	K3
	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 Develop the operations, Laws of set & its application in Business 	K3
UNIT III DIFFERENTIAL CALCULUS			
3	Limits of a function & its properties	<ul style="list-style-type: none"> Illustrate the function and properties of limits 	K2
	Continuity and Properties of continuous function	<ul style="list-style-type: none"> Recall the properties of continuous function 	K1
	Derivative of x^n , e^x & constant	<ul style="list-style-type: none"> Use the derivative functions and 	K3

	Derivative of sum of Two functions	its rules to find the rate of change in business problems	
	Product Rule		
	Quotient Rule		
	Function of a function Rule		
	Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand 	K3
UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS			
4	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> Solve maxima and minima in a function 	K3
	Meaning and General rules of Integration	<ul style="list-style-type: none"> Identify the constructs of integration 	K2
	Methods of partial fractions	<ul style="list-style-type: none"> Sketch the function using integrations 	K3
	Integration by substitution		
	Integration by parts and Definite Integral		
5	Meaning and Types of Matrix	<ul style="list-style-type: none"> Define matrix and explain different type of matrices 	K2
	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication Matrices	<ul style="list-style-type: none"> Apply the knowledge of matrices to do matrix operations 	K3
	UNIT V MATRIX ALGEBRA		
5	Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> Define the determinant of matrix and singular and non- singular matrices 	K1
	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> Solve the business problems using matrix operations 	K3
	Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> Interpret and solve the equations using matrix and vice versa 	K3

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	H	-	H	-	M	M
CO 2	H	H	L	L	-	M	M	H	-	H	M	M	M
CO 3	H	H	H	H	-	H	M	H	-	H	L	H	M
CO 4	H	M	H	H	-	H	M	H	-	H	M	H	M
CO 5	M	M	H	M	-	H	M	H	-	H	H	M	M
CO 6	M	M	H	H	-	H	M	H	-	H	H	H	M

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE CO-COORDINATOR

DR. S. DEEPA

SEMESTER –VI	CORE: XI -MANAGEMENT ACCOUNTING	CODE:U22CM611
CREDITS: 5		TOTAL HOURS: 6

COURSE OUTCOMES

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

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

Unit I: Fundamentals of Management Accounting

1.1. Management Accounting

- 1.1.1. Meaning and Definitions
- 1.1.2. Objectives
- 1.1.3. Scope and functions
- 1.1.4. Advantages and limitations
- 1.1.5. Principles
- 1.1.6. Installation of management accounting systems
- 1.1.7. Distinction between management accounting and financial accounting
- 1.1.8. Management accounting vs. Cost accounting

Unit II: Preparation of Fund Flow and Cash Flow Statement

2.1. Fund Flow Statement

- 2.1.1. Meaning
- 2.1.2. Uses
- 2.1.3. Advantages and Limitations
- 2.1.4. Distinction between fund flow statement and income statement
- 2.1.5. Parties interested in fund flow statement
- 2.1.6. Preparation of fund flow statement

2.2. Cash Flow Statement as per Accounting Standard 3

- 2.2.1. Meaning

- 2.2.2. Preparation of cash flow statement
- 2.2.3. Difference between cash flow analysis and fund flow analysis
- 2.2.4. Utility and limitations of cash flow analysis.

Unit III: Marginal Costing and Break Even Analysis

- 3.1. Marginal Costing
 - 3.1.1. Definitions
 - 3.1.2. Features
 - 3.1.3. Merits and demerits
- 3.2. Cost Volume Profit analysis
 - 3.2.1. Meaning
 - 3.2.2. Merits and demerits
 - 3.2.3. Construction of break-even chart
 - 3.2.4. Assumptions underlying Cost Volume Profit analysis and break even chart
 - 3.2.5. Managerial uses of Break Even Point analysis
 - 3.2.6. Problems in Marginal costing and Break even analysis (decision making problems)

Unit IV: Budgetary Control

- 4.1. Budgetary Control
 - 4.1.1. Definition and Meaning
 - 4.1.2. Advantages and disadvantages
 - 4.1.3. Installation of budgetary control system
 - 4.1.4. Requirements of a good budgetary control system
 - 4.1.5. Classification of budgets
- 4.2. Preparation of budgets
 - 4.2.1. Production Budget
 - 4.2.2. Raw material Budget
 - 4.2.3. Purchase Budget
 - 4.2.4. Sales Budget
 - 4.2.5. Flexible Budget
 - 4.2.6. Master Budget

Unit V: Standard Costing

- 5.1. Standard costing
 - 5.1.1. Definition
 - 5.1.2. Advantages and limitations
 - 5.1.3. Distinction between budgetary control and standard costing
 - 5.1.4. Estimated cost vs. standard cost
 - 5.1.5. Preliminary steps for establishing a system of standard costing
 - 5.1.6. Distinction between cost reduction and cost control
- 5.2. Variance in standard costing
 - 5.2.1. Meaning
 - 5.2.2. Types
 - 5.2.3. Material cost variance

- 5.2.4. Labour cost variance
- 5.2.5. Overhead cost variance
- 5.2.6. Sales Variances

TOPICS FOR SELF STUDY

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

TEXT BOOK

1. Khan, M. Y., & Jain, P. K. (2017). *Management Accounting*, (7th ed.). McGraw Hill Education India.

REFERENCES

1. Pillai R.S.N & Bagavathi, V. (2015). *Management Accounting*, Sultan Chand Company ltd.
2. Murthy, A., & Gurusamy, S. (2018). *Management Accounting*, (4th ed.). McGraw Hill Education India.
3. Shashi K. Gupta, Sharma R.K (2017), *Management Accounting Principles and Practices*, Kalyani Publishers.
4. Ramachandran, R., & Srinivasan, R. (2020). *Management Accounting*, (17th ed.). Sriram publication.

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING			
1.1.1	Definition, Scope and Function	<ul style="list-style-type: none"> Define Management accounting Explain the scope and functions of management accounting 	K2
1.1.2	Advantages and Limitations	<ul style="list-style-type: none"> Summarize the merits and demerits of Management accounting 	K2
1.1.3	Management accounting principles & objectives	<ul style="list-style-type: none"> Identify the principles of management accounting Recall the objectives of Management accounting 	K2
1.1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"> Define Financial accounting Differentiate between Management accounting and Financial accounting 	K4
1.1.5	Management accounting and Cost accounting	<ul style="list-style-type: none"> Define Cost accounting Differentiate Management accounting and Cost accounting 	K4
1.1.6	Installation of Management accounting systems	<ul style="list-style-type: none"> Discuss the installation of management accounting systems. 	K2
UNIT II PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT AS PER AS 3			
2.1	Funds Flow Statement	<ul style="list-style-type: none"> Define Funds Flow Statement Summarize the Objectives of Funds Flow Statement 	K2
2.1.1	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> Compare Funds flow statement with Income statement and Balance sheet. 	K2
2.1.2	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> List out the different items of sources and application of funds. Explain how funds from operation are calculated. 	K2

2.1.3	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> • Prepare a Funds Flow Statement 	K6
2.2	Cash Flow Statement	<ul style="list-style-type: none"> • State the meaning of Cash Flow statement • Explain how cash flow statement differs from Fund flow Statement • Prepare a Cash Flow Statement as per AS3. 	K6
UNIT III MARGINAL COSTING AND COST VOLUME PROFIT ANALYSIS			
3.1.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> • Define Marginal Costing • Tell what is Break Even Analysis 	K1
3.1.2	Features and Merits and Demerits	<ul style="list-style-type: none"> • Explain the features of Marginal costing • Illustrate the merits and demerits of Marginal Costing 	K2
3.1.3	Break even Chart	<ul style="list-style-type: none"> • Construct a Break Even Chart. 	K3
3.2	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> • Express the objectives of Cost Volume Profit Analysis. • Estimate the Marginal cost statement. • Assess the concept of marginal costing and CVP analysis 	K5
UNIT IV BUDGETARY CONTROL AND STANDARD COSTING			
4.1	Budget- Introduction	<ul style="list-style-type: none"> • Define the term Budget • Explain the advantages and disadvantages of budgetary control. 	K2
4.1.1	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> • Differentiate between Budgetary control and Standard Costing. 	K4
4.2	Types of Budgets	<ul style="list-style-type: none"> • Classify the different types of budgets. • Discuss the process of installation of budgetary control system. • Prepare the different types of Budget. 	K6
UNIT V STANDARD COSTING			
5.1	Standard Costing- Introduction	<ul style="list-style-type: none"> • Define the term Standard Costing • Interpret the advantages and disadvantages of Standard Costing 	K2

5.2	Variance	<ul style="list-style-type: none"> • Define Variance. • Identify the different types of material variance. • Explain the different types of labour variance. • Calculate the material, labour, overhead and sales variance 	K4
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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	H	H	H		H	H	M	H	H	H	M	H
CO 2	H		H							H		M	H
CO 3	H	M	H	H		H		H	H	H	H	H	H
CO 4	H	M	H			H	M	L		H	M		H
CO 5	H		H			M	M			H			H
CO 6	H		H	M		H			M	H		L	H

COURSE ASSESSMENT METHODS

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

COURSE CO-ORDINATOR: Mr.C.Balamuralikrishnan

SEMESTER –VI	CORE: XII	CODE: U22CM612
CREDITS: 4	FINANCIAL SERVICES	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	Measure the complete knowledge of financial services	K4	I
2	Identify the role of SEBI in regulation of financial Service	K2	I
3	Assess the role of credit rating agencies in India	K5	II
4	Evaluate the importance of Mutual Funds and the role of Merchant Banking services.	K5	III
5	Analyze the diverse aspects of Leasing and Hire purchase.	K4	IV
6	Organise the knowledge of Dematerialization & Rematerialization in real time life	K5	V

UNIT I--FINANCIAL SERVICES AND FINANCIAL MARKETS

(15 Hours)

- 1.1 Financial system in markets.
- 1.2 Objectives of financial system
- 1.3 Types of financial services
- 1.4 Regulation of financial services.
- 1.5 Problems and prospects of financial service sector.
- 1.6 Management of NIM
- 1.7 Difference between secondary market and NIM

- 1.8 Functions of stock exchanges
- 1.9 National stock exchanges, OTCEI and non-banking financial institutions.
- 1.10 SEBI functions and workings.
- 1.11 Listing of securities.
- 1.12 Self regulations of the markets.

UNIT II--CREDIT RATING AGENCIES

(10 Hours)

- 2.1 Definition, features, advantages of credit rating system.
- 2.2 Global credit rating agencies.
- 2.3 Credit rating agencies in India –CRISIL, ICRA, CARE
- 2.4 Credit rating symbols.
- 2.5 Credit rating process and its limitations
- 2.6 SEBI guidelines regarding credit rating.
- 2.7 Future credit rating in India.

UNIT III--MUTUAL FUNDS AND MERCHANT BANKING

(15 Hours)

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

UNIT IV--LEASING AND HIRE PURCHASE

(15 Hours)

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

UNIT V--DEMATERIALISATION, REMATERIALISATION, FACTORING AND FORFEITING

(20 Hours)

- 5.1 Meaning of dematerialization and rematerialization.
- 5.2 Objectives, functions, merits and demerits of Dematerialization and Rematerialization.
- 5.3 Progress of Demat in India.
- 5.4 Growth and functioning of NSDL and CDSL.

- 5.5 Concepts of factoring.
- 5.6 Significance and Types of Factoring.
- 5.7 Factoring mechanism.
- 5.8 Factoring services in India.
- 5.9 Define Forfaiting.
- 5.10 Factoring vs Forfaiting.
- 5.11 Problems and prospects of Forfaiting.

UNIT VI - TOPICS FOR SELF-STUDY

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

TEXT

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES(SLO)

Unit/ Section	Course Content	Learning outcomes	Blooms Taxonomy Level of Transaction
UNIT 1 FINANCIAL SERVICES AND FINANCIAL MARKETS			
1.1	Financial system in markets	<ul style="list-style-type: none"> • Recall the meaning of financial system 	K1
1.2	Objectives of financial system	<ul style="list-style-type: none"> • List out the objectives of financial system 	K1
1.3	Types of financial services	<ul style="list-style-type: none"> • Explain the Various types of financial services 	K2
1.4	Regulation of financial services	<ul style="list-style-type: none"> • Describe the Regulation of financial services 	K2
1.5	Problems and prospects of financial services	<ul style="list-style-type: none"> • List out to the Problems and prospects of financial services 	K1
1.6	Management of NIM	<ul style="list-style-type: none"> • Recall the meaning of NIM • Discuss the management of NIM 	K2
1.7	Difference between secondary Market NIM	<ul style="list-style-type: none"> • Differentiate between secondary Market and NIM 	K4
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> • Perform the functions of stock exchanges 	K3
1.9	National stock exchange , OTCEI and non –banking financial institutions	<ul style="list-style-type: none"> • State the meaning of OTCEI • Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions. 	K2
1.10	SEBI functions and workings.	<ul style="list-style-type: none"> • Identify the role of SEBI in financial services sector • Relate the functions of DSEBI with the financial 	K2

		service sector	
1.11	Listings of securities	<ul style="list-style-type: none"> Estimate the importance of Listings of securities 	K2
1.12	Self-regulations of the Markets	<ul style="list-style-type: none"> Explain about the self-regulations of the markets. 	K2
UNIT II– CREDIT RATING AGENCIES			
2.1	Definition, Features, advantages of credit rating system	<ul style="list-style-type: none"> Define Credit Rating Recognize the features and advantages of credit rating system 	K1
2.2	Global credit rating agencies	<ul style="list-style-type: none"> Demonstrate the factors considered by global credit rating agencies 	K3
2.3	Credit rating agencies in India – CRISIL, ICRA, CARE.	<ul style="list-style-type: none"> Assess the credit rating agencies in India. 	K5
2.4	Credit rating symbols	<ul style="list-style-type: none"> List the credit rating symbols 	K1
2.5	Credit rating process and its limitations	<ul style="list-style-type: none"> Discuss the credit rating process and its limitations. 	K2
2.6	SEBI guidelines regarding credit rating.	<ul style="list-style-type: none"> Illustrate the SEBI guidelines regarding credit rating. 	K2
2.7	Future credit rating in India.	<ul style="list-style-type: none"> Quantify the future credit rating in India. 	K4
UNIT III - MUTUAL FUNDS AND MERCHANT BANKING			
3.1	Meaning, Classification, functions, importance an risk involved in mutual funds	<ul style="list-style-type: none"> Define the term Mutual Fund. Classify the types of Mutual funds Explain the importance and risk involved in mutual funds. 	K2
3.2	Commercial banks and mutual funds including UTI, LIC	<ul style="list-style-type: none"> Appraise the role of commercial banks and mutual funds including UTI, LIC 	K4

3.3	General guidelines of mutual funds	<ul style="list-style-type: none"> Discuss the General guidelines of mutual funds. 	K2
3.4	Future of mutual fund industry	<ul style="list-style-type: none"> Analyse the future of mutual fund industry. 	K4
3.5	Concept of merchant banking	<ul style="list-style-type: none"> Recall the meaning of merchant banking. 	K1
3.6	Services rendered by merchant bankers	<ul style="list-style-type: none"> Summarise services rendered by merchant bankers. 	K2
3.7	Role played by merchant bankers in the market making process	<ul style="list-style-type: none"> Evaluate the role played by merchant bankers in the market making process. 	K5
3.8	Arrangement of inter-corporate loans.	<ul style="list-style-type: none"> List the role of merchant bank in the arrangement of inter-corporate loans. 	K1
3.9	Scope of merchant banking in India.	<ul style="list-style-type: none"> Discuss the scope of merchant banking in India. 	K2
UNIT IV - LEASING AND HIRE PURCHASE			
4.1	Concepts of leasing	<ul style="list-style-type: none"> Explain the concepts of leasing 	K2
4.2	Types of lease	<ul style="list-style-type: none"> Differentiate the various Types of lease. 	K4
4.3	Structure of leasing industry	<ul style="list-style-type: none"> Identify the structure of leasing industry 	K2
4.4	Legal aspects of leasing	<ul style="list-style-type: none"> Explain the legal aspects of leasing. 	K2
4.5	Problems and prospects of leasing	<ul style="list-style-type: none"> Appraise the problems and prospects of leasing 	K4
4.6	Meaning of hire purchase	<ul style="list-style-type: none"> Recognize the meaning of hire purchase 	K1
4.7	Leasing Vs hire purchase	<ul style="list-style-type: none"> Distinguish between leasing Vs hire purchase 	K4
4.8	Problems and prospects of hire purchase in India.	<ul style="list-style-type: none"> Explain the Problems and prospects of hire purchase in India. 	K1
UNIT V - DEMATERIALISATION, REMATERIALISATION, FACTORING AND			

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

MAPPING SCHEME FOR THE POs, PSOs AND COs

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

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

COURSE ASSESSMENT METHODS

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

COURSE CO-COORDINATOR- DR.R. MANIVANNAN

SEMESTER –VI	CORE:XIII	CODE: U22CM613
CREDITS: 4	AUDITING	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	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	I
2	Discuss the Internal Control System and the importance of Internal Check.	K2	II
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K5	III
5	Analyze the Appointment, Qualifications, Rights, Duties and	K4	IV

	Liabilities of Company Auditor.		
6	Identify the Current development and new areas of Auditing.	K2	V

UNIT I - INTRODUCTION

(15 Hours)

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

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

- 2.1 Internal check
- 2.2 Internal control and Internal Audit
- 2.3 Introduction of vouching
- 2.4 Objectives
- 2.5 Importance of vouching
- 2.6 Verification of assets and liabilities.

UNIT III - INVESTIGATION AND EDP AUDIT

(20 Hours)

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

UNIT IV - AUDIT OF LIMITED COMPANIES-COMPANY AUDITOR (20 Hours)

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

UNIT V - NEW AREAS OF AUDITING

(15 Hours)

- 5.1 New areas of Auditing
- 5.2 Cost Audit
- 5.3 Management Audit
- 5.4 Human Resource Audit

- 5.5 Operational Audit
- 5.6 Forecast Audit
- 5.7 Social Audit
- 5.8 Tax Audit
- 5.9 Forensic Audit
- 5.10 Environmental (green) Audit
- 5.11 Health and safety audit

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 https://smallbusiness.chron.com/role-internal-auditing-corporate-governance-65711.html
2	Audit Committee and Constitution	https://www.proschoolonline.com/blog/auditing-in-india
3	Corporate Social Responsibility and Sustainability in Auditing	https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx
4	Agile Auditing	https://www.wegalvanize.com/audit/an-overview-of-agile-auditing/#:~:text=Agile%20auditing%20is%20designed%20to,undertaken%20once%20resources%20are%20available.

TEXT BOOKS

1. R.G. Saxena, Auditing, Himalaya Publishing House Pvt. Ltd, 7th edition, 2018.
2. CA VikasOswal, Simplified Approach to Advanced Auditing and Professional Ethics, 7th edition, 2016.
3. Ravinderkumar, 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. Vijichandran & PandanaPriya C.S., Principles and Practice of Auditing, 2015.

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES(SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1	Definition	<ul style="list-style-type: none">• Define Auditing.• Describe ‘Accounting is a necessity while Auditing is a Waste’.	K2
1.2	Objective of an Audit	<ul style="list-style-type: none">• Recall the objectives of an Audit.• Compare Auditing and Investigation.	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
1.4	Basic principles of governing an audit	<ul style="list-style-type: none">• Recall the Techniques of an audit.• Recognize the Basic Principles of governing an Audit	K1
1.5	Scope and Procedures	<ul style="list-style-type: none">• Describe the procedures to be followed in auditing.• Explain the scope of auditing.	K2
1.6	Advantages and limitations	<ul style="list-style-type: none">• Interpret the advantages and disadvantages of auditing	K2
1.7	Classification of audit.	<ul style="list-style-type: none">• Summarize the broad classification of Audit.• Review the objectives of audit of government accounts and compare them with those of the audit under the	K2

		Companies act 1956.	
UNIT II INTERNAL CHECK, VERIFICATION OF ASSETS AND LIABILITIES			
2.1	Internal check	<ul style="list-style-type: none"> • Discuss the objectives and essentials of good Internal check system. • Explain the fundamental principles of an effective Internal check system 	K2
2.2	Internal control and Internal Audit	<ul style="list-style-type: none"> • Identify the requisites of a good Internal control system • Compare Internal audit with External audit. 	K2
2.3	Introduction of vouching.	<ul style="list-style-type: none"> • Explain ‘Vouching is the Essence of Auditing’ 	K2
2.4	Objectives	<ul style="list-style-type: none"> • Discuss the salient features of Vouching. 	K2
2.5	Importance of vouching	<ul style="list-style-type: none"> • Estimate the importance of Vouching. 	K2
2.6	Verification of assets and liabilities.	<ul style="list-style-type: none"> • Review ‘An auditor is not a valuer though he is immediately concerned with values’ 	K2
UNIT III INVESTIGATION AND EDP AUDIT			
3.1	Investigation	<ul style="list-style-type: none"> • Determine the important areas in respect of which investigations are usually undertaken by professional accountants. 	K5
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 • Appraise the advantages and limitations of Computer based Auditing. 	K5
3.6	Special techniques for auditing in an EDP	<ul style="list-style-type: none"> • Recognize the special techniques involved in EDP 	K1

	environment.	auditing environment.	
UNIT IV AUDIT OF LIMITED COMPANIES-COMPANY AUDITOR			
4.1	Appointment	<ul style="list-style-type: none"> Explain the various methods of Appointment of Company Auditors. 	K2
4.2	Qualification	<ul style="list-style-type: none"> Analyze the eligibility, qualifications and disqualifications of auditors. 	K4
4.3	Rights, duties and liabilities of company auditor	<ul style="list-style-type: none"> Express the rights and statutory duties of a company auditor. Discuss the liabilities of an auditor under the Companies Act, 2013. 	K2
4.4	Types of audit reports	<ul style="list-style-type: none"> Explain the qualified audit report Identify the Specimen of qualified report of an Auditor Tell the various types of audit report. 	K2
4.5	Audit certificate (based on recent amendment with respective Company Act 2013)	<ul style="list-style-type: none"> Estimate the differences between auditor's report and auditor's certificate. Describe the amendments which are comes under the companies act, 2013 with respect to audit certificate. 	K2
UNIT V NEW AREAS OF AUDITING			
5.1	New areas of Auditing	<ul style="list-style-type: none"> List the new emerging areas of auditing. 	K1
5.2	Cost Audit	<ul style="list-style-type: none"> Explain cost audit Recall the advantages of Cost audit. 	K2
5.3	Management Audit	<ul style="list-style-type: none"> Discuss briefly about Management audit 	K2
5.4	Human Resource Audit	<ul style="list-style-type: none"> Explain HR audit 	K2
5.5	Operational Audit	<ul style="list-style-type: none"> Explain operational audit Discuss the scope of operational audit. 	K2
5.6	Forecast Audit	<ul style="list-style-type: none"> Summarize Forecast audit. 	K2
5.7	Social Audit	<ul style="list-style-type: none"> Discuss Social audit. Describe the objectives of social audit. 	K2

5.8	Tax Audit	<ul style="list-style-type: none"> Recall Tax audit 	K1
5.9	Forensic Audit	<ul style="list-style-type: none"> List the importance of Forensic Audit 	K1
5.10	Environmental (Green) Audit.	<ul style="list-style-type: none"> Explanation of green audit. Identify the different steps involved in green audit 	K2
5.11	Health and safety audit	<ul style="list-style-type: none"> Discuss the importance of health and safety audit. 	K2

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

COURSE COORDINATOR – Dr.D. VINOTH KUMAR

SEMESTER –VI	ELECTIVE: III	CODE: U22CM6:3
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CREDITS: 4	INDIRECT TAXES	HOURS PER WEEK:5
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COURSE OUTCOMES

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

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

UNIT I - GOODS AND SERVICES TAX ACT & RULES

(12 Hours)

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

UNIT II - LEVY AND COLLECTION OF TAX

(18 Hours)

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

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

UNIT III - TIME AND VALUE OF SUPPLY

(5 Hours)

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

UNIT IV - INPUT TAX CREDIT

(8 Hours)

- 4.1 Eligibility for taking Input Tax Credit (ITC)
- 4.2 Input Tax credit in special circumstances

- 4.3 Input Tax Credit in respect of goods sent for Job-Work
- 4.4 Distribution of credit by Input Service Distributor (ISD)
- 4.5 Recovery of Input Tax Credit

UNIT V- REGISTRATION UNDER GST LAW (7 Hours)

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

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 ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Audit under GST	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf

TEXT BOOK

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

REFERENCES

1. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1st January, 2019, 4th Edition, SathiyaBhawan Publications.
2. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
3. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhanian, 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	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I GOODS AND SERVICES TAX ACT & RULES			
1.0	Introduction	<ul style="list-style-type: none"> • Explain the features of indirect tax. • Outline the reason for collection of tax in our country. 	K2
1.1	Meaning of GST	<ul style="list-style-type: none"> • Recall the meaning of GST 	K1
1.2	Need for GST in India	<ul style="list-style-type: none"> • Explain the need for GST in India. 	K2
1.3	Cascading effect of tax	<ul style="list-style-type: none"> • Identify cascading effect of tax. 	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> • Explain the reason for emergence of GST. 	K2
1.5	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> • Outline the advantages of GST. 	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> • Compare the disadvantages of Pre-GST taxation system. 	K2
1.7	One Nation-One Tax	<ul style="list-style-type: none"> • List the significance of GST. 	K1
1.8	Dual GST Model	<ul style="list-style-type: none"> • Explain the concept of Dual GST model followed in our country. 	K2
1.9	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> • Summarize the application of CGST Act 2017. 	K2
1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> • Summarize the application of SGST Act 2017. 	K2
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> • Summarize the application of UTGST Act 2017. 	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> • Summarize the application of IGST Act 2017. 	K2

1.13	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> • Demonstrate the significances of GSTN 	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> • Outline the functions of GSTN 	K2
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> • Recall the reason for the constitution Amendment Act, 2016. 	K1
1.16	GST Council	<ul style="list-style-type: none"> • Explain the roles and responsibilities of GST Council. 	K2
1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> • Discuss the guiding principles of GST council. 	K2
1.18	Functions of the GST Council	<ul style="list-style-type: none"> • List the functions of GST council. 	K1
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> • Define CGST/SGST/UTGST/I GST 	K1
UNIT II LEVY AND COLLECTION OF TAX			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> • List the scope of supply. 	K1
2.2	Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;	<ul style="list-style-type: none"> • Classify supply under section 7(1)(a) 	K2
2.3	Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business	<ul style="list-style-type: none"> • Explain section 7(1)(b) 	K2
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration	<ul style="list-style-type: none"> • Demonstrate section 7(1)(c) 	K2
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> • Explain the concept of disposal of business assets 	K2

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

2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> • Compare composite and mixed supplies. 	K2
UNIT III TIME AND VALUE OF SUPPLY			
3.1	Time of supply	<ul style="list-style-type: none"> • Identify Time of supply in GST 	K3
3.2	Place of supply	<ul style="list-style-type: none"> • Identify Place of Supply in GST 	K3
3.3	Value of supply	<ul style="list-style-type: none"> • Identify value of supply in GST. 	K3
3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> • Apply the amended rate of tax in respect of supply of goods or services. 	K3
UNIT IV INPUT TAX CREDIT			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> • Identify the eligibility criteria for taking Input Tax Credit. 	K3
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> • Determine ITC under special circumstances. 	K5
4.3	Input Tax Credit in respect of goods sent for Job-Work	<ul style="list-style-type: none"> • Assess ITC in respect of goods sent for Job-Work. 	K5
4.4	Distribution of credit by Input Service Distributor (ISD)	<ul style="list-style-type: none"> • Evaluate the distribution of credit by Input Service Distributor (ISD). 	K5
4.5	Recovery of Input Tax Credit	<ul style="list-style-type: none"> • Calculate recovery of Input Tax Credit. 	K4
UNIT V REGISTRATION UNDER GST LAW			
5.1	Persons not liable for registration	<ul style="list-style-type: none"> • Summarize persons not liable for registration. 	K2
5.2	Compulsory registration	<ul style="list-style-type: none"> • Identify persons who need to compulsorily register with GST. 	K3
5.3	Procedure for registration	<ul style="list-style-type: none"> • Formulate the procedure for registration in GST portal. 	K6
5.4	Deemed registration	<ul style="list-style-type: none"> • Evaluate deemed registration at time of registration with GST. 	K5

5.5	Casual taxable person	<ul style="list-style-type: none"> Determine casual taxable person. 	K5
5.6	Non-resident taxable person	<ul style="list-style-type: none"> Label a Non-resident taxable person. 	K1
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	-	-	-	L
CO6	-	-	-	M	-	-	-	M	M	M	-	-	L

COURSE ASSESSMENT METHODS

Direct

- Continuous Assessment Test I, II
- Open book test; Assignment; Seminar; Group Presentation
- End Semester Examination

Indirect

- Course-end survey

COURSE COORDINATOR - DR. V. PALANIKUMAR

SEMESTER –VI	ELECTIVE: III ENTREPRENEURIAL DEVELOPMENT	CODE: U22CM6:A
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 covered
1	Explain the distinct entrepreneurial traits and the recent trends.	K2	I
2	Identify and define the opportunities and principles of viability of new business start-up.	K2	II
3	Describe the need in supporting and financing to entrepreneurs	K2	III
4	Apply the principles of new venture financing and 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 (15Hours)

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

UNIT II START –UPS (15Hours)

- 2.1. Establishing Entrepreneurial System
- 2.2. Forms of Business Ownership

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

UNIT III SUPPORT (15Hours)

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

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

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

UNIT V DEVELOPMENT (15Hours)

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

UNIT VI - TOPICS FOR SELF STUDY

Sl.No.	Topics	Web Links
1.	Trends in the Indian	https://www.asianage.com/business/in-other-

	Entrepreneurship sector for 2020	news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html
2.	Modern trends of entrepreneurship and start-up culture	https://digitalllearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/
3.	Growing Trends of Entrepreneurship in India	https://bdbasu.com/entrepreneurship-in-india/
4.	Social Entrepreneurship in India: Recent Trends and Change	https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/

TEXT BOOKS

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

REFERENCES

1. Jose Paul, Ajith Kumar N. (2015), Entrepreneurship Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Dr.Maturi Balakrishna Rao and Dr.TalluriSreekrishna (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>

5. SPECIFIC LEARNING OUTCOMES(SLO)

Unit	Course Contents	LearningOutcomes	Blooms Taxonomic Level of Transaction
UNIT IINTRODUCTION			
1.1.	Definition	<ul style="list-style-type: none"> Define the term entrepreneurship 	KI
1.2.	Concept	<ul style="list-style-type: none"> Recall 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"> Compare Entrepreneur and Enterprise 	K2
1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> Contrast Entrepreneur & Manager 	K2
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> Compare Entrepreneur and Intrapreneurs 	K2
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> Classify the various types of entrepreneur 	K2
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 behavioral pattern of an entrepreneur 	K2
1.8.1.	Factors Affecting	<ul style="list-style-type: none"> Describe the factors affecting 	K2

	Entrepreneurship growth	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 programs	<ul style="list-style-type: none"> • Demonstrate Entrepreneurship Development Programs 	K2
1.9.	New generations of entrepreneurship	<ul style="list-style-type: none"> • Illustrate the recent trends in new generation entrepreneurship and list out the necessary changes 	K2
1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> • Explain Social Entrepreneurship 	K2
1.9.2.	Edupreneurship	<ul style="list-style-type: none"> • State the meaning of Edupreneurship 	KI
1.9.3.	Ecopreneur	<ul style="list-style-type: none"> • Define Ecopreneur 	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"> • Outline 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"> • Compare and contrast the relationship between Business Model & Business Plan 	K2
2.5.3.	Market Research	<ul style="list-style-type: none"> • Explain about Market Research 	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 a new business and how to identify the new opportunities? 	K2
2.6.1.	Mullins 7-Domain Framework	<ul style="list-style-type: none"> • Explain about the Mullins 7-Domain Frame work theory. • Relate theory where the entrepreneurs use the theory in starting a new business 	K2
2.6.2.	Scouting for Business Ideas	<ul style="list-style-type: none"> • Identify new business ideas 	K2

2.6.3.	Generation Business Ideas- Various tools	<ul style="list-style-type: none"> Relate the new Generation Business Ideas 	K2
2.7.	Formation of Business Plan	<ul style="list-style-type: none"> Describe about the formulation of the business plan. 	K2
2.8.	Project Appraisal	<ul style="list-style-type: none"> Illustrate project appraisal 	K2
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 for Institutional Finance and Support to Entrepreneurs State 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	<ul style="list-style-type: none"> Explain the need for venture finance State how Venture Finance provides to the entrepreneurs Apply the principles of new venture financing and growth financing for business 	K3
3.5.	Managing Cash Flow	<ul style="list-style-type: none"> Explain the requirements of Managing Cash Flow State the importance of Managing Cash Flow 	K2
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 	K1

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 provided by the Ministry in MSME Sector	<ul style="list-style-type: none"> Summarize the benefits and support given by the Ministry in MSME 	K2
4.4.1.	Support provided by the Ministry for training	<ul style="list-style-type: none"> Explain the support provided by the ministry for training 	K2
4.4.2.	Support provided by the Ministry for Manufacturing	<ul style="list-style-type: none"> Explain support available to improve manufacturing competences State 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 needed 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 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"> Summarize the benefits provided by the ministry of MSME to MSMEs 	K2

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"> • Explain the need for Export oriented units 	K2
4.6.1.	Incentives and facilities to exports entrepreneurs	<ul style="list-style-type: none"> • Illustrate the facilities and incentives available to export entrepreneurs 	K2
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"> • Explain 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 the advantages of IPR for MSME • State 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 for 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"> • Analyze the need for SRB and importance 	K4

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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	H	M	M	-	H	H	H	M	H	H	-	M
CO 2	H	H	M	M	L	H	H	L	-	H	H	-	M
CO 3	M	H	M	M	-	M	M	-	-	M	M	-	M
CO 4	M	M	H	-	-	M	H	-	-	H	M	M	H
CO 5	H	H	L	L	-	H	M	-	-	H	M	-	M
CO 6	M	M	H	M	-	M	-	H	H	H	H	M	-

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey

COURSE COORDINATOR - DR. V. PALANIKUMAR

