

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

**Curriculum
(2022 – 2025)**



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

SCHEME OF COURSE

I SEMESTER		II SEMESTER	
Lang I	Language I	Lang II	Language II
EngII	English I	EngII	English II
Core I	Principles of Accountancy-I	Core II	Principles of Accountancy-II
Allied I	Business Mathematics	Allied III	Business Statistics
Allied II	Business Law	Allied IV	Business Economics
Val. Edu	RI / MI	Env. Studies	Environmental Science
III SEMESTER		IV SEMESTER	
Lang III	Language III	Lang IV	Language IV
EngIII	English III	EngIV	English IV
Core III	Cost Accounting	Core V	Income Tax Law - II
Core IV	Income Tax law - I	Elective I	Enterprise Information System
Allied V	Company Law	Allied VI	Management Accounting
SBEC I	Introduction to Computer – MS Word	SBEC II	Computers Tools – Spread Sheet
NMEC I	Introduction to Accountancy	NMEC II	Principles of Commerce
V SEMESTER		VI SEMESTER	
Core VI	Corporate Accounting	Core X	Operations Management
Core VII	Quantitative Techniques	Core XI	Strategic Management
Core VIII	TallyPrime	Core XII	Contemporary Business Legislation
Core IX	Auditing	Core XIII	Financial Management
Elective II	Principles and Practice of GST / International Trade	Elective III	Economics for Finance / Retail Management
SBEC III	Research Methodology		Extension Activities - Gender Studies Project Work

Programme: B.Com. - Professional Accounting (2022 onwards)

Sem.	Part	Course	Course Title	Course Code	Hours / week	Credits	Marks		
							CI A	ES E	Total
I	I	Tamil I	Seyyul, ilakiavaralaru, urainadai, mozhipayirchiumpadaippakamum	U18TM1L1	6	3	25	75	100
	II	English I	Language through literature: Prose and Short stories	U22EGNL1	6	3	25	75	100
		Core I	Principles of Accountancy-I	U21CP101	6	5	25	75	100
	III	Allied I	Business Mathematics	U18CP1Y1	5	4	25	75	100
		Allied II	Business Law	U19CP1Y2	5	4	25	75	100
	IV	Value Ed	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100
II	I	Tamil II	Seyyul, ilakiavaralaru, sirukadai, mozhipayirchi, bhakti ilakkiam	U18TM2L2	6	3	25	75	100
	II	English II	Language through Literature: Poetry and Shakespeare	U22EGNL2	6	3	25	75	100
		Core II	Principles of Accountancy-II	U21CP202	6	5	25	75	100
	III	Allied III	Business Statistics	U18CP2Y3	5	4	25	75	100
		Allied IV	Business Economics	U22CP2Y4	5	4	25	75	100
	IV	Env. St.	Environmental Science	U16EST21	2	2	25	75	100
III	I	Tamil III	Seyyul, kaapiyam, puraanam, sirrilakkiam, ilakiavaralaru, naval, mozhipayirchi	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U22EGCL3	6	3	25	75	100
		Core III	Cost Accounting	U18CP303	5	4	25	75	100
	III	Core IV	Income Tax Law and Practice – I	U22CP304	5	4	25	75	100
		Allied V	Company Law	U21CP3Y5	4	3	25	75	100
	IV	SBEC I	Introduction to Computers–MS Word	U22CPPS1	2	2	40	60	100

		NMEC I	Introduction to Accountancy	U18CP3E1	2	2	25	75	100
IV	I	Tamil IV	Seyyul, naadakam, ilakiavaralaru, mozhipayirchi	U18TM4L4	5	3	25	75	100
	II	English IV	Language through Literature	U22EGNL4	5	3	25	75	100
		Core V	Income Tax Law and Practice – II	U22CP405	5	5	25	75	100
	III	Elective I	Enterprise Information System / Entrepreneurial Development	U22CP4:1/ U22CP4:A	4	3	25	75	100
		Allied VI	Management Accounting	U22CP4Y6	5	4	25	75	100
	IV	SBEC II	Computer Tools – Spread sheet	U18CPPS2	2	2	60	40	100
		NMEC II	Principles of Commerce	U18CP4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100
		Extension Activities	NSS, NCC, Rotract, Leo club, etc ...	U16ETA41	--	1	--	--	--
V		Core VI	Corporate Accounting	U22CP506	6	5	25	75	100
		Core VII	Quantitative Techniques	U18CP507	6	5	25	75	100
		Core VII	TallyPrime	U21CPP08	5	5	40	60	100
	III	Core IX	Auditing	U22CP509	6	5	25	75	100
		Elective II	Principles and Practice of GST / International Trade	U22CP5:2 U22CP5:A	5	5	25	75	100
	IV	SBEC III	Research Methodology	U22CP5S3	2	2	25	75	100
VI		Core X	Operations Management	U22CP610	5	4	25	75	100
		Core XI	Strategic Management	U22CP611	5	4	25	75	100
	III	Core	Contemporary Business	U22CP612	5	4	25	75	100

	XII	Legislation						
	Core XIII	Financial Management	U22CP613	5	4	25	75	100
	Elect. III	Economics for Finance/ Retail Management	U22CP6:3/ U22CP6:A	5	4	25	75	100
V	Gender Studies	Gender Studies	U16GST61	-	1	--	--	100
		Project		4	2			100
* Other Languages : Hindi Sanskrit French								
Semester I : U14HD1L1 U14SK1L1 U14FR1L1								
Semester III : U14HD3L3 U14SK3L3 U14FR3L3								
Semester II : U14HD2L2 U14SK2L2 U14FR2L2								
Semester IV : U14HD4L4 U14SK4L4 U14FR4L4								
Part I : 4 Core Theory: 13 Allied : 6 NMEC : 2 Env. Studies : 1 Value Education : 1								Total : 40
Part II : 4 Elective : 3 SBEC : 3 Soft Skills : 1 Extension Activities : 1 Gender Studies : 1								
NMEC offered by the Department: 1. Introduction to Accountancy - U18CP3E1								
2. Principles of Commerce - U18CP4E2								

VISION

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

MISSION

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

PROGRAMME OUTCOMES

B.COM

On completion of the Programme, graduates will be able to:

- PO 1: Disciplinary knowledge:** Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.
- PO 2: Cognitive Skills:** Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.
- PO 3: Intellectual Capacity, Problem Solving & Analytical Reasoning:** Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making process.
- PO 4: Reflective Thinking:** Empower to become learners and thinkers by building skills in critical thinking to solve problems.
- PO 5: Digital literacy:** Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.
- PO 6: Employability & Entrepreneurship:** Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.
- PO 7: Leadership attributes:** Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.
- PO 8: Lifelong Learning:** Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.
- PO 9: Ethical values:** Exemplify moral/ethical values in conducting one's life and use ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAMME SPECIFIC OUTCOMES

B.COM (PROFESSIONAL ACCOUNTING)

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

- PSO 1:** Articulate the essential knowledge applying analytical skills to business activities and evaluate different business problems using creative and integrative abilities.
- PSO 2:** Interpret the concepts of management of finance and decision making in different business contexts.
- PSO 3:** Execute skills in providing tax services and become acquainted with the contemporary laws and accounting standards for professional career advancement.
- PSO 4:** Demonstrate knowledge of various strategies relevant to the market, their formulation and implementation in business operations.

14	Management Accounting	U22CP4 Y6	H		H	H		H	H	H	M	H	M	M	L
15	Computer Tools – Spread sheet	U18CPP S2	H	H	H		H	H	L	H	L	H	M	H	L
16	Principles of Commerce	U18CP4 E2	H	H	M	L		L	M	M	L	M	M	L	L
17	Corporate Accounting	U22CP5 06													
18	Quantitative Techniques	U18CP5 07	H	M	M	M		M	M	M		M	M	M	
19	TallyPrime	U21CPP 08	M	M	H	H	H	M	M	L		H	M	M	
20	Auditing and Assurance	U22CP5 09	M	M	H	H		M	M	M	M	M		H	
21	Principles and Practice of GST	U22CP5: 2	H	M	M	M	M	M		H		M	M		
21	International Trade	U22CP5: A													
22	Research Methodology	U22CP5 S3	H	M	M	H		M	M	M		H	M	M	M
23	Operations Management	U22CP6 10	H	M	M	M	L	M	M	M		M	M		M
24	Strategic Management	U22CP6 11	H	H	M	H		M			H	H	H		H
25	Contemporary Business Legislation	U22CP6 12	M	M	M	L	L	M		M	M	H	M		H
26	Financial Management	U22CP6 13	H	H	H	M		H	M	M		H	H	H	L
27	Economics for Finance	U18CP6: 3	H	M	M	M	L	M		H		M		M	M
28	Retail Management	U22CP6: A	H	H	M	M	L	M		M		M		M	M

SEMESTER –I	CORE:I-PRINCIPLES OF	CODE: U21CP101
CREDITS: 5	ACCOUNTANCY –I	TOTAL HOURS: 90

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the basics of accounting concepts and conventions.	K2	I
2	Assess the rules for posting transactions from journal to ledger and recall the procedure for preparation of Final Accounts.	K5	I
3	Analyse the different methods of depreciation of assets and bills of exchange	K4	III
4	Prepare Consignment and Joint Venture account by posting transactions.	K6	III
5	Relate the concept of Account Current and calculate the Average Due Dates in various situations.	K4	IV
6	Construct the Receipts and Payments, and Income and Expenditure Accounts.	K6	V

Unit –I Accounting Basics

(20 hours)

- 1.1 Accounting Principles, Concepts and Conventions
- 1.2 Capital and Revenue transactions –Capital and revenue expenditures, Capital & revenue receipts
- 1.3 Accounting Standards- Concepts & objectives
- 1.4 Double entry system, Books of Prime entry, Subsidiary Books Cash Book
- 1.5 Bank Reconciliation Statement
- 1.6 Journal, Ledger, Trial Balance.
- 1.7 Rectification of Errors
- 1.8 Final accounts of profit making concerns
 - 1.8.1 Accounting treatment for special transactions
 - 1.8.2 Preparation of Trading Account Profit & Loss Account & Balance Sheet

Unit – II Depreciation and Bills of Exchange

(20 hours)

- 2.1 Depreciation Methods of recording depreciation (When provision for depreciation is maintained and not maintained)
 - 2.1.1 Methods of providing depreciation
 - 2.1.2 Change in depreciation method.
- 2.2 Bills of Exchange
 - 2.2.1 Methods of handling

- 2.2.2 Bills of Exchange
- 2.2.3 Commercial Bill
- 2.2.4 Accommodation Bill
- 2.2.5 Insolvency.

Unit – III Consignment and Joint Venture (20 hours)

- 3.1 Consignment
 - 3.1.1 Cost Price
 - 3.1.2 Invoice Price
 - 3.1.3 Commission
 - 3.1.4 Valuation of Stock
 - 3.1.5 Normal and Abnormal loss
- 3.2 Joint Venture
 - 3.2.1 Separate set of books
 - 3.2.2 Books of one Co- Venturer and all the Co – Venturers

Unit – IV Average Due Date and Account Current (15 hours)

- 4.1 Average due date
 - 4.1.1 Introduction
 - 4.1.2 Calculation of Average due date in various situation
- 4.2 Account Current
 - 4.2.1 Introduction
 - 4.2.2 Methods of preparing Account current
- 4.3 Insurance claim

Unit – V Accounts of Non-Profit Organisations (15 hours)

- 5.1 Preparation of Receipts and Payments Account from Income and Expenditure Accounts.
 - 5.1.1 Preparation of Opening and Closing Balance sheet from income and Expenditure, Receipts and Payments Account.

TOPICS FOR SELF STUDY

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

TEXT BOOKS

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

REFERENCES

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

WEB LINKS

1. <https://www.icai.org/> - Official website of ICAI

2. <https://icmai.in/icmai/> - Official website of ICAI

3. https://www.icai.org/post.html?post_id=12430 – Financial accounting (CA - Study material)

4. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5Revised.pdf - Financial accounting (CMA – Study Material)

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I ACCOUNTING BASICS			
1.1	Accounting Principles, Concepts and Conventions	<ul style="list-style-type: none">Define accounting equation.Explain the various concepts and conventions	K2
1.2	Capital and Revenue transactions	<ul style="list-style-type: none">List the capital and revenue expenditures and receipts.	K1
1.3	Accounting Standards- Concepts & objectives	<ul style="list-style-type: none">Explain the Accounting standardsList the objectives of accounting.	K2
1.4	Double entry systems, Books of prime entry, subsidiary books, cash book	<ul style="list-style-type: none">Define single entry and prime entry.Illustrate single entry and double entry systems.	K2
1.5	Bank Reconciliation statement	<ul style="list-style-type: none">Summarise the preparation of Bank reconciliation statement	K2

1.6	Journal, Ledger, Trial balance	<ul style="list-style-type: none"> • Define Journal, Ledger and Trial balance • Illustrate the problems in Trial balance 	K2
1.7	Rectification of Errors	<ul style="list-style-type: none"> • List out the different kinds of errors • Illustrate the problems in rectification of errors 	K2
1.8	Final accounts of profit making concerns 1.8.1 Accounting treatment for special transactions 1.8.2 Preparation of Trading Account Profit & Loss Account & Balance Sheet	<ul style="list-style-type: none"> • Apply the accounting treatment for various special transactions • Discuss the procedure of Final accounts • Predict the Profit or Loss of a concern 	K6
UNIT II DEPRECIATION AND BILLS OF EXCHANGE			
2.1	Depreciation – introduction	<ul style="list-style-type: none"> • Define Depreciation • Compare straight line and diminishing balance method 	K2
2.1.1	Methods of Recoding depreciation. Straight line method Written down value method	<ul style="list-style-type: none"> • Illustrate the problems in Straight line method and diminishing balance method 	K2
2.1.2	Change in depreciation method.	<ul style="list-style-type: none"> • Identify the procedure for change in method of depreciation. 	K3
2.2	Bills of Exchange	<ul style="list-style-type: none"> • Define Bills of Exchange • List the entries passed in the books of Drawer and Drawee on renewal of a bill 	K1
2.2.1	Methods of handling	<ul style="list-style-type: none"> • Summarise the methods of handling the bills of exchange 	K2

2.2.2	Commercial Bill	<ul style="list-style-type: none"> • Explain the commercial bill • 	K2
2.2.3	Accommodation Bill	<ul style="list-style-type: none"> • Explain the accommodation bills 	K2
2.2.4	Insolvency	<ul style="list-style-type: none"> • Analyse the insolvency situation that arises under Bills of Exchange 	K4
UNIT III CONSIGNMENT AND JOINT VENTURE			
3.1	Consignment	<ul style="list-style-type: none"> • Define Consignment • Summarise the entries required in the books of consignor when good are sent at invoice price • Summarise the entries required in the books of consignor when good are sent at invoice price. • Estimate the value of stock. • Estimate the normal and abnormal loss in consignment sales. 	K5
3.1.1	Cost price		
3.1.2	Invoice price		
3.1.3	Commission		
3.1.4	Valuation of stock		
3.1.5	Normal and Abnormal loss		
3.2	Joint Venture	<ul style="list-style-type: none"> • Define Joint Venture. • Classify the methods of recording transactions relating to Joint venture 	K4
3.2.1	Separate set of books		
3.2.2	Books of one co- venture and all the co-ventures		
UNIT IV Average Due Date and Account Current			
4.1	Average due date	<ul style="list-style-type: none"> • Define Average due date. • List the purpose of Average due date. • Measure average due date in various situations 	K4
4.1.1	Introduction		
4.1.2	Calculation of Average due date in various situation		
4.2	Account Current	<ul style="list-style-type: none"> • Define Account current. • Explain the purpose of Account current. 	K5
4.2.1	Introduction		
4.2.2	Methods of preparing Account current		
4.3	Insurance claim	<ul style="list-style-type: none"> • Measure the claim for 	K4

		loss of stock and profit as a result of fire.	
UNIT V ACCOUNTS OF NON PROFIT ORGANIZATIONS			
5.1	Preparation of Receipts and Payments Account from Income and Expenditure Accounts.	<ul style="list-style-type: none"> Define Non-trading organization Prepare Income & Expenditure account 	K6
5.1.1	Preparation of Opening and Closing Balance sheet from income and Expenditure Account.	<ul style="list-style-type: none"> Prepare the Balance sheet of a Non trading concern. 	K6
5.1.2	Receipts and Payments Account.	<ul style="list-style-type: none"> Compare the Receipts & Payments account and Income & Expenditure account 	K2

MAPPING SCHEME FOR POs, 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	L	M	H	M	L
CO2	H	H	H	H	M	H		M		M	H	M	L
CO3	H	H	H	H		H		M		H	H	M	L
CO4	H	H	H	H	M	H	L	M		M	H	M	
CO5	H	H	H	H	M	H	L	M	L	M	H	M	
CO6	H		H	H			L	M		M	H	M	L

COURSE ASSESSMENT METHODS

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

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

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Demonstrate the knowledge of different types of numbers and the ways of solving in their day- to-day work.	K3	I
2	Execute the knowledge of AP, GP, HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory and Probability.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Evaluate the methods of differentiation and integration to make informed decisions in the business scenario.	K5	IV
6	Analyse the business conditions for maximizing profit and minimizing losses.	K4	V

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

- 1.1 The concept of number system
 - 1.1.1 Natural number
 - 1.1.2 Whole number
 - 1.1.3 Real number
 - 1.1.4 Imaginary number
 - 1.1.5 Rational number
 - 1.1.6 Irrational number
 - 1.1.7 Integer
 - 1.1.8 Fractions
 - 1.1.9 Prime number
 - 1.1.10 Complex number
 - 1.1.11 Odd number
 - 1.1.12 Even number
- 1.2 The concept and problem in indices
 - 1.2.1 Meaning
 - 1.2.2 Laws of indices

- 1.2.3 Meaning of a^0 & problems
- 1.2.4 Meaning of a^{-m} & problems
- 1.2.5 Meaning of $a^{p/q}$ & problems
- 1.3 The concept and problem in surds
 - 1.3.1 Meaning
 - 1.3.2 Order of a surd & problems
 - 1.3.3 Square root of a binomial surd $a+vb$ & problems
- 1.4 The concept and problem in logarithm
 - 1.4.1 Meaning
 - 1.4.2 Laws of logarithm
 - 1.4.2.1 Product rule & problems
 - 1.4.2.2 Quotient rule & problems
 - 1.4.2.3 Power rule & problems
 - 1.4.2.4 Rule for change of base & problems
 - 1.4.3 Common Algorithm
- 1.5 The concept and problem in simultaneous and quadratic equations
 - 1.5.1 Simultaneous equations
 - 1.5.1.1 Method of elimination
 - 1.5.2 Quadratic equations

UNIT II - SET THEORY AND SEQUENCE AND SERIES (12 Hours)

- 2.1 Set theory
 - 2.1.1 Meaning
 - 2.1.2 Finite and infinite sets
 - 2.1.3 Description of set
 - 2.1.4 Singleton set
 - 2.1.5 Null set
 - 2.1.6 Sub set
 - 2.1.7 Equality of set
 - 2.1.8 Number of sub-sets of a set
 - 2.1.9 Disjoint set
 - 2.1.10 Universal set
 - 2.1.11 Set operations
 - 2.1.11.1 Union of sets
 - 2.1.11.2 Intersection of sets
 - 2.1.11.3 Difference of sets
 - 2.1.11.4 Complement of sets
 - 2.1.12 Venn diagram
 - 2.1.13 Laws of sets
 - 2.1.13.1 Commutative law
 - 2.1.13.2 Associative law
 - 2.1.13.3 Distributive law
 - 2.1.13.4 De Morgan's law
 - 2.1.14 Numbers of elements in set
- 2.2 The concept and problem in arithmetic, geometric and harmonic progression
- 2.3 Arithmetic progression
 - 2.3.1 Meaning
 - 2.3.1 Formula for n^{th} term & problems

- 2.3.2 Formula for the sum to n terms & problems
- 2.3.4 Properties of an arithmetic progression & problems
- 2.4 Geometric progression
 - 2.4.1 Meaning
 - 2.4.2 Formula for n^{th} term & problems
 - 2.4.3 Formula for the sum to n term & problems
- 2.5 Harmonic progression
 - 2.5.1 Meaning
 - 2.5.2 Formula for n^{th} term & problems

UNIT III - DIFFERENTIAL CALCULUS

(18 Hours)

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

UNIT IV - DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS

(15 Hours)

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

UNIT V - MATRIX ALGEBRA

(10 Hours)

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

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES

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

	Power rule, rule for change of base problems & common Logarithm	different types in logarithm	
1.5	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> Solve the business problems using equations 	K3
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> Compare different alternatives using equations to make judgements 	K2
UNIT II SET THEORY AND SEQUENCE AND SERIES			
2.1	Meaning and types of Sets	<ul style="list-style-type: none"> Define meaning and types of Sets 	K1
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> Solve business problems using sets 	K3
2.2	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Calculate sequence and series of investment process using AP 	K3
2.3	Problems of finding sum to n term	<ul style="list-style-type: none"> Plan their investment using AP 	K3
2.4	Meaning of Geometric Progression	<ul style="list-style-type: none"> Calculate sequence and series of GP 	K3
	Problems of finding sum to n th term	<ul style="list-style-type: none"> Utilize GP to know the investments in case of cumulative returns 	
2.5	Meaning of Harmonic Progression and Problems of finding n th term	<ul style="list-style-type: none"> Calculate the sequence of HP 	K3
UNIT III DIFFERENTIAL CALCULUS			
3.1	Limits of a function & its properties	<ul style="list-style-type: none"> Illustrate the function and properties of limits 	K2
3.2	Continuity and Properties of continuous function	<ul style="list-style-type: none"> Recall the properties of continuous function 	K1
3.3	Differentiation 3.3.1-3.3.3 Derivative of x^n , e^x & constant	<ul style="list-style-type: none"> Utilize the derivative functions and its rules to find the rate of change in 	K3
	3.3.4 Derivative of sum		

	of Two functions	business problems	
	3.3.5 Product Rule		
	3.3.6 Quotient Rule		
	3.3.7 Function of a function Rule		
	3.3.12 Application of derivative Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand 	K3
UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS			
4.1	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> Calculate maxima and minima in a function 	K3
4.2	Integral Calculus 4.2.1 Meaning 4.2.1 General rules of Integration 4.2.3 Methods of partial fractions 4.2.4 Integration by substitution 4.2.5 Integration by parts 4.2.6 Definite Integral	<ul style="list-style-type: none"> Evaluate the constructs of integration Examine the function using integrations 	K5
UNIT V MATRIX ALGEBRA			
5.1 & 5.2	Meaning and Types of Matrix	<ul style="list-style-type: none"> Define matrix and explain different type of matrices 	K1
5.3 to 5.6	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication of Matrices	<ul style="list-style-type: none"> Apply the knowledge of matrices to do matrix operations 	K3
5.7 – 5.9	Determinants, Singular and Non-singular Matrices	<ul style="list-style-type: none"> Solve the determinants and singular and non- singular matrices 	K3
5.10-5.12	Adjoint of square matrix, Reciprocal, Inverse & orthogonal	<ul style="list-style-type: none"> Solve the business problems using matrix operations 	K3

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

MAPPING SCHEME FOR POs, PSOs and COs

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

COURSE ASSESSMENT METHODS

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

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

COURSE OUTCOMES

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

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

UNIT I - INTRODUCTION TO LAW OF CONTRACT

(10 Hours)

1.1 Introduction

1.1.1 Nature and classification of Contracts

1.1.2 Essential elements of a valid contract

1.2 Void, Voidable and Valid agreement

1.3 Offer and Acceptance

1.3.1 Legal rules as to offer

1.3.2 Tenders

1.3.3 Cross offers

1.3.4 Legal rules as to acceptance.

UNIT II - CONSIDERATION AND LEGALITY OF OBJECT

(20 Hours)

2.1 Consideration

2.1.1 Definition

2.1.2 Legal rules as to consideration

2.1.3 Stranger to contract

2.1.4 Contract without consideration is void-exceptions

2.2 Capacity of Parties

2.2.1 Law relating to competence of parties to a contract

2.2.2 Minors

2.2.3 Persons of unsound mind

2.2.4 Other persons

2.3 Free Consent

2.3.1 Meaning of “consent” and “free consent”

2.3.2 Coercion

2.3.3 Difference between coercion and undue influence

2.3.4 Define misrepresentation and fraud

2.3.5 Effects on the validity of an agreement

2.4 Legality of Object

2.4.1 Unlawful and illegal agreements

2.4.2 Effects of illegality

2.4.3 Doctrine of public policy

2.5 Void contracts

2.6 Contingent Contract

- 2.6.1 Essential characteristics of a contingent contract
- 2.6.2 Rules regarding contingent contract
- 2.6.3 Difference between a wagering agreement and a contingent contract

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

3.1 Performance of contracts

- 3.1.1 Requisites of a valid tender
- 3.1.2 Reciprocal promises

3.2 Discharge of contracts – Modes of Discharge

3.3 Remedies for Breach of contract

3.4 Quasi contracts

- 3.4.1 Kinds of quasi-contracts.

UNIT IV - SPECIAL CONTRACTS (20 Hours)

4.0 Special contracts

4.1 Indemnity and Guarantee

- 4.1.1 Essential features of a contract of guarantee
- 4.1.2 Distinction between a contract of indemnity and a contract of guarantee
- 4.1.3 Kinds of guarantee
- 4.1.4 Rights of surety
- 4.1.5 Discharge of surety

4.2 Bailment and pledge

- 4.2.1 Requisites of bailment, Classification of bailment
- 4.2.2 Duties and rights of bailor and bailee
- 4.2.3 Distinction between particular lien and general lien
- 4.2.4 Finder of goods
- 4.2.5 Termination of bailment
- 4.2.6 Rights and duties of pawnor and pawnee

4.3 Agency

- 4.3.1 Essentials of relationship of agency
- 4.3.2 Creation of agency
- 4.3.3 Classification of agents
- 4.3.4 Termination of agency.

UNIT V - SALE OF GOODS ACT 1930 (15 Hours)

5.1 Sale of Goods Act 1930

5.2 Formation of contract of sale

- 5.2.1 Essentials of a contract of sale
- 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement
- 5.2.3 Classification of goods
- 5.2.4 Effect of destruction of goods
- 5.2.5 Document of title to goods

5.3 Conditions and Warranties

- 5.3.1 Distinction between a condition and warranty – Implied Conditions and Warranties
- 5.3.2 Caveat Emptor

5.4 Transfer of property in and title of goods

- 5.4.1 Passing of property
- 5.4.2 Sale by non-owners
- 5.5 Rights of unpaid seller
 - 5.5.1 Remedies for breach of contract of sale
 - 5.5.2 Auction sales.

TOPICS FOR SELF STUDY

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

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INDIAN CONTRACTS ACT 1872			

1.1	Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract	<ul style="list-style-type: none">• Recall the definition of a Contract• Explain the classifications of Contract	K1
1.2	Void , Voidable and Valid agreement	<ul style="list-style-type: none">• Distinguish a void contract from a voidable contract	K2
1.3	Offer and Acceptance 1.3.1 Legal rules as to offer 1.3.2 Tenders 1.3.3 Cross offers 1.3.4 Legal rules as to acceptance	<ul style="list-style-type: none">• Define Offer and Acceptance• Identify the circumstances under which an offer will lapse	K2
UNIT II CONSIDERATION AND LEGALITY OF OBJECT			
2.1	Consideration 2.1.1 Definition 2.1.2 Legal rules as to consideration 2.1.3 Stranger to contract 2.1.4 Contract without consideration is void – exceptions	<ul style="list-style-type: none">• Define consideration• Discuss the rules regarding consideration• Acquire problem solving techniques	K3
2.2	Capacity of Parties 2.2.1 Law relating to competence of parties to a contract 2.2.2 Minors 2.2.3 Persons of unsound mind 2.2.4 Other persons	<ul style="list-style-type: none">• Identify the rules regarding provisions of necessities to a minor• Apply case laws in the area of business	K3
2.3	Free consent 2.3.1 Meaning of consent and free consent 2.3.2 Coercion 2.3.3 Differences between coercion and undue influence 2.3.4 Define misrepresentation and fraud 2.3.5 Effects on the validity of an agreement	<ul style="list-style-type: none">• Define free consent.• Compare misrepresentation and fraud	K2

2.4	<p>Legality of Object</p> <p>2.4.1 Unlawful and illegal agreement</p> <p>2.4.2 Effects of illegality</p> <p>2.4.3 Doctrine of public policy</p>	<ul style="list-style-type: none"> Identify the exceptions to the rule that an agreement in restraint of trade is void 	K2
2.5	Void Contracts	<ul style="list-style-type: none"> Explain a void contract 	K2
2.6	<p>Contingent Contracts</p> <p>2.6.1 Essential characteristics of a contingent contract</p> <p>2.6.2 Rules regarding contingent contract</p> <p>2.6.3 Differences between a Wagering agreement and a contingent contract</p>	<ul style="list-style-type: none"> Summarize the effects of wagering agreement Compare a wagering agreement and a contingent contract 	K2
UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS			
3.1	<p>Performance of contracts</p> <p>3.1.1 Requisites of a valid tender</p> <p>3.1.2 Reciprocal promises</p>	<ul style="list-style-type: none"> Interpret and apply case laws in the area of business. Identify the fundamental legal principles behind contractual agreement 	K2
3.2	Discharge of contracts - Modes of Discharge	<ul style="list-style-type: none"> Summarize the various modes of discharge of contract 	K2
3.3	Remedies for Breach of contract	<ul style="list-style-type: none"> Define Breach of contract Classify the remedies that are available to the affected party in case of breach of contract 	K2
3.4	<p>Quasi contracts</p> <p>3.4.1 Kinds of Quasi contracts</p>	<ul style="list-style-type: none"> Define quasi contract Discuss the kinds of quasi contract 	K2
UNIT IV SPECIAL CONTRACTS			
4.1	<p>Special contracts – Introduction</p> <p>Indemnity and Guarantee</p> <p>4.1.1 Essential features of a contract of guarantee</p> <p>4.1.2 Distinction between a contract of indemnity and a contract of guarantee</p> <p>4.1.3 Kinds of guarantee</p>	<ul style="list-style-type: none"> Illustrate the contract of Indemnity and Guarantee Distinguish between Indemnity and Guarantee 	K4

	4.1.4 Rights of surety 4.1.5 Discharge of surety	<ul style="list-style-type: none"> Examine the rights of a surety against the principal debtor and Creditor Explain the discharge of surety. 	K4
4.2	Bailment and pledge 4.2.1 Requisites of bailment, Classification of bailment 4.2.2 Duties and rights of bailor and bailee 4.2.3 Distinction between particular lien and general lien 4.2.4 Finder of goods 4.2.5 Termination of bailment 4.2.6 Rights and duties of pawnor and pawnee	<ul style="list-style-type: none"> Discuss the concept of Bailment and Pledge State the differences between Bailment and Pledge Distinguish between general lien and particular lien Discuss the rights and duties of a pawnor and pawnee 	K4
4.3	Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency	<ul style="list-style-type: none"> Recall the term agency by ratification Explain the various modes of creation of an agency Classify the different types of agents 	K2
UNIT V SALE OF GOODS ACT 1930			
5.1	Sale of Goods Act- 1930 Introduction	<ul style="list-style-type: none"> Define contract of sale Explain the essential elements of a contract of sale 	K2
5.2	Formation of contract of sale 5.2.1 Essentials of a contract of sale 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement 5.2.3 Classification of goods 5.2.4 Effects of destruction of goods 5.2.5 Document of title to goods	<ul style="list-style-type: none"> Distinguish sale from agreement to sell Classify the Goods under the Sale of Goods Act 	K4

5.3	Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor	<ul style="list-style-type: none"> State the exceptions to the rule caveat emptor. Identify the implied conditions and warranties in a contract of sale 	K2
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	<ul style="list-style-type: none"> Apply the provisions of the sale of Goods Act with respect of delivery of Goods Explain the duties of buyer 	K3
5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	<ul style="list-style-type: none"> Describe the rights of unpaid seller and remedies for breach of sale contract 	K2

MAPPING SCHEME FOR THE POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER –II	CORE :II - PRINCIPLES OF ACCOUNTANCY-II	CODE: U21CP202
CREDITS: 5		TOTAL HOURS: 90

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Apply different methods of branch accounts to find the profit or loss of the head office and branches using various methods of Branch accounting.	K3	I

2	Prepare Departmental Trading and Profit & Loss account.	K6	II
3	Construct the analytical table for various situations in Royalty accounts.	K6	III
4	Prepare journal entries and ledger accounts for admission, retirement and death of partners.	K6	IV
5	Evaluate the accounting treatment of issue, re-issue and forfeiture of shares.	K5	V
6	Analyse the accounting entries for the treatment on the issue , Discount/ Loss on issue of Debentures	K4	V

Unit – I Branch Accounting (18 Hours)

- 1.1 Types of Branch Accounts
- 1.2 Dependent Branch
 - 1.2.1 Debtors method
 - 1.2.2 Stock & Debtors method.
 - 1.2.3 Final Accounts method.
 - 1.2.4 Wholesale Branch method.
- 1.3 Independent Branch
 - 1.3.1 Separate final Accounts methods

Unit – II Departmental Accounting (18 Hours)

- 2.1 Treatment & apportionment of Joint expenses
- 2.2 Treatment of interdepartmental transfers
- 2.3 Preparation of Department Trading and Profit & Loss Account.
- 2.4 General P&L A/C

Unit – III Royalty Accounts (16 Hours)

- 3.1 Meaning of Royalty, Minimum Rent, Short workings.
- 3.2 Recoupment of short working.
- 3.3 Lapse of short working.
- 3.4 Journal Entries & Ledger Accounts in the Books of Landlord & lessee.

Unit – IV Partnership Accounts (18 Hours)

- 4.1 Introduction to Partnership Accounts
- 4.2 Change in profit sharing ratio
- 4.3 Treatment of Goodwill and Reserves.
- 4.4 Admission of Partners
- 4.5 Retirement of Partners
- 4.6 Death of Partners

Unit – V Accounts of Joint stock Companies (20 Hours)

- 5.1 Introduction about shares
 - 5.1.1 Meaning, Types of share
 - 5.1.2 Issue of Share
 - 5.1.3 Re issue of Share
 - 5.1.4 Forfeiture of Share

5.2 Introduction about Debentures

5.2.1 Meaning, Types of Debentures

5.2.2 Issue of Debentures

5.2.3 Treatment on Discount/ Loss on issue of Debentures

TOPICS FOR SELF STUDY

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

Theory 20%, Problems 80%

TEXT BOOKS

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I			
BRANCH ACCOUNTING			
1.1	Types of Branch accounts	• List the various types of	K1

		<p>branch accounting.</p> <ul style="list-style-type: none"> • Discuss the objectives of each types of Branch. 	
1.2	Dependent Branch	<ul style="list-style-type: none"> • Define Dependent Branch • List the various methods under dependent branch 	K1
1.2.1	Debtors method	<ul style="list-style-type: none"> • Explain the debtor system of maintain a branch account. • Identify the accounting adjustments required in debtors system 	K2
1.2.2	Stock and Debtors method	<ul style="list-style-type: none"> • Analyze the Stock and Debtors system • Calculate the closing debtors of Stock and Debtors system 	K4
1.2.3	Final accounts method	<ul style="list-style-type: none"> • Discuss the methods of Final Accounts • Illustrate final accounts of a head office and its Branch 	K2
1.2.4	Wholesale Branch method	<ul style="list-style-type: none"> • Summarize the concept of wholesale Branch method • Explain the special accounting features of wholesale branch method 	K2
1.3	Independent Branch	<ul style="list-style-type: none"> • Define of Independent branch • Explain the features of Independent branch. 	K1
1.3.1	Separate Final Accounts Method	<ul style="list-style-type: none"> • Construct the combined final accounts of a head office and its Branch under independent branch 	K3
UNIT II DEPARTMENTAL ACCOUNTING			
2.1	Treatment & apportionment of Joint expenses	<ul style="list-style-type: none"> • Discuss the need for apportionment of expenses between different departments. • Identify the bases on which common expenses are apportioned among departments 	K2

2.2	Treatment of interdepartmental transfers	<ul style="list-style-type: none"> Recognize the term inter departmental transfers. Explain the procedures for preparation of inter departmental transfers. 	K1
2.3	Preparation of Department Trading and Profit & Loss Account.	<ul style="list-style-type: none"> Construct departmental trading and profit and loss account. 	K6
2.4	General P&L Account	<ul style="list-style-type: none"> Prepare General Profit and loss account for all the departments. 	K6
UNIT III ROYALTY ACCOUNTS			
3.1	Meaning of Royalty, Minimum Rent, Short workings.	<ul style="list-style-type: none"> Calculate the Minimum Rent, Short workings. 	K4
3.2	Recoupment of short working	<ul style="list-style-type: none"> Calculate the Recoupment of short working 	K4
3.3	Lapse of short working.	<ul style="list-style-type: none"> Calculate the Lapse of short working. 	K4
3.4	Journal Entries & Ledger Accounts in the Books of Landlord & lessee.	<ul style="list-style-type: none"> Prepare Journal Entries & Ledger Accounts in the Books of Landlord & lessee. 	K4
UNIT IV PARTNERSHIP ACCOUNTS			
4.1	Introduction to Partnership Accounts	<ul style="list-style-type: none"> Define Partnership. 	K2
4.2	Change in profit sharing ratio	<ul style="list-style-type: none"> Calculate the change in profit sharing ratio 	K4
4.3	Treatment of Goodwill and Reserves	<ul style="list-style-type: none"> Analyse the Treatment of Goodwill and Reserves 	K4
4.4	Admission of Partners	<ul style="list-style-type: none"> Analyse the Treatment of Admission of Partners 	K1
4.5	Retirement of Partners	<ul style="list-style-type: none"> Analyse the Treatment of Retirement of Partners 	K4
4.6	Death of Partners	<ul style="list-style-type: none"> Analyse the Treatment of Retirement of Partners 	K2
UNIT V ACCOUNTS OF JOINT STOCK COMPANIES			
5.1	5.1.1 Meaning, Types of share 5.1.2 Issue of Share 5.1.2 Re-Issue of Share 5.1.3 Forfeiture of Share	<ul style="list-style-type: none"> Define share. Explain the terms - Minimum Rent and Short workings. 	K2
5.2	5.2.1 Meaning, Types of	<ul style="list-style-type: none"> Explain the concept of 	K2

	Debentures 5.2.2 Issue of Debentures 5.2.3 Treatment on Discount/ Loss on issue of Debentures	Recoupment of short working.	
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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				L	M	M	M	H
CO2	H	H	H		M	H		L		M	M	M	H
CO3	H	H	H	H		H		L		H	M	M	H
CO4	H	H			M	H	L	L		M	H	M	H
CO5	H	H	H		M	H	L		L	M	H	M	H
CO6	H		H	H			L	L		M	M	M	H

COURSE ASSESSMENT METHODS

Direct		
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Review, Group Presentation 3. End Semester Examination		
Indirect		
1. Course-end survey (FEEDBACK)		
SEMESTER –II	ALLIED: III - BUSINESS STATISTICS	CODE: U18CP2Y3
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Demonstrate the key terminologies, concepts, tools and techniques used in business statistical analysis.	K3	I
2	Calculate the various descriptive measures of central tendency.	K4	II
3	Relate the measures of dispersion to interpret the disparity of data .	K4	III
4	Analyse the relationship between two variables	K4	IV

	using the techniques of correlation and regression.		
5	Evaluate the changes in a variable using Index numbers.	K5	V
6	Diagnose the variations in a data set using Time series.	K4	V

UNIT I -INTRODUCTION TO THE STUDY OF STATISTICS (10 Hours)

- 1.1. Statistics
 - 1.1.1. Meaning
 - 1.1.2. Definition
 - 1.1.3. Functions
 - 1.1.4. Scope
 - 1.1.5. Merits and Demerits
- 1.2. Sampling
 - 1.2.1. Meaning
 - 1.2.2. Definition
 - 1.2.3. Methods of sampling
- 1.3. Collection of data
- 1.4. Tabulation of data
- 1.5. Representation of data
 - 1.5.1. Diagrammatic Representation
 - 1.5.2. Graphic representation

UNIT II - MEASURES OF CENTRAL TENDENCY (15 Hours)

- 2.1. Mathematical averages
 - 2.1.1. Arithmetic Mean
 - 2.1.1.1. Direct method
 - 2.1.1.2. Short-cut method
 - 2.1.1.3. Step Deviation method
 - 2.1.2. Geometric Mean
 - 2.1.3. Harmonic Mean
 - 2.1.4. Corrected Mean
 - 2.1.5. Combined Mean
- 2.2. Positional averages
 - 2.2.1. Median
 - 2.2.2. Quartiles
 - 2.2.3. Deciles
 - 2.2.4. Percentiles
- 2.3. Mode

UNIT III - MEASURES OF DISPERSION (17 Hours)

- 3.1. Range
- 3.2. Quartile Deviation
- 3.3. Mean Deviation
- 3.4. Standard Deviation
 - 3.4.1. Actual Mean method
 - 3.4.2. Assumed Mean Method
 - 3.4.3. Combined Standard Deviation
 - 3.4.4. Corrected Standard Deviation
- 3.5. Coefficient of variation

3.6. Comparison of Measures of dispersion

3.7. Lorenz Curve

UNIT IV - CORRELATION AND REGRESSION

(13 Hours)

4.1. Correlation

4.1.1. Definition

4.1.2. Karl Pearson's Correlation

4.1.3. Spearman's Rank Correlation

4.1.4. Concurrent Deviation

4.2. Regression

4.2.1. Definition

4.2.2. Regression Equation

4.2.3. Linear Regression

4.2.4. Difference between Regression and Correlation

UNIT V - ANALYSIS OF TIME SERIES AND INDEX NUMBERS

(20 Hours)

5.1. Elements of Time Series

5.1.1. Secular Trend

5.1.1.1. Graphic Method

5.1.1.2. Method of Semi-Averages

5.1.1.3. Method of Moving Averages

5.1.1.4. Method of Least Squares

5.1.2. Seasonal Fluctuations

5.1.2.1. Method of Simple Averages

5.1.2.2. Method of Moving Averages

5.1.2.3. Ratio to trend Method

5.1.2.4. Method of link Relatives

5.1.3. Cyclical Fluctuation

5.1.4. Random Fluctuation

5.2. Index Numbers

5.2.1. Definition

5.2.2. Simple Index number

5.2.3. Weighted Index Number

5.2.3.1. Laspeyre's formula

5.2.3.2. Paache's formula

5.2.3.3. Fisher's formula

5.2.3.4. Marshal Edge-worth

5.2.3.5. Bowley's formula

5.2.3.6. Kelly's formula

5.2.4. Mathematical tests of consistency

5.2.4.1. Time reversal test

5.2.4.2. Factor reversal test

5.2.5. Fixed Index Number

5.2.6. Chain Index Number

5.2.7. Cost of Living Index

TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Statistical Modelling	https://www.northeastern.edu/graduate/blog/statistical-modeling-for-data-analysis/

2	Hypothesis testing using Statistics	https://www.investopedia.com/terms/h/hypothesis-testing.asp
3	Application of statistical techniques in research interpretation and conclusions	https://www.kolabtree.com/blog/6-essential-applications-of-statistical-analysis/
4	Application of time series analysis	https://medium.com/@statswork/application-of-time-series-analysis-in-financial-economics-c1a7e1b69d04

TEXT BOOKS

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

REFERENCES

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

2. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.

3. Study materials of The Institute of Chartered Accountants of India on Business Statistics.

WEB LINKS

1. [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)

2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>

Theory: 40% Problem: 60%

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO THE STUDY OF STATISTICS			
1.1	Meaning, definition, functions, merits and demerits of statistics	<ul style="list-style-type: none"> Define Statistics Explain the functions of statistics Describe the merits and demerits of Statistics 	K2
1.2	Sampling- Meaning, definition and methods of sampling	<ul style="list-style-type: none"> Recall the Meaning of the term Sampling Define the term Sampling List the various methods of sampling 	K3

		<ul style="list-style-type: none"> Apply the methods of sampling. 	
1.3	Collection of data	<ul style="list-style-type: none"> Recognize the meaning of Collection of data Explain the tools for collection of data. 	K2
1.4	Tabulation of data	<ul style="list-style-type: none"> Recall the role of tabulation of data Explain the role of tabulation of data. 	K2
1.5	Representation of data- Diagrammatic and Graphic	<ul style="list-style-type: none"> List the types of diagrams Explain the diagrammatic and graphic representation of data. 	K2
UNIT II MEASURES OF CENTRAL TENDENCY			
2.1	Mathematical Averages 2.1.1. Arithmetic Mean 2.1.1.1. Direct method 2.1.1.2. Short-cut method 2.1.1.3. Step Deviation 2.1.2. Geometric Mean 2.1.3. Harmonic Mean 2.1.4. Corrected Mean 2.1.5. Combined Mean	<ul style="list-style-type: none"> Recall the definition of Average. List the various measures of Central Tendency. Explain the various measures of Central Tendency. Apply the Formulae for calculating Arithmetic Mean, Geometric Mean, Harmonic Mean, Corrected Mean and Combined Mean. 	K3
2.2	Positional averages 2.2.1. Median 2.2.2. Quartiles 2.2.3. Deciles 2.2.4. Percentiles	<ul style="list-style-type: none"> Define the terms Median, Quartiles, Deciles and Percentiles. Apply the Formulae for calculating Median, Quartiles, Deciles and Percentiles. 	K3
2.3	Mode	<ul style="list-style-type: none"> Recall the meaning of Mode. Calculate Mode of different series of data. 	K4
UNIT III MEASURES OF DISPERSION			
3.1	Range	<ul style="list-style-type: none"> Recall the meaning of Range. Explain the uses of Range. Solve problems to 	K3

		calculate Range of different series of data.	
3.2	Quartile Deviation	<ul style="list-style-type: none"> Define Quartile Deviation and coefficient of Q.D. Solve problems by applying formulae to find Quartile Deviation and coefficient of Q.D. 	K3
3.3	Mean Deviation	<ul style="list-style-type: none"> Define Mean Deviation and coefficient of M.D. Solve problems to find Mean Deviation and coefficient of M.D. for series of observations. 	K3
3.4	Standard Deviation 3.4.1 Actual Mean method 3.4.2. Assumed Mean Method 3.4.3. Combined Standard Deviation 3.4.4. Corrected Standard Deviation	<ul style="list-style-type: none"> Recall the definition of standard deviation. List out the methods of standard deviation. Calculate Standard Deviation based on the various methods. 	K4
3.5	Co-efficient of Variation	<ul style="list-style-type: none"> Calculate Co-efficient of Variation. 	K4
3.6	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> Analyse the suitable measure of dispersion 	K4
3.7	Lorenz Curve	<ul style="list-style-type: none"> Define Lorenz Curve. Explain the steps for drawing Lorenz curve 	K2
UNIT IV CORRELATION AND REGRESSION			
4.1	Correlation 4.1.1 Definition 4.1.2. Karl Pearson's Correlation 4.1.3. Spearman Rank Correlation 4.1.4. Concurrent Deviation	<ul style="list-style-type: none"> Define Correlation. Calculate Karl Pearson's co-efficient of Correlation. Calculate Spearman's Rank Correlation. Calculate Co-efficient of Correlation using Concurrent Deviation method. 	K4
4.2	Regression 4.2.1 Definition 4.2.2. Regression Equation 4.2.3. Linear Regression 4.2.4. Difference between Regression and Correlation	<ul style="list-style-type: none"> Define Regression. Explain the difference between Regression and Correlation. Construct Regression Equations. 	K4

UNIT V ANALYSIS OF TIME SERIES AND INDEX NUMBERS			
5.1	Elements of Time Series 5.1.1. Secular Trend 5.1.1.1. Graphic Method 5.1.1.2. Method of Semi- Averages 5.1.1.3. Method of Moving Averages 5.1.1.4. Method of Least Squares 5.1.2. Seasonal Fluctuations 5.1.2.1. Method of Simple Averages 5.1.2.2. Method of Moving Averages 5.1.2.3. Ratio to trend Method 5.1.2.4. Method of link Relatives 5.1.3. Cyclical Fluctuation 5.1.4. Random Fluctuation	<ul style="list-style-type: none"> • Recall the meaning of Time series, Cyclical and Random Fluctuation • List the methods of calculating Secular trend • Outline the methods of calculating Seasonal Fluctuations. • Calculate Trend and Seasonal Fluctuations based on various methods. 	K4
5.2	Index Numbers 5.2.1 Definition 5.2.2. Simple Index number 5.2.3. Weighted Index Number 5.2.3.1 Laspeyre's formula 5.2.3.2 Paache's formula 5.2.3.3 Fisher's formula 5.2.3.4 Marshal Edge-worth 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	<ul style="list-style-type: none"> • Define Index Numbers. • Calculate Simple Index number and Weighted Index number using various formulae • Evaluate the consistency using Time and Factor Reversal Tests • Calculate Fixed and Chain Index numbers. • Solve problems to find out Cost of Living Index. 	K5

	5.2.7. Cost of Living Index		
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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	-	H	M
CO2	H	M	-	H	-	-	M	M	-	M	-	-	L
CO3	-	H	H	H	-	-	-	M	-	-	-	L	M
CO4	M	H	H	-	L	-	M	-	H	M	H	-	-
CO5	-	M	-	H	-	H	H	H		L	-	H	L
CO6	H	-	M	H	M	H	-	H	M	H	H	M	H

COURSE ASSESSMENT METHODS

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

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

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the concepts of economic system, central problems and resource allocation.	K2	I
2	Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets.	K3	II
3	Analyze and calculate Price Elasticity of Demand and other elasticity.	K4	III

4	Summarize an understanding of Indifference curve analysis.	K2	IV
5	Analyze the cost concepts and the cost of production in the short and long period.	K5	IV
6	Evaluate the effects of government policy measures on the exchange rate and trade.	K5	V

UNIT I- INTRODUCTION TO BUSINESS ECONOMICS

(12 Hours)

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

UNIT II - DEMAND AND SUPPLY ANALYSIS

(20 Hours)

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

UNIT III - INDIFFERENCE CURVE ANALYSIS

(18 Hours)

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

UNIT IV - COST ANALYSIS

(20 Hours)

- 4.1 Cost analysis
- 4.2 Cost concepts and classification
- 4.3 Cost of production in the short and long period
- 4.4 Market in economic analysis
- 4.5 Classifications of markets and price determination
 - 4.5.1 Perfect Competition
 - 4.5.2 Imperfect Competition
 - 4.5.3 Monopoly

- 4.5.4 Duopoly
- 4.5.5 Oligopoly
- 4.5.6 Monopolistic Competition
- 4.5.7 Monopsony

UNIT V - NATIONAL INCOME AND TRADE CYCLE

(20 Hours)

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

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

2. [https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20\(GNP\)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.](https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20(GNP)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.)

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

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

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

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO BUSINESS ECONOMICS			
1.1	Definition of Business Economics	<ul style="list-style-type: none"> Define the term Business Economics 	K1
1.2	The Economic system	<ul style="list-style-type: none"> Recall the economic system 	K2
1.3	Central Problems of an Economy	<ul style="list-style-type: none"> Understand the central problems of an economy 	K2
1.4	Central Problems and Price Mechanism	<ul style="list-style-type: none"> Explain the central problems and price mechanism. 	K2
1.5	Resource allocation in Capitalist, Socialist and Mixed economy	<ul style="list-style-type: none"> Describe resource allocation in Capitalist, Socialist and Mixed economy 	K2
1.6	Black and Grey Economy	<ul style="list-style-type: none"> Explain the basic concepts of Black and Grey economy? 	K2
UNIT II DEMAND AND SUPPLY ANALYSIS			
2.1	Define demand and Law of demand	<ul style="list-style-type: none"> Define law of demand 	K1
2.2	Demand curve	<ul style="list-style-type: none"> Elucidate the demand curve 	K1
2.3	Elasticity of demand,	<ul style="list-style-type: none"> Restate the measurement of elasticity 	K2
2.4	Measurement of	<ul style="list-style-type: none"> Schedule the types of 	K2

	Elasticity of demand	elasticity of demand	
2.5	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
2.6	Factors governing price elasticity of demand	<ul style="list-style-type: none"> Describe the slope of a demand curve and the elasticity. 	K2
2.7	Law of supply and supply schedule	<ul style="list-style-type: none"> Define the Law of supply Explain the supply schedule 	K2
2.8	Supply curve	<ul style="list-style-type: none"> Describe a supply curve 	K2
2.9	Determinants of supply	<ul style="list-style-type: none"> Discuss the determinants of supply 	K2
2.10	Measurement of Elasticity of Supply	<ul style="list-style-type: none"> Express the measurement of elasticity of supply 	K2
UNIT III INDIFFERENCE CURVE ANALYSIS			
3.1	The Indifference curve analysis of demand	<ul style="list-style-type: none"> Explain the Indifference curve analysis of demand 	K2
3.2	Indifference schedule	<ul style="list-style-type: none"> Understand the indifference schedule 	K2
3.3	The Principle of Diminishing Marginal Rate of Substitution	<ul style="list-style-type: none"> Explain the Principle of Diminishing Marginal Rate of Substitution 	K2
3.4	Properties of Indifference curve	<ul style="list-style-type: none"> Describe the properties of indifference curve 	K2
3.5	Consumer's equilibrium in indifference analysis	<ul style="list-style-type: none"> Indicate the consumer's equilibrium in indifference analysis 	K2
UNIT IV COST ANALYSIS			
4.1	Cost analysis, cost concepts and classifications	<ul style="list-style-type: none"> Define cost analysis and cost concepts. 	K1
4.2	Cost of production in the short period and long period	<ul style="list-style-type: none"> Explain cost of production in the short period and long period 	K2
4.3	Market in economic analysis	<ul style="list-style-type: none"> Describe the role of markets in the economic analysis 	K2
4.4	Classification of markets and price determination	<ul style="list-style-type: none"> Classify the various markets of an economy 	K1
4.4.1	Perfect Competition	<ul style="list-style-type: none"> Describe the functions of perfect competition 	K39
4.4.2	Imperfect Competition	<ul style="list-style-type: none"> Define the role of imperfect competition 	K3
4.4.3	Monopoly	<ul style="list-style-type: none"> State the functions of monopoly market 	K2

4.4.4	Duopoly	<ul style="list-style-type: none"> Discuss the functions of Duopoly 	K3
4.4.5	Oligopoly	<ul style="list-style-type: none"> List out the functions of oligopoly 	K3
4.4.6	Monopolistic Competition	<ul style="list-style-type: none"> Express the functions of monopolistic competition 	K3
4.4.7	Monopsony	<ul style="list-style-type: none"> Explain the functions of Monopsony 	K1
UNIT V NATIONAL INCOME AND TRADE CYCLE			
5.1	Meaning of trade cycle, Phases or stages of trade cycle	<ul style="list-style-type: none"> Explain the phases or stages of trade cycle 	K2
5.2	National income	<ul style="list-style-type: none"> Describe concepts of National income 	K2
5.2.1	GDP	<ul style="list-style-type: none"> State the function of GDP 	K3
5.2.2	GNP	<ul style="list-style-type: none"> List the function of GNP 	K3
5.2.3	Wholesale Price Index	<ul style="list-style-type: none"> Describe the role of Wholesale Price Index 	K3
5.2.4	Inflation	<ul style="list-style-type: none"> Discuss the role of Index and Inflation 	K4
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"> Describe the estimation of national income as Net Aggregate output 	K3
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"> Explain National Income as aggregate value of final products 	K2
5.5	Real and money national income	<ul style="list-style-type: none"> Explain Real and money national income 	K2
5.6	Balance of Trade	<ul style="list-style-type: none"> Describe the concept of Balance of Trade 	K3
5.7	Balance of Payments	<ul style="list-style-type: none"> Explain the concept of Balance of Payment 	K2

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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

COURSE ASSESSMENT METHODS

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

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

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Prepare a cost sheet to estimate the profit or loss of a concern	K5	I
2	Analyse the different methods of pricing the issue of materials.	K4	I
3	Appraise the various techniques of calculating the labour turnover and labour cost.	K4	II

4	Analyse the different methods of apportionment of overheads.	K4	III
5	Prepare a job cost sheet and contract account to find the profit or loss on jobs and contracts.	K6	IV
6	Create the Process accounts Abnormal loss and Abnormal gain in the Process Accounts for certain Industries.	K6	V

UNIT I - INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL (13 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 (12 Hours)

- 2.1 Labour cost
 - 2.1.1 Introduction
 - 2.1.2 Types of Labour
- 2.2 Labour turnover
- 2.3 Methods and measurement of Labour turnover
 - 2.3.1 Separation method
 - 2.3.2 Replacement method

- 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
 - 2.5.1 Time rate system
 - 2.5.2 Piece rate system
 - 2.5.3 Straight piece rate system
 - 2.5.4 Taylors differential piece rate system
 - 2.5.5 Merrick's Multiple or differential piece rate system
 - 2.5.6 Gantt's task and bonus plan
- 2.6 Premium Bonus plans
 - 2.6.1 Halsey premium plan
 - 2.6.2 Halsey-weir scheme
 - 2.6.3 Rowan plan
 - 2.6.4 Barth's variable sharing plan
 - 2.6.5 Emerson's Efficiency plan
 - 2.6.6 Bedeaux's point premium system

UNIT III - OVERHEADS

(15 Hours)

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

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

(20 Hours)

- 4.1 Reconciliation of cost and financial accounts
- 4.2 Job costing
 - 4.2.1 Definition of job costing
 - 4.2.2 Job costing procedures
 - 4.2.3 Forms used in job costing
- 4.3 Batch Costing
 - 4.3.1 Definition of Batch costing
 - 4.3.2 Determination of Economic Batch Quantity
- 4.4 Contract costing
 - 4.4.1 Introduction

- 4.4.2 Characteristic Features of contracts and contract costing
- 4.4.3 Recording of Costs of a Contract
- 4.4.4 Recording of Value and Profit on Contracts
- 4.4.5 Profit or Loss on Contracts
- 4.4.6 Escalation clause
- 4.4.7 Cost plus Contracts.

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

- 5.1 Operating and operation costing
 - 5.1.1 Meaning and definition
 - 5.1.2 Operation and service costing
 - 5.1.3 Transport Costing
 - 5.1.4 Costing Procedures in Transport of Costs
 - 5.1.5 Presentation of Costs
 - 5.1.6 Computation of Cost Unit in Road Transport Business
 - 5.1.7 Importance of Running Kilometers
 - 5.1.8 Types of problems
- 5.2 Process Costing
 - 5.2.1 Meaning of Process Costing
 - 5.2.2 Costing procedures
 - 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain)
 - 5.2.4 Work in progress (excluding equivalent production concepts)

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

1. Dr. R. Ramachandran Dr. R. Srinivasan (2016) Cost Accounting, Sriram Publications, Trichy.
2. M.C. Shukla ,T.S. Grewal and Dr. M.P. Gupta, Cost Accounting Texts and Problems Latest Edition, S. Chand Publications, New Delhi.

3. Jain S.P & Narang K. L., (Reprint 2015). Cost Accounting, Kalyani Publications: New Delhi.
4. Workbook prepared by the Department of Commerce, Bishop Heber College.

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES

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

	and stock control and inventory control 1.3.7 Levels of stock and Economic Ordering Quantity 1.3.8 ABC Analysis		K5
1.4	Pricing of material issues 1.4.1 LIFO (Last In First out) 1.4.2 FIFO (First In First Out) 1.4.3 Simple Average Method 1.4.4 Weighted Average Method	<ul style="list-style-type: none"> Apply the various methods of pricing the issue of materials 	K3
UNIT II COMPUTATION AND CONTROL OF LABOUR COST			
2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	<ul style="list-style-type: none"> Define Labour cost Illustrate the types of labour 	K2
2.2	Labour turnover	<ul style="list-style-type: none"> Define Labour turnover 	K1
2.3	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method 2.3.3 Flux method	<ul style="list-style-type: none"> Apply the various methods of measuring Labour Turnover 	K3
2.4	Idle time and Overtime	<ul style="list-style-type: none"> Define Idle Time and Overtime in Labour costing Examine the Labour Cost when there is Idle Time and Over Time 	K4
2.5	Methods of remuneration 2.5.1 Time rate system 2.5.2 Piece rate system 2.5.3 Straight piece rate system 2.5.4 Taylors differential piece rate system	<ul style="list-style-type: none"> Compare the various methods of remuneration for Labour 	K2

	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	<ul style="list-style-type: none"> Compare the various methods of Premium Bonus Plans for Labour 	K2
UNIT III OVERHEADS			
3.1	Meaning and Definition of Overheads	<ul style="list-style-type: none"> Define Overheads 	K1
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> Explain the importance of the allocation of overheads 	K2
3.3	Allocation of Overheads	<ul style="list-style-type: none"> Explain allocation of overheads 	K2
3.4	Apportionment 3.4.1 Primary distribution 3.4.2 Secondary distribution 3.4.2.1 Repeated Distribution method 3.4.2.2 Simultaneous equation method	<ul style="list-style-type: none"> Identify the importance of apportionment of Overheads and apply the various methods of apportionment of overheads 	K4
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	<ul style="list-style-type: none"> List the different types of Overhead rate 	K1
3.6	Methods of absorption of overhead 3.6.1 Direct material cost method 3.6.2 Direct Labour cost method	<ul style="list-style-type: none"> Classify the methods of Absorption of Overheads Calculate the Machine Hour Rate 	K4

	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.	<ul style="list-style-type: none"> • Illustrate Under and Over Absorption of Overheads 	K2
UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS & METHODS OF COSTING (JOB,BATCH AND CONTRACT)			
4.1	Reconciliation of Cost and Financial accounts	<ul style="list-style-type: none"> • Compare the Profit and Loss of Cost and Financial accounts and reconcile them. 	K2
4.2	Job costing 4.2.1 Definition of Job Costing 4.2.2 Job Costing procedures 4.2.3 Forms used in Job Costing	<ul style="list-style-type: none"> • Define Job costing. • Prepare a Job Cost sheet 	K6
4.3	Batch Costing 4.3.1 Definition of Batch costing 4.3.2 Determination of Economic Batch Quantity	<ul style="list-style-type: none"> • Define Batch costing • Estimate the Economic Batch quantity 	K5
4.4	Contract costing 4.4.1 Introduction 4.4.2 Characteristic Features of contracts and contract costing 4.4.3 Recording of Costs of a Contract 4.4.4 Recording of Value and Profit on Contracts 4.4.5 Profit or Loss on Contracts 4.4.6 Escalation clause	<ul style="list-style-type: none"> • Define Contract costing • List out the characteristic features of Contract costing • Create a normal contract Account and find the Notional Profit or loss on Contract and with Escalation clause • Explain Cost Plus contract 	K6

	4.4.7 Cost plus Contracts.		
UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)			
5.1	Operating and Operation costing 5.1.1 Meaning and definition 5.1.2 Operation and Service costing 5.1.3 Transport Costing 5.1.4 Costing Procedures in Transport of Costs 5.1.5 Presentation of Costs 5.1.6 Computation of Cost Unit in Road Transport Business 5.1.7 Importance of Running Kilometers 5.1.8 Types of problems	<ul style="list-style-type: none"> • Relate operating/Operation/Service costing • Estimate cost per unit in transport costing • Illustrate the costing procedures in transportation and presentation of costs 	K5
5.2	Process Costing 5.2.1 Meaning of Process Costing 5.2.2 Costing procedures 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain) 5.2.4 Work in progress (excluding equivalent production concepts)	<ul style="list-style-type: none"> • Explain the meaning of process costing. • Estimate the cost of incomplete products and complete products. 	K5

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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

COURSE ASSESSMENT METHODS

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

SEMESTER –III	CORE:IV -INCOME TAX LAW AND PRACTICE -I	CODE: U22CP304
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Recognize 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	Discuss the scope of total income and income which do not part of total income	K2	II
4	Calculate the Net Income from salary of an individual.	K4	III
5	Calculate the GAV, NAV and Income from House Property of an individual.	K4	IV
6	Differentiate and compute the Income from Business and Profession	K4	V

UNIT I -BASIC CONCEPTS OF INCOME TAX

(12 Hours)

- 1.1 Meaning of Tax
- 1.2 Power to levy taxes
- 1.3 Levy of Income tax
- 1.4 Important Definitions (Section 2)
- 1.5 Residential Status (Section 6)

Unit II Scope of Total Income and income which do not form part of Total Income

- 2.1 Meaning of “Income received or deemed to be received”
- 2.2 Meaning of income ‘accruing’ and ‘arising’
- 2.3 Income deemed to accrue or arise in India.
- 2.4 Exemption under section 10 vis-a-vis Deduction under Chapter VI-A
- 2.5 Income not included in Total income (Section 10)

Unit III Salaries

- 3.1 Introduction
- 3.2 Basis of Charge under Section 15
 - 3.2.1 Advance salary
 - 3.3.2 Arrears of salary
- 3.3 Salary, Perquisite and Profits in lieu of salary
- 3.4 Deductions from Salary
- 3.5 Relief under Section 89

Unit IV Income from House Property

- 4.1 Chargeability (Section 22)
- 4.2 Conditions for Chargeability
- 4.3 Composite Rent
- 4.4 Income from House Property outside India
- 4.5 Determination of Annual value
- 4.6 Deductions from annual value
- 4.7 Co-ownership and Deemed ownership

Unit V Profit and Gains of Business or Profession

- 5.1 Meaning, Method of Accounting
- 5.2 Income chargeable under this Head (Section 28)
- 5.3 Computation of Profit and Gains from Business or Profession (Section 29)
- 5.4 Deductions (Section 30 – Section 40)
- 5.5 Profits chargeable to tax
- 5.6 Other related provisions

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

Theory: 20% ; Problems: 80%

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I BASIC CONCEPTS OF INCOME TAX			
1.1	Meaning of income tax	<ul style="list-style-type: none">Recall the meaning of tax	K1
1.2	Power to levy taxes	<ul style="list-style-type: none">Explain the power to levy taxes	K2
1.3	Levy of income tax	<ul style="list-style-type: none">Calculate the tax to be levied based on the nature of the transaction	K4
1.4	Important definitions (Section 2)	<ul style="list-style-type: none">Discuss the important Definitions under Section 2	K6
1.5	Residential status	<ul style="list-style-type: none">Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person using basic and additional conditions	K2
UNIT II COMPUTATION OF INCOME FROM SALARY			
2.1	Meaning of “Income received or deemed to be received”	<ul style="list-style-type: none">Explain the Meaning of “Income received or deemed to be received”	K2
2.2	Meaning of income ‘accruing’ and ‘arising’	<ul style="list-style-type: none">Explain the Meaning of income ‘accruing’	K2

		and 'arising'.	
2.3	Income deemed to accrue or arise in India	<ul style="list-style-type: none"> Examine the income deemed to accrue or arise in India 	K4
2.4	Exemption under Section 10 vis-a-vis Deduction under Chapter VI-A	<ul style="list-style-type: none"> Examine the exemptions under Section 10 	K4
2.5	Income not included in Total income (section 10)	<ul style="list-style-type: none"> Identify the Income not included in Total income (section 10) 	K3
UNIT III SALARIES			
3.1	Introduction	<ul style="list-style-type: none"> Explain the provisions pertaining to the Income under the head Salaries 	K2
3.2	Basis of charge under Section 15	<ul style="list-style-type: none"> Discuss the basis of charge under Section 15 	K2
	3.2.1 Advance salary	<ul style="list-style-type: none"> Explain the term Advance salary. 	K2
	3.2.2 Arrears of salary	<ul style="list-style-type: none"> Explain the term Arrears of Salary 	K2
3.3	Salary, Perquisites and Profit in lieu of salary	<ul style="list-style-type: none"> Examine the provisions under Section 17 	K4
3.4	Deductions from salary	<ul style="list-style-type: none"> Calculate the taxable salary after deductions 	K4
3.5	Relief under Section 89	<ul style="list-style-type: none"> Apply Relief under Section 89 	K3
UNIT IV INCOME FROM HOUSE PROPERTY			
4.1	Chargeability (section 22)	<ul style="list-style-type: none"> Explain the concept of chargeability under Section 22 	K2
4.2	Conditions for Chargeability	<ul style="list-style-type: none"> Examine the conditions for chargeability under Income from House Property 	K4
4.3	Composite Rent	<ul style="list-style-type: none"> Explain the meaning and splitting up process in composite rent 	K6
4.4	Income from House Property outside India	<ul style="list-style-type: none"> Calculate the income from House property outside India 	K4
4.5	Determination of Annual value	<ul style="list-style-type: none"> Determine the Annual Value 	K4
4.6	Deductions from annual value	<ul style="list-style-type: none"> Estimate the Annual Value after 	K6

		Deductions.	
4.7	Co-ownership and Deemed ownership	<ul style="list-style-type: none"> Identify co-owners and deemed owners under Section 27 	K3
UNIT V PROFIT AND GAINS OF BUSINESS OR PROFESSION			
5.1	Meaning, Method of Accounting	<ul style="list-style-type: none"> Explain the meaning and methods of accounting of profits and gains of Business or Profession 	K2
5.2	Income chargeable under this Head (Section 28)	<ul style="list-style-type: none"> Identify the Income chargeable under Section 28 	K2
5.3	Computation of Profit and Gains from Business or Profession (Section 29)	<ul style="list-style-type: none"> Calculate the profit or gains from Business or Profession under Section 29 	K4
5.4	Deductions (Section 30 – Section 40)	<ul style="list-style-type: none"> Determine the deductions under Section 30 to 40 allowed for profits and gains from business or profession 	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	-	-	-	L	M	M	M	H
CO2	H	H	H	-	M	H	-	L	-	M	M	M	H
CO3	H	H	H	H	-	H		L	-	H	M	M	H
CO4	H	H	-	-	M	H	L	L	-	M	H	M	H
CO5	H	H	H	-	M	H	L	-	L	M	H	M	H
CO6	H	-	H	H	-	-	L	L	-	M	M	M	H

COURSE ASSESSMENT METHODS

Direct

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

SEMESTER –III	ALLIED: III-COMPANY LAW	CODE: U21CP3Y5
CREDITS: 3		TOTAL HOURS: 60

COURSE OUTCOMES

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

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

Unit I Introduction

(13 Hours)

- 1.1 Introduction
 - 1.1.1 Company definition
 - 1.1.2 Meaning and Characteristics
 - 1.1.3 Advantages and Disadvantages

- 1.2 Types of companies
 - 1.2.1 On the basis of Mode of Incorporation
 - Chartered companies
 - Statutory Companies
 - Registered Companies
 - 1.2.2 On the basis of No.of. Members
 - Public Companies
 - Private Companies
 - 1.2.3 On the basis of liability
 - Company limited by shares
 - Company limited by guarantee
 - Unlimited Company
 - 1.2.4 On the basis of Control
 - Holding and Subsidiary Companies
 - Government and Non-Government Companies
 - Domestic and Foreign Companies
 - 1.2.5 One person companies
 - 1.2.6 Small companies
 - 1.2.7 Dormant companies
- 1.3 Features of public company and private company
- 1.4 Formation and Incorporation of company
- 1.5 Conversion of Public company into private company
- 1.6 Lifting of corporate veil

Unit II Documents –Memorandum, Articles and Prospectus (12 Hours)

- 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
 - 2.2.3 Doctrine of Constructive notice
 - 2.2.4 Doctrine of Indoor management
- 2.3.1 Prospectus
 - 2.3.1 Types of Prospectus
 - Deemed prospectus
 - Shelf prospectus
 - Red herring Prospectus
 - 2.3.2 Contents

Unit III Meetings (12 Hours)

- 3.1 Meetings
 - 3.1.1 Definitions

- 3.1.2 General meetings of shares holders
 - 3.1.2.1 Statutory meeting
 - 3.1.2.2 Annual general meeting
 - 3.1.2.3 Extraordinary general meeting
 - 3.1.2.4 Class meeting
- 3.1.3 Quorum for meeting
- 3.1.4 Proxy
- 3.1.5 Resolution
- 3.1.6 Minutes

Unit IV Company Management

(13 Hours)

- 4.1 Appointment of directors
 - 4.1.1 Appointment of directors by small share holder
 - 4.1.2 Appointment of additional directors
 - 4.1.3 Appointment of alternate directors
 - 4.1.4 Appointment of nominee directors
 - 4.1.5 Women Directors
- 4.2 Powers & Duties of directors
- 4.3 Duties of Chairman and
- 4.4 Appointment and Remuneration of Managerial Personnel
- 4.5 Register of director
- 4.6 Vacation of office of directors
 - 4.6.1 Removal of directors

Unit V Winding Up

(10 Hours)

- 5.1 Winding up
 - 5.1.1 Dissolution of Company
 - 5.1.2 Modes of winding up
 - 5.2.2.1 Winding up by the court
 - 5.2.2.2 Voluntary winding up
 - 5.1.3 General provisions on Winding up

TOPICS FOR SELF STUDY

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

4	Company Audit and auditors	https://resource.cdn.icai.org/55858bos45243cp10.pdf
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TEXT BOOKS

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1	Introduction to Company 1.1.1 Company Definitions 1.1.2 Characteristics	<ul style="list-style-type: none"> • Define Company • Explain the Characteristics of Company. 	K1
1.2	Types of companies 1.2.1 On the basis of Mode of Incorporation 1.2.2 On the basis of number of members 1.2.3 On the basis of liability	<ul style="list-style-type: none"> • Summarize the various types of companies and their features. 	K2

	1.2.4 On the basis of control 1.2.8 One person companies 1.2.9 Small companies 1.2.10 Dormant companies		
1.3	Features of Public company and Private company	<ul style="list-style-type: none"> Review the various features of Public company and Private company 	K2
1.4	Conversion of Public company into Private company	<ul style="list-style-type: none"> Explain the procedure of the conversion of public and private company 	K2
1.5	Formation of a company 1.3.1 Stages in the formation of a company 1.3.2 Promoters and their legal position	<ul style="list-style-type: none"> Recall the stages involved in the formation of a company. List the role of promoters and their legal position 	K1
1.6	Lifting up of corporate veil	<ul style="list-style-type: none"> Express the circumstances under which corporate veil are lifted. 	K2
UNIT II DOCUMENTS – MEMORANDUM AND ARTICLES			
2.1	Memorandum of association 2.1.1 Contents 2.1.2 Alteration of memorandum 2.1.3 Doctrine of ultra vires	<ul style="list-style-type: none"> Explain memorandum of association and Its contents State the provisions relating to alteration of memorandum of association Memorize the concept of the Doctrine of Ultra vires. 	K1
2.2	Articles of association 2.2.1 Contents 2.2.2 Alteration of Articles of association 2.2.3 Doctrine of Constructive notice 2.2.4 Doctrine of Indoor management	<ul style="list-style-type: none"> Explain articles of association and Its contents Describe the provisions relating to alteration of articles of association Summarize the concept of Doctrine of Constructive notice Tell the meaning of Doctrine of Indoor management and Its exceptions 	K2

2.3	Prospectus 2.3.1 Contents 2.3.2 Types of prospectus 2.3.3 Legal requirements of a prospectus 2.3.4 Liability for misstatement in prospectus	<ul style="list-style-type: none"> Define prospectus and classify Its types Underline the contents of prospectus Understand the legal requirements of a prospectus Discuss the liability of a company for misstatement in prospectus 	K1
UNIT III COMPANY MEETING			
3.1	3.1.1 Meetings 3.1.2 Definitions 3.1.3 General meetings of shareholders 3.1.3.1 Statutory meeting 3.1.3.2 Annual general meeting 3.1.3.3 Extraordinary general meeting 3.1.3.4 Class meeting	<ul style="list-style-type: none"> Define meeting Classify the various kinds of shareholders meeting Recall the provisions relating to convening company meetings. 	K2
3.2	Quorum for meeting	<ul style="list-style-type: none"> Describe the term quorum State the provisions relating to quorum of general meetings and Board meetings 	K1
3.3	Proxy	<ul style="list-style-type: none"> Express the concepts of proxy 	K2
3.4	Resolution Types of resolutions	<ul style="list-style-type: none"> Define resolution Describe types of resolution 	K1
3.5	Minutes	<ul style="list-style-type: none"> Describe the meaning of minutes Recall the provisions relating to minutes of the board meeting 	K1
UNIT IV COMPANY MANAGEMENT			

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

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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

COURSE ASSESSMENT METHODS

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

SEMESTER –III	SBEC I: INTRODUCTION TO COMPUTERS-MS WORD	CODE: U22CPPS1
CREDITS: 2		TOTAL HOURS:30

COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Develop practical knowledge in basics of MS-Word.	K6	I
2.	Make use of the Basic functions like Opening, Saving and closing the files independently.	K3	I
3.	Utilise the tools for formatting the texts and paragraphs.	K3	II
4.	Create and edit Tables and use bullets function	K6	III
5	Apply page formatting and create letters through mail merge	K6	IV
6.	Create and manage power point presentation.	K6	V

UNIT I-- BEGINNING TO USE MICROSOFT WORD

5 Hours

- 1.1 Create a document
 - 1.1.1 Create a blank document
 - 1.1.2 Create a blank document using a template

- 1.2 Navigate through a document
- 1.3 Format a document
- 1.4 Customise options and views for documents
- 1.5 Print and save documents

UNIT II—FORMAT TEXT, PARAGRAPHS AND SECTIONS

5 Hours

- 1.1 Insert text and paragraphs
 - 1.1.1 Cut, copy and paste text
 - 1.1.2 Insert special characters
- 1.2 Format text and paragraphs
 - 1.2.1 Apply font formatting
 - 1.2.2 Apply formatting by using Format Painter
 - 1.2.3 Set line and paragraph spacing and indentation
 - 1.2.4 Clear formatting
 - 1.2.5 Apply a text highlight color to text selections
 - 1.2.6 Apply built-in styles to text
 - 1.2.7 Change text to WordArt

UNIT III –TABLES

5 Hours

- 3.1 Create a Table
- 3.2 Modify a table
- 3.3 Page formatting
- 3.4 Create and modify a list
 - 3.4.1 Create a numbered or bulleted list
 - 3.4.2 Change bullet characters or number formats for a list level
 - 3.4.3 Define a custom bullet character or number format
 - 3.4.4 Increase or decrease list levels
 - 3.4.5 Restart or continue list numbering
 - 3.4.6 Set starting number value

UNIT IV-- PAGE FORMATTING & MAIL MERGE

7 Hours

- 4.1 Apply a Page Border and Colour
- 4.2 Changing the Orientation, Size of the Page, or Size of Columns
- 4.3 Insert Headers and Footers (including Page Numbers)
- 4.4 Protect Document
- 4.6 Mail merge operations
 - 4.6.1 Add custom fields

- 4.6.2 Modify field properties
- 4.6.3 Perform mail merges
- 4.6.4 Manage recipient lists
- 4.6.5 Insert merged fields
- 4.6.6 Preview merge results

UNIT V -- MS – POWER POINT PRESENTATION

8 Hours

- 5.1 Create and Manage Presentations
 - 5.1.1. Create a Presentation
 - 5.1.2. Insert and Format Slides
 - 5.1.3. Modify Slides
 - 5.1.4. Change Presentation Options and Views
 - 5.1.5. Configure and Present a Slide Show
- 5.2. Insert and Format Text, Shapes, and Images
 - 5.2.1. Insert and Format Text
 - 5.2.2. Insert and Format Shapes and Text Boxes
 - 5.2.3. Insert and Format Images
- 5.3. Insert Tables, Charts, SmartArt, and Media
 - 5.3.1 Insert and Format Tables
 - 5.3.2 Insert and Format Charts
 - 5.3.3 Insert and Format SmartArt graphics
- 5.4. Apply Transitions and Animations
 - 5.4.1. Apply Slide Transitions
 - 5.4.2. Animate Slide Content
 - 5.4.3. Set Timing for Transitions and Animations

.TOPICS FOR SELF STUDY

Sl. No.	Topics	Weblinks
1.	Transform Word Document to Web Pages	https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html
2.	Real time translation	https://www.microsoft.com/enus/translator/education/

3.	Inserting 3D models into reports	https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html
4.	Intelligent suggestions in Editor Overview Pane	https://techcommunity.microsoft.com/t5/microsoft-365-blog/introducing-microsoft-editor-bring-out-your-best-writer-wherever/ba-p/1247931

TEXTBOOKS

1. Study material prepared by the Department

BOOKS FOR REFERENCE

1. Lalit Mali, Microsoft Office 2016- Word, Excel, One Note, 1st Edition, Notion Press, 2017
2. Dorothy House, Word, Excel and Powerpoint-Just for beginners, 2015, Outskirts Press Incorporated,

WEBLINKS

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

Practical Examination Only

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Highest Level of Transaction
Unit I – Beginning to use Microsoft Word			
1.1	Create a document	<ul style="list-style-type: none"> • Create a blank document using the given template 	K6
1.2	Navigate through the document	<ul style="list-style-type: none"> • Analyse various menus given in the ribbon 	K4
1.3	Customise options and views for documents	<ul style="list-style-type: none"> • Use the Views menu 	K4
1.4	Print and save document	<ul style="list-style-type: none"> • Choose the print and save options and apply. 	K6
Unit II – FORMAT TEXT, PARAGRAPHS AND SECTIONS			
2.1	Insert text and paragraphs	<ul style="list-style-type: none"> • Apply Insert function for inserting texts and paragraphs 	K3
2.2	Cut, copy and paste text	<ul style="list-style-type: none"> • Utilise shortcut keys for cut, copy and pasting text 	K3
2.3	Insert special characters	<ul style="list-style-type: none"> • Identify the menu for inserting special characters in a text 	K3
2.4	Format text and paragraphs	<ul style="list-style-type: none"> • Apply all the formatting tools to the text and paragraph 	K3

CO1	H	H			M				L	M	M	M	H
CO2	H	H	H		M	H		L		M	M	M	H
CO3	H	H	H	H		H		L		H	M	M	H
CO4	H	H			M	H	L	L		M	H	M	H
CO5	H	H	H		M	H	L		L	M	H	M	H
CO6	H		H	H			L	L		M	M	M	H

COURSE ASSESSMENT METHODS

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

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

COURSE OUTCOMES

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

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

6	Construct Trading, Profit and Loss Account and Balance Sheet by organising expenses and incomes as Capital and Revenue.	K6	V
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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"> Explain the specimen of a manufacturing account Construct manufacturing account with the help of various transactions. 	K6
	Final Accounts without Adjustments.	<ul style="list-style-type: none"> Discuss the format of the final accounts Explain procedure for preparing the final accounts Construct trading, profit and loss account and balance sheet with the help of trial balance. 	K6

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

<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
1. Course-end survey(FEEDBACK)

SEMESTER –IV	CORE: V – INCOME TAX LAW AND PRACTICE - II	CODE: U22CP405
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Analyse the special circumstances applicable for exemption under Capital Gains	K4	I
2	Estimate the cost of acquisition and improvement	K6	I
3	Calculate the income from other sources using various methods of accounting	K4	II
4	Examine the clubbing provisions in computing the total income of the assessee	K4	III
5	Calculate the Taxable income after carry forward and set-off of losses	K4	IV
6	Estimate the interest for default in furnishing return of income	K6	V

UNIT I INCOME FROM CAPITAL GAINS

1.1 Introduction – Meaning

- 1.2 Scope and year of Chargeability
- 1.3 Short Term and Long Term Capital Assets
- 1.4 Transfer
 - 1.4.1 Meaning
 - 1.4.2 Transaction not regarded as transfer
- 1.5 Cost of Acquisition
- 1.6 Cost of Improvement
- 1.7 Important Definitions
- 1.8 Special Circumstances
- 1.9 Exemption of Capital gains

UNIT II INCOME FROM OTHER SOURCES

- 2.1 Introduction
- 2.2 Income chargeable under this head (section 56)
- 2.3 Applicable rate of tax in respect of casual income
- 2.4 Deduction
 - 2.4.1 Allowable Deductions
 - 2.4.2 Not Allowable Deductions
- 2.5 Method of Accounting

UNIT III INCOME OF OTHER PERSONS INCLUDED IN ASSESSEE'S TOTAL INCOME

- 3.1 Clubbing of Income
 - 3.1.1 Transfer of income without Transfer of Asset
 - 3.1.2 Income arising from revocable Transfer of Asset
 - 3.1.3 Clubbing of Income arising to spouse
 - 3.1.4 Clubbing of Income arising to Son's Wife
 - 3.1.5 Clubbing of Minor's income
- 3.2 Cross Transfers

UNIT IV AGGREGATION OF INCOME, SET OFF AND CARRY FORWARD OF LOSSES

- 4.1 Aggregation of Income
- 4.2 Concept of Set off and carry forward of losses
- 4.3 Inter source adjustment
- 4.4 Inter head adjustment
- 4.5 Losses in Speculation business
- 4.6 Losses under the head 'Capital Gains'
- 4.7 Order of Set-off of losses

UNIT V TAX DEDUCTION AT SOURCE, TAX COLLECTION AT SOURCE AND PROVISION FOR FILLING OF INCOME

- 5.1 Tax Deduction at Source – Basic concepts
- 5.2 Tax Collected at Source – Basic concepts
- 5.3 Return of Income
- 5.4 Compulsory filing of return of income
- 5.5 Interest for default in furnishing return of income
- 5.6 Self-Assessment

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. The Institute of Chartered Accountants of India, Indirect Taxation study material (Relevant year)

Reference Text Book

1. Students Guide to Income Tax including GST Book (for A. Y – 2020-21) by Monica Singhania and Vinod Singhania, Taxmann, 62nd edition, 2019.
2. Taxmann's Income Tax Act- As amended by Finance Act 2020, 65th Edition 2020
3. Comprehensive Guide to Direct Tax Laws and International Taxation Paperback 2019 – yogendrabangar and vandhana bangar
4. T.N Monoharan & G.R. Hari, Students Hand book on Taxation, Snow White Publications, (for A. Y 2020-21)
5. M. Jeevarathinam- Income tax law and Practice, Scitech Publications (Pvt) Ltd, 9th edition, 2019.
6. Dr, H, C. Mehrotra & Dr. S.P. Goyal - Income Tax Law & Practice (for A. Y. 2020-21), Sahitya Bhavan Publications, 60th edition.

Web Resources

1. https://www.icai.org/post.html?post_id=15923 – Study material of Income Tax laws- (Institute of Chartered Accountants of India)

2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7- Revised.pdf - Study material of Direct Tax- (Institute of Cost Accountants of India)

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I INCOME FROM CAPITAL GAINS			
1.1	Introduction – Meaning	<ul style="list-style-type: none"> Explain the meaning of Income from Capital gains 	K2
1.2	Scope and year of Chargeability	<ul style="list-style-type: none"> Explain the scope and year of Chargeability 	K2
1.3	Short Term and Long Term Capital Assets	<ul style="list-style-type: none"> Identify short term and Long Term Capital Assets 	K3
1.4	Transfer 1.4.1 Meaning 1.4.2 Transaction not regarded as transfer	<ul style="list-style-type: none"> Discuss the transaction not regarded as transfer 	K6
1.5	Cost of Acquisition	<ul style="list-style-type: none"> Estimate the cost of acquisition 	K6
1.6	Cost of improvement	<ul style="list-style-type: none"> Estimate the cost of improvement 	K6
1.7	Important definitions	<ul style="list-style-type: none"> Explain the concept of important definitions under the head Income from Capital gains 	K2
1.8	Special Circumstances	<ul style="list-style-type: none"> Analyse the Special Circumstances under 	K4

		capital gains.	
1.9	Exemption of capital gains	<ul style="list-style-type: none"> Identify the exemptions under capital gains 	K3
UNIT II INCOME FROM OTHER SOURCES			
2.1	Introduction	<ul style="list-style-type: none"> Explain the concept of Income from other sources 	K2
2.2	Income chargeable under this head (Section 56)	<ul style="list-style-type: none"> Identify the income to be chargeable under Section 56 	K3
2.3	Applicable rate of tax in respect of casual income	<ul style="list-style-type: none"> Examine the Applicable rate of tax in respect of casual income 	K4
2.4	Deductions 2.4.1 Allowable Deductions 2.4.2 Not Allowable Deductions	<ul style="list-style-type: none"> Examine the deductions under Income from other sources 	K4
2.5	Method of Accounting	<ul style="list-style-type: none"> Calculate the income from other sources using various methods of accounting 	K4
UNIT III INCOME OF OTHER PERSONS INCLUDED IN ASSESSEE'S TOTAL INCOME			
3.1	Clubbing of Income 3.1.1 Transfer of income without Transfer of Asset 3.1.2 Income arising from revocable Transfer of Asset 3.1.3 Clubbing of Income arising to spouse	<ul style="list-style-type: none"> Examine the circumstances where clubbing provisions are attracted Apply the provisions in computing the total income of the assessee. 	K4

	3.1.4 Clubbing of Income arising to Son's Wife 3.1.5 Clubbing of Minor's income		
3.2	Cross Transfers	<ul style="list-style-type: none"> Explain the meaning of Cross Transfers. 	K2
UNIT IV AGGREGATION OF INCOME, SET OFF AND CARRY			
FORWARD OF LOSSES			
4.1	Aggregation of Income	<ul style="list-style-type: none"> Explain the concept of aggregation of income 	K2
4.2	Concept of Set off and carry forward of losses	<ul style="list-style-type: none"> Examine the concept of Set off and carry forward of losses 	K4
4.3	Inter source adjustment	<ul style="list-style-type: none"> Examine the treatment of Inter source adjustment 	K4
4.4	Inter head adjustment	<ul style="list-style-type: none"> Explain the treatment of Inter head adjustment 	K2
4.5	Losses in Speculation business	<ul style="list-style-type: none"> Identify the losses in speculation business 	K3
4.6	Losses under the head 'Capital Gains'	<ul style="list-style-type: none"> Estimate the losses under the head Capital Gains 	K6
4.7	Order of Set-off of losses	<ul style="list-style-type: none"> Calculate the income after adjusting the losses. 	K4
UNIT V TAX DEDUCTION AT SOURCE, TAX COLLECTION AT			
SOURCE AND PROVISION FOR FILLING OF INCOME			
5.1	Tax Deduction at Source – Basic concepts	<ul style="list-style-type: none"> Explain the basic concepts of Tax Deducted at Source 	K2

5.2	Tax Collected at Source – Basic concepts	<ul style="list-style-type: none"> Explain the basic concepts of Tax Collected at Source 	K2
5.3	Return of Income	<ul style="list-style-type: none"> Explain the concept of return of income 	K2
5.4	Compulsory filing of return of income	<ul style="list-style-type: none"> Examine the procedure for compulsory filing of return of income 	K4
5.5	Interest for default in furnishing return of income	<ul style="list-style-type: none"> Estimate the interest for default in furnishing return of income 	K6
5.6	Self Assessment	<ul style="list-style-type: none"> Asses the value of tax payable under section 140A 	K5

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER – IV	ELECTIVE: I - ENTERPRISE INFORMATION SYSTEM	CODE: U22CP4:1
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

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

UNIT I - AUTOMATED BUSINESS PROCESSES

(15 Hours)

- 1.1 Introduction to Enterprise Business Processes
- 1.2 Benefits, Risks and Controls;
- 1.3 Diagrammatic representation of business processes using Flowcharts;
- 1.4 Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets etc.

1.5 Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000

UNIT II - FINANCIAL AND ACCOUNTING SYSTEMS (15 Hours)

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

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

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

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

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

UNIT V - CORE BANKING SYSTEMS (17 Hours)

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

TOPICS FOR SELF-STUDY:

S.No.	Topics	Web Links
1	Achieving Operational Excellence and Customer Intimacy	https://slideplayer.com/slide/3864869/
2	Privacy Policy.	https://pptsolutions.com/privacy-policy/
3	Management information system.	https://www.slideshare.net/mobile/rajeshrvth60/management-information-system-ppt-60013428

4	Adoption of Cloud computing	https://www.slideshare.net/mobile/Rapidvaluesolutions/the-adoption-of-cloud-technology-by-enterprises-a-whitepaper-by-rapidvalue
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TEXT BOOKS

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

REFERENCES

1. David L. Olson, Subodh Kesharwani, Enterprise Information Systems, Contemporary Trends and Issues, World Scientific Publishing Pte Ltd., 2010
2. Cheryl L. Dunn, Owen Cherrington, Enterprise Information Systems: A Pattern-based Approach, McGrawHill, 2005, 3rd Illustrated Edition.

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I AUTOMATED BUSINESS PROCESSES			
1.1	Introduction to Enterprise Business Processes	<ul style="list-style-type: none"> • Define Enterprise Business Processes 	K1
1.2	Benefits, Risks and Controls;	<ul style="list-style-type: none"> • Summarize Benefits, Risks and Controls of Enterprise Business Processes 	K2
1.3	Diagrammatic representation of business processes using Flowcharts;	<ul style="list-style-type: none"> • Illustrate business processes with flow charts 	K2
1.4	Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed	<ul style="list-style-type: none"> • Interpret P2P, O2C, and inventory cycle, hire to retire, SCM, Fixed assets. 	K2

	Assets etc.		
1.5	Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000	<ul style="list-style-type: none"> Define compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information 	K1
UNIT II FINANCIAL AND ACCOUNTING SYSTEMS			
2.1	Integrated (ERP) and non-integrated systems with related risks and controls	<ul style="list-style-type: none"> Relate with the workings of Integrated (ERP) and non-integrated systems 	K2
2.2	Business process modules and their integration with Financial and Accounting systems.	<ul style="list-style-type: none"> Summarize the concept of Business process modules and their integration with Financial and Accounting systems. 	K2
2.3	Reporting Systems and MIS, Data Analytics and Business Intelligence	<ul style="list-style-type: none"> Discuss the working of Reporting systems and MIS, Data Analytics and Business Intelligence 	K2
2.4	Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language).	<ul style="list-style-type: none"> Explain Business Reporting and fundamentals of XBRL 	K2
2.5	Applicable regulatory and compliance requirements	<ul style="list-style-type: none"> Interpret regulatory and compliance requirements 	K2
UNIT III INFORMATION SYSTEMS AND ITS COMPONENTS			
3.1	Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls.	<ul style="list-style-type: none"> Interpret the Components of Automated Information Systems relate with its Application Systems, Database, Network and Operating System with related risks and controls 	K2
3.2	Mapping of Organization structure with segregation of duties in Information Systems.	<ul style="list-style-type: none"> Illustrate Mapping of Organization structure with segregation of duties in Information Systems 	K2
UNIT IV E-COMMERCE, M-COMMERCE AND EMERGING TECHNOLOGIES			
4.1	Components and Architecture of E-	<ul style="list-style-type: none"> Define the Components and Architecture of E- 	K1

	Commerce and M-Commerce with related risks and controls	Commerce and M-Commerce with related risks and controls	
4.2	Business process flow with its related risks and controls	<ul style="list-style-type: none"> Evaluate Business process flow with its related risks and controls 	K5
4.3	Applicable regulatory and compliance requirements	<ul style="list-style-type: none"> Identify with Applicable regulatory and compliance requirements 	K3
4.4	Emerging technologies with its related risks and controls	<ul style="list-style-type: none"> Categorize Emerging technologies with its related risks and controls 	K4
UNIT V CORE BANKING SYSTEMS			
5.1	Components and Architecture of CBS and related risks and controls	<ul style="list-style-type: none"> Define the Components and Architecture of CBS and related risks and controls 	K1
5.2	Core modules of banking and Business process flow and its related risks and control.	<ul style="list-style-type: none"> Relate with the Core modules of banking and Business process flow and its related risks and controls. 	K2
5.3	Reporting Systems and MIS, Data Analytics and Business Intelligence	<ul style="list-style-type: none"> Explain the Reporting Systems and MIS, Data Analytics and Business Intelligence 	K2
5.4	Applicable regulatory and compliance requirements	<ul style="list-style-type: none"> Relate with Applicable regulatory and compliance requirements 	K1

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

Indirect
1. Course-end survey(FEEDBACK)

Semester – IV	ELECTIVE: I ENTREPRENEURIAL DEVELOPMENT	Code : U22CP4:A
Credits : 5		Total Hours :75

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

(15 Hours)

- 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

(15 Hours)

- 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

(15 Hours)

- 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

(15 Hours)

- 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

Topics for Self Study

Sl.No.	Topics	Web Links
1.	Trends in the Indian Entrepreneurship sector for 2020	https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html
2.	Modern trends of entrepreneurship and start-up culture	https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/
3.	Growing Trends of Entrepreneurship in India	https://bdbasu.com/entrepreneurhsip-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.
6. John Mullins (2018), The New Business Road Test, Financial Times Prentice Hall, US.

Web Links

1. <https://msme.gov.in/faq>
2. <https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html>
3. <https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and-managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html>
4. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>

Specific Learning Outcomes

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
Unit I Introduction			
1.1.	Definition	<ul style="list-style-type: none"> Define the term entrepreneurship 	KI

1.2.	Concept	<ul style="list-style-type: none"> 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

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
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 Entrepreneurship growth	<ul style="list-style-type: none"> Describe the factors affecting entrepreneurship growth 	K2
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	Barriersto 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 featuresof 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 modeling 	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 theMullins 7-Domain Frameworktheory. 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 	K1
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	<ul style="list-style-type: none"> Explain the support provided by the 	K2

	training	ministry for training	
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 	K2

		industrial sickness and government polices to revive and curb sickness.	
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

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

SEMESTER –IV	CORE: V -MANAGEMENT	CODE: U22CP4Y6
CREDITS: 4	ACCOUNTING	TOTAL HOURS: 75

COURSE OUTCOMES

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

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

UNIT I - FUNDAMENTALS OF MANAGEMENT ACCOUNTING

(5 Hours)

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

UNIT II - FINANCIAL STATEMENT ANALYSIS

(14 Hours)

- 2.0 Financial Statements
- 2.1 Meaning and types
- 2.2 Analysis and interpretation
- 2.3 Techniques of financial analysis
- 2.4 Limitations of financial analysis
- 2.5 Ratio Analysis- Meaning
- 2.6 Classification of ratios
- 2.7 Advantages and limitations of ratio analysis
- 2.8 Computation of Ratios (excluding preparation of financial statements from ratios)
 - 2.8.1 Liquidity Ratios
 - 2.8.2 Solvency Ratios
 - 2.8.3 Profitability Ratios
 - 2.8.4 Activity or Turnover Ratios
 - 2.8.5 Capital gearing ratios

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

(20 Hours)

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

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

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

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

- 5.1 Budgetary Control
 - 5.1.1 Definition and Meaning

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

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

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

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

WEB LINKS

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

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

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

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING			
1.1	Definition, Scope and Function	<ul style="list-style-type: none"> Define Management accounting Explain the scope and functions of Management accounting 	K2
1.2	Advantages and Limitations	<ul style="list-style-type: none"> Summarize the merits and Demerits of Management accounting 	K2
1.3	Management accounting principles & objectives	<ul style="list-style-type: none"> Identify the principles of Management accounting Recall the objectives of Management accounting 	K3
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"> Define Financial accounting Differentiate between Management accounting and Financial accounting 	K4
1.5	Management accounting and Cost accounting	<ul style="list-style-type: none"> Define Cost accounting Differentiate Management accounting and Cost accounting 	K4
1.6	Installation of Management accounting systems	<ul style="list-style-type: none"> Discuss the installation of management accounting systems. 	K2
UNIT II FINANCIAL STATEMENT ANALYSIS			
2.1	Financial statement analysis	<ul style="list-style-type: none"> Define Financial statement analysis Identify the techniques of financial statement analysis 	K2

2.2	Nature and Limitations	<ul style="list-style-type: none"> Determine the Nature and Limitations of Financial Statement analysis 	K3
2.3	Ratio Analysis	<ul style="list-style-type: none"> State the meaning of Ratio analysis Classify the various types accounting ratios 	K2
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> Analyse the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern 	K4
2.5	Computation of Ratios.	<ul style="list-style-type: none"> List out the Classification of Ratios Illustrate the problems in Ratios Construct a Comparative Income Statement and Comparative balance sheet. 	K6
UNIT III PREPARATION OF FUND FLOW STATEMENT AND CASH FLOW STATEMENT AS PER AS 3			
3.1	Fund Flow Statement	<ul style="list-style-type: none"> Define Fund Flow Statement Summarise the Objectives of Fund Flow Statement 	K2
3.2	Fund flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> Compare Fund flow statement with Income statement and Balance sheet. 	K4
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> List out the different items of sources and application of funds. Explain how funds from operation is calculated. 	K2
3.4	Preparation of Fund Flow Statement	<ul style="list-style-type: none"> Prepare a Fund Flow Statement 	K6
3.5	Cash Flow Statement	<ul style="list-style-type: none"> State the meaning of Cash Flow Statement Explain how cash flow statement differs from Fund flow Statement. Prepare a Cash Flow Statement as per AS3. 	K6
UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> Define Marginal Costing State the meaning of Break Even Analysis 	K1

4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> • Explain the features of Marginal Costing • Illustrate the merits and demerits of Marginal Costing 	K2
4.3	Break even Chart	<ul style="list-style-type: none"> • Explain a Break Even Chart. 	K2
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> • Express the objectives of Cost Volume Profit Analysis. • Prepare the Marginal cost statement. 	K6
UNIT V BUDGETARY CONTROL AND STANDARD COSTING			
5.1	Budget-Introduction	<ul style="list-style-type: none"> • Define the term Budget • Explain the advantages and disadvantages of budgetary control. 	K2
5.2	Types of Budgets	<ul style="list-style-type: none"> • Classify the different types of budgets. • Discuss the process of installation of budgetary control system. • Prepare the different types of Budget. 	K5
5.3	Standard Costing-Introduction	<ul style="list-style-type: none"> • Define the term Standard Costing • List the advantages and disadvantages of Standard Costing 	K1
5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> • Distinguish between Budgetary Control and Standard Costing. 	K4
5.5	Variance	<ul style="list-style-type: none"> • Calculate the different types of material variance Labour variance.. 	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

5. Continuous Assessment Test I, II 6. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 7. Attendance 8. End Semester Examination
Indirect
1. Course-end survey(FEEDBACK)

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

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Build knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Appraise data through the use of intermediate formulations of lookups and reference data.	K5	IV
5	Create charts using advanced chart elements in Excel.	K6	IV
6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	K3	V

UNIT I - INTRODUCTION TO MS EXCEL

(4 Hours)

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

Unit II - ENTERING INFORMATION AND MANAGE WORK BOOK CHANGES IN MS EXCEL (6 Hours)

- 2.1 Entering data – Entering Labels and Values - Entering Values –Multiple Entries –
- 2.2 Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns
- 2.3 To Paste an item from clipboard
- 2.4 Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row
- 2.5 Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data
- 2.6 Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect
- 2.7 Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells
- 2.8 Changing Column Width- Changing Column Width using the Mouse – Changing Row Height
- 2.9 Change a Row Height by dragging the Mouse -Merge Cells
- 2.10 Applying Number Formats-Creating Custom Number Formats-Align Cell Contents
- 2.11 Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

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

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

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

- 4.1 Definition and Explanation of Formulas
- 4.2 Using the IF, AND, and OR functions
- 4.3 Using the SUMIF, AVERAGEIF, and COUNTIF
- 4.4 Conditional Formatting
- 4.5 Using the VLOOKUP
- 4.6 Using the HLOOKUP
- 4.7 Creating advanced chart elements
- 4.8 Creating dual-axis charts
- 4.9 Creating custom chart templates
- 4.10 Creating Pivot Tables

Unit V- STATISTICAL FUNCTIONS IN EXCEL (5 Hours)

- 5.1 Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness
- 5.2 Descriptive Statistics
- 5.3 Chi-square
- 5.4 Independent t test
- 5.5 Paired t test
- 5.6 ANOVA

- 5.7 Correlation
5.8 Regression

TOPICS FOR SELF STUDY

S.no	Topics	Web link
1	Fitting a trend line to the observed data	https://en.wikipedia.org/wiki/Linear_trend_estimation
2	Polynomial trends	https://www.investopedia.com/terms/p/polynomial_trending.asp
3	Logarithmic, Power and Exponential Trends	https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/
4	Moving averages	https://www.investopedia.com/terms/m/movingaverage.asp
5	Exponential smoothing	https://otexts.com/fpp2/expsmooth.html

TEXT BOOK

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

REFERENCES

1. John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition
2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 13th Edition.

WEB LINKS

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

Practical Examination only

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I	INTRODUCTION TO MS EXCEL		

1	Introduction to Microsoft excel	<ul style="list-style-type: none"> Recall the menus in MS-excel 	K1
1.1	Navigating Microsoft excel	<ul style="list-style-type: none"> Apply shortcuts keys to perform tasks 	K3
1.2	Opening of workbooks– Microsoft excel 2010	<ul style="list-style-type: none"> Create a new document 	K6
1.3 to 1.5	Adding and deleting Saving a Documents	<ul style="list-style-type: none"> Create a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns 	K6
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	<ul style="list-style-type: none"> Identify the option for saving and creating margins, header and footer, printing of the documents 	K2
UNIT II ENTERING INFORMATION AND MANAGE WORKBOOK IN MS EXCEL			
2.1-2.2	Entering data, copying cells	<ul style="list-style-type: none"> Identify the entering of labels and values in a rows and columns excel in the document. 	K2
2.3 to 2.6	Pasting, inserting, deleting, filling cells and locking rows and columns	<ul style="list-style-type: none"> State the method of pasting item from clipboard, inserting columns and rows Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns 	K2
2.7-2.9	Formatting a worksheet, changing column width and change a row height	<ul style="list-style-type: none"> Create a Spread sheet and change the column width, row height and merging cells Create a spread sheet with conditional formatting (with freeze and unfreeze rows and columns) 	K6
2.10-2.11	Applying number formats and creating your own cell styles	<ul style="list-style-type: none"> Apply the Number formats 	K3
UNIT III APPLYING CUSTOMS, FORMATS AND LAYOUTS			

3.1-3.2	Applying custom data Creating custom formats (number, time, date)	<ul style="list-style-type: none"> • Create a customized document by creating number, time and date field on the layout 	K6
3.3	Using advanced fill series options	<ul style="list-style-type: none"> • Analyse the method of advanced fill series options 	K4
3.4	Apply advanced conditional formatting and filtering	<ul style="list-style-type: none"> • Spell the process of applying advanced conditional formatting and filtering 	K1
3.5	Creating custom conditional formats	<ul style="list-style-type: none"> • Define custom formatting for data that meets the condition 	K2
3.6	Using functions to format cells	<ul style="list-style-type: none"> • Demonstrate the conditional formatting in excel functions to format cells 	K3
3.7	Creating advanced filters	<ul style="list-style-type: none"> • Create document in Excel using Advanced Filters 	K6
3.8	Apply customs styles and templates- creating-modifying cell styles	<ul style="list-style-type: none"> • Apply customs styles and templates to create and modify cell styles 	K3
3.9	Creating customs colour and fonts formats	<ul style="list-style-type: none"> • Demonstrate the custom colors and formats fonts. 	K3
3.10-3.11	Creating themes, Creating fields	<ul style="list-style-type: none"> • Create Themes • Create the field names. 	K6
UNIT IV CREATE ADVANCED FORMULAS AND CHARTS AND TABLES			
4.1	Definition and Explanation of Formulas	<ul style="list-style-type: none"> • List the basic formulae in Excel 	K1
4.2	Using the IF, AND, and OR functions	<ul style="list-style-type: none"> • Apply IF, AND and OR functions 	K3
4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	<ul style="list-style-type: none"> • Apply “AVERAGEIFs”, “SUMIFs” and “COUNTIFs” 	K3
4.4	Conditional Formatting	<ul style="list-style-type: none"> • Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value. 	K3

4.5	Using the VLOOKUP functions	<ul style="list-style-type: none"> Relate VLOOKUP function to look up data in a table organized vertically 	K4
4.6	Using the HLOOKUP functions	<ul style="list-style-type: none"> Relate HLOOKUP function to look through the data horizontally and get the desired result based on the rows to number 	K4
4.7	Creating advanced chart elements	<ul style="list-style-type: none"> Construct charts and customize the formatting of charts in Excel 	K6
4.8	Creating dual-axis charts	<ul style="list-style-type: none"> Create Excel chart with secondary Axis to display line and bar charts on the same graph 	K6
4.9	Creating custom chart templates	<ul style="list-style-type: none"> Design a custom chart and save them as an Excel chart template 	K6
4.10	Creating Pivot Tables	<ul style="list-style-type: none"> Create, modify, and format PivotTable 	K6
UNIT V ADVANCED EXCEL STATISTICAL FUNCTIONS FOR DECISION MAKING			
5.1	Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	<ul style="list-style-type: none"> Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness 	K3
5.2-5.8	Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regression	<ul style="list-style-type: none"> Execute functions like- Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regressions 	K3

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Record Note Maintenance 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey(FEEDBACK)

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

COURSE OUTCOMES

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

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

UNIT I -INTRODUCTION TO COMMERCE (5 Hours)

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

UNIT II -FORMS OF ORGANISATION (5 Hours)

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

UNIT III -TRANSPORTATION AND WAREHOUSE (5 Hours)

- 3.1 Transport Functions
- 3.2 Modes of transport, road, railway, waterways

3.3 Advantages and disadvantages of transportation

3.4 Warehouse Types and functions

UNIT IV -BANKING AND INSURANCE (5 Hours)

4.1 Banking Functions of Banks

4.2 Types of Bank Accounts

4.3 Insurance Principles of insurance

4.4 Types of Insurance

UNIT V - MARKETING AND ADVERTISING (5 Hours)

5.1 Marketing definition functions

5.2 Marketing mix

5.3 Market segmentation

5.4 Advertising Types

5.5 Advertising media- Kinds of Media, merits, demerits

TOPICS FOR SELF-STUDY:

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

TEXTBOOK

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

REFERENCES

1. R.S.N. Pillai and Bhagavathi, Modern Marketing Principles and Practices, 4th Revised Edition, S. Chand & Chand Ltd, 2010
2. Sanjay Gupta, Business Organisation and Management, Latest edition, SBPD Publications,

2015.

3. C.B. Gupta, Business Organisation and Management, 2011, Mayur Paperback

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

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

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

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER – V	CORE: VI-CORPORATE ACCOUNTING	CODE: U22CP506
CREDITS: 5		TOTAL HOURS: 75

COURSE OUTCOMES

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

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

UNIT I - ACCOUNTING FOR SHARE CAPITAL

(15 Hours)

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

UNIT II - ACCOUNTING FOR DEBENTURES

(15 Hours)

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

UNIT III - PROBLEMS IN AMALGAMATION AND INTERNAL RECONSTRUCTION OF COMPANIES

(15 HOURS)

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

UNIT IV - ACCOUNTING FOR HOLDING AND SUBSIDIARY COMPANIES

(15 Hours)

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

UNIT V - ACCOUNTS RELATING TO LIQUIDATION OF COMPANIES

(15 Hours)

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

TOPICS FOR SELF STUDY:

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

TEXTBOOK

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

REFERENCES

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

WEB LINKS

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

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

SPECIFIC LEARNING OUTCOMES

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

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

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

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey(FEEDBACK)

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

COURSE OUTCOMES

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

S.No.	Course Outcomes	Level	Unit Covered
1	Formulate the Linear Programming Problem to find the optimal solution.	K6	I
2	Evaluate the various techniques to a Transportation Problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K5	II
3	Establish the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4	Apply the Simulation technique to find optimal solutions to real world problems.	K3	III
5	Investigate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K5	IV
6	Assess the optimistic time for completion of a project using project management techniques.	K5	V

UNIT I - INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM

(15 Hours)

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

UNIT II - TRANSPORTATION AND ASSIGNMENT PROBLEM

(20 Hours)

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

UNIT III - GAME THEORY AND SIMULATION

(20 Hours)

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

UNIT IV- REPLACEMENT PROBLEM**(15 Hours)**

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

UNIT V - DECISION ANALYSIS AND NETWORK ANALYSIS**(20 Hours)**

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

TOPICS FOR SELF STUDY :

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

1. http://ebooks.lpude.in/commerce/bcom/term_5/DCOM303_DMGT504_OPERATION_RESEARCH.pdf

2. <http://www.ggu.ac.in/download/Class-Note14/Operation%20Research07.04.14.pdf>

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM			
1.1	Operations research – Origin and development	<ul style="list-style-type: none"> Describe the origin of Linear Programming Problem. 	K2
1.2	Role in decision making	<ul style="list-style-type: none"> Summarize the role of LPP in decision making. 	K2
1.3	Phases and approaches to OR	<ul style="list-style-type: none"> Recognize the phases of Operations Research. Compare the different approaches of operations research. 	K4
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none"> Explain the Applications and limitations of LPP. 	K2
1.5	Formulation of LPP	<ul style="list-style-type: none"> Formulate the LPP using the resources and constraints. 	K6
1.6	Optimal Solution to LPP	<ul style="list-style-type: none"> Estimate the optimal solution to LPP. 	K5
UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEM			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> Classify the different methods of transportation problem. Analyze the various methods of finding basic feasible solution. Solve the transportation problem and estimate its optimality. 	K3
2.2	Assignment problem	<ul style="list-style-type: none"> Discuss the steps in assigning jobs to 	

		<p>appropriate persons.</p> <ul style="list-style-type: none"> Estimate the optimal allocation of jobs to persons to minimize time and cost. 	K5
UNIT III GAME THEORY AND SIMULATION			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none"> Define game theory. List the various types of strategies followed in a game. 	K2
3.2	Dominance property	<ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. 	K3
3.3	Graphical method	<ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. 	K3
3.4	Simulation	<ul style="list-style-type: none"> Describe the applications of simulation. Apply the simulation technique in solving real world problems. 	K3
UNIT IV REPLACEMENT PROBLEM			
4.1	Replacement decisions	<ul style="list-style-type: none"> Identify the types of replacement decisions. 	K2
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> Calculate the appropriate time period for replacement of an individual machinery before it becomes obsolete. 	K4
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail. 	K3
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> Analyse the applications of replacement theory in finance and accounting. 	K4
UNIT V DECISION ANALYSIS AND NETWORK ANALYSIS			
5.1	Decision analysis – EMV criterion – EOL	<ul style="list-style-type: none"> Explain the role of decision analysis in effective decision 	K4

	and EVPI	<p>making.</p> <ul style="list-style-type: none"> Analyse the decisions under conditions of certainty and uncertainty. 	
5.2	Decision tree analysis	<ul style="list-style-type: none"> Apply the decision tree technique to estimate the expected monetary value from the different courses of action. 	K3
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> Explain the role of network analysis in project management and control. Estimate the longest sequence of operations using the CPM method discuss the techniques in network analysis. Estimate the optimistic time in completing a project using PERT. 	K5

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

Indirect

1. Course-end survey(FEEDBACK)

SEMESTER –V

CORE: VIII- TALLYPRIME

CODE: U21CPP08

CREDITS: 5		TOTAL HOURS:75
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COURSE OUTCOMES

On completion of the course, the students will be able

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

UNIT I - INTRODUCTION TO TALLY

(7 Hours)

1.1 Concepts of Tally

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

1.2 Accounting Voucher Entries

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

UNIT II - INTRODUCTION OF INVENTORY

(13 Hours)

2.1 Inventory concepts

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

UNIT III - INVENTORY VOUCHER ENTRIES AND COST CENTRES

(20 Hours)

3.1 Creation of Inventory Vouchers

- 3.1.1 Create Receipt Note
- 3.1.2 Create Delivery Note
- 3.1.3 Create Rejection in
- 3.1.4 Create Rejection out
- 3.1.5 Stock Journal

3.1.6 Physical Stock

3.2 Voucher Entries with Cost Centers

- 3.2.1 Creation of Cost Centers

- 3.2.2 Editing and deleting
- 3.2.3 Cost Centers in voucher entry

UNIT IV - INTRODUCTION TO GST

(20 Hours)

4.1 Concepts of GST

- 4.1.1 Indirect Tax System in India before GST
- 4.1.2 Taxes subsumed under GST
- 4.1.3 Composition Levy in GST
- 4.1.4 Composition Tax Payer

4.2 Supply of Goods and Services

- 4.2.1 Scope of Supply
- 4.2.2 Mixed Supply and Composite Supply
- 4.2.3 Time of Supply
- 4.2.4 Value of Supply

4.3 Activating GST

- 4.3.1 Set GST Rates for Stock Group and Stock Items
- 4.3.2 Create GST Classification
- 4.3.3 Create Central Tax Ledger
- 4.3.4 Create State Tax Ledger
- 4.3.5 Create Integrated Tax Ledger
- 4.3.6 Create Cess Ledger

UNIT V - RECORDING GST

(15 Hours)

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

TOPICS FOR SELF-STUDY:

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO TALLY			
1.1	Concepts of Tally	<ul style="list-style-type: none">• Explain the basic concept of Tally	K2
1.1.1	Basic concepts of Accounting and Tally	<ul style="list-style-type: none">• Recall Basic concept of accounting procedure.	K1
1.1.2	Architecture and customization of Tally	<ul style="list-style-type: none">• Explain the architecture and customization of Tally	K2
1.1.3	Creation of Company, Group and Ledger	<ul style="list-style-type: none">• Create a Company with basic company information.• Create Group company.• Create ledger into proper head.	K6
1.1.4	Altering and Deleting of Company, Group and Ledger	<ul style="list-style-type: none">• Design an Altering and Deleting of company, Ledgers & Groups	K6
1.2	Accounting Voucher Entries	<ul style="list-style-type: none">• Creation of Voucher as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc.	K6
1.2.1	Recording the business	<ul style="list-style-type: none">• Create Journal entries into proper head.	K6

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

3.1.2	Create Delivery Note	<ul style="list-style-type: none"> • Create Delivery note 	K6
3.1.3	Create Rejection in	<ul style="list-style-type: none"> • Create Rejection inward voucher. 	K6
3.1.4	Create Rejection out	<ul style="list-style-type: none"> • Create Rejection out voucher. 	K6
3.1.5	Stock Journal	<ul style="list-style-type: none"> • Create Stock Journal entries 	K6
3.1.6	Physical Stock	<ul style="list-style-type: none"> • Create Physical Stock inventory. 	K6
3.2	Voucher Entries with Cost Centers	<ul style="list-style-type: none"> • Create Voucher Entries with Cost Centers as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. 	K6
3.2.1	Creation of Cost Centers	<ul style="list-style-type: none"> • Create of Cost Centers 	K6
3.2.2	Editing and deleting	<ul style="list-style-type: none"> • Apply the function key to edit and delete the entries 	K2
3.2.3	Cost Centers in voucher entry	<ul style="list-style-type: none"> • Create of Voucher Entries with Cost Centers as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. 	K5
UNIT IV INTRODUCTION TO GST			
4.1.1	Indirect Tax System in India before GST	<ul style="list-style-type: none"> • Discuss the Indirect Taxation in India. • Distinguish the earlier Indirect tax system and present indirect tax system in India. 	K4
4.1.2	Taxes subsumed under GST	<ul style="list-style-type: none"> • Identify the Incidence of Taxation • Describe the Goods & Services with their cross linkages • Identify whether a transaction is taxable under 	K2

		CGST, SGST, IGST	
4.1.3	Composition Levy in GST	<ul style="list-style-type: none"> • Explain the Composition levy in GST. 	K2
4.1.4	Composition Tax Payer	<ul style="list-style-type: none"> • Explain the Composition of tax payer 	K2
4.2	Supply of Goods and Services	<ul style="list-style-type: none"> • Estimate the value of goods and supply 	K2
4.2.1	Scope of Supply	<ul style="list-style-type: none"> • Explain the Scope of Supply. 	K2
4.2.2	Mixed Supply and Composite Supply	<ul style="list-style-type: none"> • Explain the Mixed supply and Composite supply. 	K2
4.2.3	Time of Supply	<ul style="list-style-type: none"> • Calculate the Time of Supply 	K4
4.2.4	Value of Supply	<ul style="list-style-type: none"> • Calculate the value of Supply. 	K4
4.3	Activating GST	<ul style="list-style-type: none"> • Explain setting GST details in Tally. 	K4
4.3.1	Set GST Rates for Stock Group and Stock Items	<ul style="list-style-type: none"> • Create Stock Group and Stock Items • Identify whether a transaction is taxable under CGST, SGST, and IGST and set GST Rates. 	K5
4.3.2	Create GST Classification	<ul style="list-style-type: none"> • Create GST Classification 	K5
4.3.3	Create Central Tax Ledger	<ul style="list-style-type: none"> • Create Central Tax Ledger 	K5

4.3.4	Create State Tax Ledger	<ul style="list-style-type: none"> • Create State Tax Ledger 	K5
4.3.5	Create Integrated Tax Ledger	<ul style="list-style-type: none"> • Create Integrated tax ledger 	K5
4.3.6	Create Cess Ledger	<ul style="list-style-type: none"> • Create Cess ledger 	K5
UNIT V RECORDING GST			
5.1	Recording GST Sales	<ul style="list-style-type: none"> • Record Intrastate sales under GST 	K1
5.2	Recording GST Interstate Sales	<ul style="list-style-type: none"> • Record Inter-State Sales under GST 	K1
5.3	Recording an Advance Payment to Supplier under GST	<ul style="list-style-type: none"> • Record Advance payment to supplier transaction under GST 	K1
5.4	Recording GST Local Purchase	<ul style="list-style-type: none"> • Record Local Purchase transaction under GST 	K1
5.5	Recording GST Interstate Purchase	<ul style="list-style-type: none"> • Record Interstate purchase transaction under GST 	K1

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER –V	CORE: IX-AUDITING	CODE: U22CP509
CREDITS: 5		TOTAL HOURS: 90

COURSE OUTCOMES

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

S.No.	Course Outcomes	Level	Unit
1	Explain the scope and inherent limitations of auditing	K2	I
2	Discuss the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	II
3	Describe the eligibility and removal of audit	K2	III
4	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	K4	III
5	Identify the powers and duties of Comptroller and Auditor General of India	K3	IV
6	Identify the audit procedure for various types of entities	K3	V

Unit I Introduction

- 1.1 Meaning and Definition of Auditing
- 1.2 Objectives of Audit
- 1.3 Scope of Audit
 - 1.3.1 Aspects to be covered in Audit
- 1.4 Types of Audit
- 1.5 Advantages of Audit of financial statements
- 1.6 Inherent Limitations of Audit.

Unit II Audit strategy, Audit Planning and Audit Programme

- 2.1 Audit strategy
 - 2.1.1 Overall Audit strategy
 - 2.1.2 Establishment of Overall Audit strategy
- 2.2 Audit Planning
 - 2.2.1 Audit plan for an effective Audit
 - 2.2.2 Benefits of planning
- 2.3 Audit Programme

Unit III Company Audit

- 3.1 Eligibility, Qualifications and Disqualifications
- 3.2 Appointment of Auditor
 - 3.2.1 Appointment of first Auditor
 - 3.2.2 Appointment of subsequent Auditor
- 3.3 Rotation of Auditor
- 3.4 Removal of Auditor
- 3.5 Rights of an Auditor

- 3.6 Duties of an Auditor
- 3.7 Auditor's Remuneration

Unit IV Comptroller and Auditor General of India (CAG) and CARO

- 4.1 Powers of CAG
- 4.2 Duties of CAG
- 4.3 Appointment of CAG
- 4.4 Reporting under CARO
- 4.5 Types of Audit Report

Unit V Audit of different types of entities

- 5.1 Government Audit
- 5.2 Cost Audit (Sec. 148 of Companies Act, 2013)
- 5.3 Audit of Non-Governmental Organisations
- 5.4 Audit of Co-operative Societies
- 5.5 Audit of Educational Institutions
- 5.6 Audit of Trusts
- 5.7 Audit of Hospitals
- 5.8 Audit of Partnership firms

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. Study material of Auditing – The Institute of Chartered Accountants of India.
2. Study material of Auditing – The Institute of Cost Accountants of India.

Reference Text books:

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1	Meaning and Definition	<ul style="list-style-type: none"> • Define Auditing 	K1
1.2	Objective of an Audit	<ul style="list-style-type: none"> • Recall the objectives of an Audit. 	K1
1.3	Scope of Audit	<ul style="list-style-type: none"> • Discuss the Scope of Audit. 	K2
1.4	Types of Audit	<ul style="list-style-type: none"> • Recall the types of audit. 	K1
1.5	Advantages of Audit of financial statement	<ul style="list-style-type: none"> • Describe the advantages of Audit of financial statement 	K2
1.6	Inherent limitations of Audit	<ul style="list-style-type: none"> • Interpret the inherent limitations of Audit 	K2
UNIT II AUDIT STRATEGY, AUDIT PLANNING AND AUDIT PROGRAMME			

2.1	Audit Strategy	<ul style="list-style-type: none"> Discuss the meaning of Audit strategy 	K2
2.2	Audit planning	<ul style="list-style-type: none"> Identify the process involved in Audit planning 	K2
2.3	Audit Programme	<ul style="list-style-type: none"> Explain the Audit programme 	K2
UNIT III COMPANY AUDIT			
3.1	Eligibility, Qualification and Dis qualification	<ul style="list-style-type: none"> Apply the provisions regarding the eligibility, qualification and disqualification of Auditor 	K3
3.2	Appointment of Auditor	<ul style="list-style-type: none"> Explain the procedure for appointment of Auditor 	K2
3.3	Rotation of Auditor	<ul style="list-style-type: none"> Describe the process of Rotation of Auditor 	K2
3.4	Removal of Auditor	<ul style="list-style-type: none"> Explain the process of removal of auditor 	K2
3.5	Rights of an Audit	<ul style="list-style-type: none"> Discuss the rights of an Auditor 	K2
3.6	Duties of Auditor	<ul style="list-style-type: none"> Explain the duties of Auditor 	K2
3.7	Auditor's Remuneration	<ul style="list-style-type: none"> Discuss the remuneration of Auditor 	K6
UNIT IV COMPTROLLER AND AUDITOR GENERAL OF INDIA(CAG) AND CARO			
4.1	Powers of CAG	<ul style="list-style-type: none"> Discuss the powers of CAG 	K6
4.2	Duties of CAG	<ul style="list-style-type: none"> Explain the duties of CAG 	K2
4.3	Appointment of CAG	<ul style="list-style-type: none"> Express the provision for appointment of CAG 	K2

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

COURSE ASSESSMENT METHODS

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

SEMESTER – V	ELECTIVE:II – PRINCIPLES AND PRACTICE OF GST	CODE: U22CP5:2
CREDITS: 5		TOTAL HOURS: 75

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the concept of GST and the constitutional provisions pertaining to levy of various taxes.	K6	I
2	Illustrate the concept of supply and taxable event under GST.	K2	II

3	Explain the composite and mixed supplies and their taxability under GST.	K2	II
4	Discuss the provisions pertaining to levy and collection of CGST.	K6	III
5	Apply the concepts relating to time of supply of goods and services in problem solving.	K3	IV
6	Identify the various conditions, timelines, restrictions and processes for taking Input Tax Credit	K3	V

Unit I Goods and Services Tax Act - Introduction

- 1.1 Meaning of GST
- 1.2 Need for GST in India
- 1.3 Benefits of GST
- 1.4 Constitutional Provisions

Unit II Supply under GST

- 2.1 Introduction to Supply (Section 7 of CGST Act, 2017)
- 2.2 Relevant definitions
- 2.3 Concept of supply
 - 2.3.1 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;
 - 2.3.2 Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
 - 2.3.3 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration.
 - 2.3.4 Schedule II
 - 2.3.5 Schedule III
 - 2.3.6 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.
- 2.4 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
 - 2.4.1 Meaning of Composite and Mixed Supplies
 - 2.4.2 Composite Supply
 - 2.4.3 Mixed supply

Unit III Charge of GST and Registration under GST Law

- 3.1 Levy and collection of GST under Sec. 9 of the CGST Act, 2017.
 - 3.1.1 Forward charge mechanism
 - 3.1.2 Reverse charge mechanism
- 3.2 Composition Levy under Sec. 10
- 3.3 Registration under GST
 - 3.3.1 Persons not liable for registration
 - 3.3.2 Compulsory registration
 - 3.3.3 Procedure for registration
 - 3.3.4 Deemed registration

- 3.3.5 Casual taxable person
- 3.3.6 Non-resident taxable person
- 3.3.7 Cancellation Vs Revocation of registration

Unit IV Time and Value of Supply

- 4.1 Time of Supply of goods (Sec. 12)
- 4.2 Time of Supply of Services (Sec. 13)
- 4.3 Value of Supply (sec. 15)

Unit V Input Tax Credit

- 5.1 Eligibility for taking Input Tax Credit (ITC)
- 5.2 Input Tax credit in special circumstances
- 5.3 Apportionment of credits and blocked credits

TOPICS FOR SELF STUDY

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

Theory: 20% ; Problems: 80%

SPECIFIC LEARNING OUTCOMES

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I GOODS AND SERVICES TAX ACT - INTRODUCTION			
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	Benefits of GST	<ul style="list-style-type: none">List the benefits of GST	K4
1.4	Constitutional Provisions	<ul style="list-style-type: none">Recall the reason for the constitution amendment Act,2016.	K1
• UNIT II SUPPLY UNDER GST			
2.1	Introduction to Supply (Section 7 of CGST Act,2017)	<ul style="list-style-type: none">Explain the concept of supply	K2
2.2	Relevant Definitions		
2.3	Concept of Supply 2.3.1 Section 7(1)(a) of CGST Act, 2017. 2.3.2 Section 7(1)(b) of CGST Act, 2017. 2.3.3 Section 7(1)(c) of the CGST Act, 2017. 2.3.4 Schedule II 2.3.5 Schedule III 2.3.6 Section7(3) CGST Act, 2017. (a) a supply of goods and not as a supply of services; or (b) a supply of	<ul style="list-style-type: none">Illustrate the concept of supplyExplain section 7(1)(b)Demonstrate section 7(1)(c)Summarise the schedule IExplain section 7(3)	K2 K2 K2 K2 K2

	services and not as a supply of goods.		
2.4	Composite and Mixed Supplies (Section 8 of CGST Act, 2017) 2.4.1 Meaning of Composite and Mixed Supplies 2.4.2 Composite Supply 2.4.3 Mixed supply	<ul style="list-style-type: none"> Compare composite and mixed supply 	K2
UNIT III Charge of GST and Registration under GST law			
3.1	Levy and collection of GST under Sec. 9 of the CGST Act, 2017. 3.1.1 Forward charge mechanism 3.1.2 Reverse charge mechanism	<ul style="list-style-type: none"> Discuss the forward charge and reverse charge mechanism 	K2
3.2	Composition Levy under Section 10 of CGST Act, 2017	<ul style="list-style-type: none"> Illustrate the concept of composition levy 	K2
3.3	Registration under GST 3.3.1 Persons not liable for registration 3.3.2 Compulsory registration 3.3.3 Procedure for registration 3.3.4 Deemed registration 3.3.5 Casual taxable person 3.3.6 Non-resident taxable person 3.3.7 Cancellation Vs Revocation of registration	<ul style="list-style-type: none"> Explain the provisions for registration under GST 	K6
UNIT IV TIME AND VALUE OF SUPPLY			

4.1	Time of Supply of goods (Section 12 of CGST Act, 2017).	<ul style="list-style-type: none"> Identify Time of supply in GST 	K3
4.2	Time of Supply of Services(Section 12 of CGST Act, 2017)	<ul style="list-style-type: none"> Identify place of Supply in GST 	K3
4.3	Value of Supply (Section 15 of CGST Act, 2017)	<ul style="list-style-type: none"> Identify the value of supply 	K3
UNIT V INPUT TAX CREDIT			
5.1	Eligibility for taking Input Tax Credit (ITC)	Identify the eligibility criteria for taking input tax credit	K3
5.2	Input Tax credit in special circumstances	Determine ITC under special circumstances	K5
5.3	Apportionment of credits and blocked credits	Explain the concept of apportionment of credits and blocked credits	K3

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

4. Continuous Assessment Test I,II
5. Open book test; Assignment; Seminar; Journal paper review, Group Presentation
6. End Semester Examination

Indirect

1. Course-end survey(FEEDBACK)

SEMESTER – V	RESEARCH METHODOLOGY	CODE: U22CP5S3
CREDITS: 2		TOTAL HOURS:

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 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 coding and recoding of variables 	K2
3.3	Analysis of data 3.3.1 Editing and	<ul style="list-style-type: none"> Explain the representation of 	K2

	tabulation of data 3.3.2 Representation of data using charts and figures	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	<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)

SEMESTER –VI	CORE:X-OPERATIONS MANAGEMENT	CODE: U22CP610
CREDITS:4		TOTAL HOURS: 75

COURSE OUTCOMES

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

S.No.	Course Outcomes	Level	Unit
1	Demonstrate an understanding of the concept of operations management and its role in an organisation.	K3	I

2	Explain the importance of capacity planning in determining the demand for products and services.	K2	II
3	Categorise the steps in the process of product design and process design and selection.	K4	III
4	Analyse the applications of Simulation and Queuing models in Operations Management.	K4	IV
5	Describe the role of Job evaluation and Job allocation in an organisation.	K2	IV
6	Assess the significance of TQM in continuous improvement of business operations.	K5	V

UNIT I - INTRODUCTION TO OPERATIONS MANAGEMENT (15 Hours)

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

UNIT II - OPERATIONS PLANNING (20 Hours)

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

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

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

UNIT IV - PRODUCTION PLANNING AND CONTROL (20 Hours)

- 4.1 Introduction to Production Planning and Control
- 4.2 Control measures, Time study, Work study
- 4.3 Job Evaluation, Job allocation
- 4.4 Scheduling Queuing Models, Line Balancing
- 4.5 Optimum Allocation of Resources, Lean Operations, JIT

UNIT V - PRODUCTIVITY MANAGEMENT AND PROJECT MANAGEMENT (15 Hours)

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

TOPICS FOR SELF-STUDY:

S.No.	Topics	Web Links
1	Four types of focus dimensions used in operation management	https://smallbusiness.chron.com/list-four-types-focus-dimensions-used-operations-management-

		35814.html
2	Methods and techniques used in operation management	https://bizfluent.com/info-8237739-methods-techniques-used-operational-management.html
3	Software used in operation management	https://www.appvizer.com/operations
4	Different types of models in operation management	https://www.enotes.com/homework-help/what-different-types-models-production-operations-182611
5	Examples of operation management	https://www.google.com/amp/s/simplicable.com/amp/operations-management-examples
6	Operational management framework	https://smallbusiness.chron.com/operational-framework-business-25852.html

TEXT BOOKS

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO OPERATIONS MANAGEMENT			
1.1	Meaning and Scope of Operations Management	<ul style="list-style-type: none"> • Define operations management. • Describe the scope of operations 	K2

		management.	
1.2	Characteristics of modern operations management	<ul style="list-style-type: none"> Indicate the characteristics of operations management. 	K2
1.3	Functions of operations management	<ul style="list-style-type: none"> Discuss the functions of Operations management. 	K2
1.4	Recent trends in Operations management	<ul style="list-style-type: none"> Summarise the recent trends in Operations management. 	K2
UNIT II OPERATIONS PLANNING			
2.1	Demand Forecasting	<ul style="list-style-type: none"> Discuss the concept of demand forecasting in an organisation. 	K2
2.2	Capacity Planning and Capacity Requirement Planning	<ul style="list-style-type: none"> Illustrate the role of Capacity Planning in determining the production capacity. 	K2
2.3	Facility location, Facility layout	<ul style="list-style-type: none"> Explain the procedure for selecting the Facility location, Facility layout 	K2
2.4	Resource Aggregate Planning	<ul style="list-style-type: none"> Describe the purpose of Resource Aggregate Planning 	K2
2.5	Material Requirement Planning, Economic Batch quantity	<ul style="list-style-type: none"> Discuss the applications of MRP and Economic Batch quantity in inventory management. 	K2
UNIT III DESIGNING OF OPERATIONAL SYSTEMS AND CONTROL			
3.1	Product Design	<ul style="list-style-type: none"> Analyse the impact of product design in operation management. 	K4
3.2	Process Design	<ul style="list-style-type: none"> Explain the steps in the process design 	K2
3.3	Product Life cycle	<ul style="list-style-type: none"> Explain the steps in the product life cycle 	K2
3.4	Process Planning, Process selection	<ul style="list-style-type: none"> Describe the steps in the Process Planning. 	

	other factors	management resources.	
5.3	TQM basic tools and certification	<ul style="list-style-type: none"> Assess the basic tools of TQM. 	K5
5.4	ISO standards basics	<ul style="list-style-type: none"> List the different types of ISO standards 	K2

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER-VI	CORE: XI - STRATEGIC MANAGEMENT	CODE: U22CP611
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

COURSE CONTENTS

S.no	Topics	Level	Unit Covered
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1	Describe the integrative model that defines basic activities in strategic management	K2	I
2	Review the procedure for formulating strategic plans	K2	I
3	Evaluate the methods of Industry and Competitive Analysis	K5	II
4	Demonstrate the importance of Vision, Mission and Objectives in Strategic Planning	K3	III
5	Evaluate the diverse corporate level strategies for effective strategic decision making	K5	IV
6	Appraise the strategic importance of various functional level strategies	K5	V

UNIT I- INTRODUCTION TO STRATEGIC MANAGEMENT (15 Hours)

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

UNIT II - DYNAMICS OF COMPETITIVE STRATEGY (20 Hours)

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

UNIT III- STRATEGIC MANAGEMENT PROCESS (15 Hours)

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

UNIT IV CORPORATE LEVEL STRATEGIES (20 Hours)

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

UNIT V FUNCTIONAL LEVEL STRATEGIES**(20 Hours)**

- 5.1 Marketing Strategy
- 5.2 Financial Strategy
- 5.3 Operations Strategy
- 5.4. Human Resource Strategy
- 5.5 Research and Development

TOPICS FOR SELF-STUDY:

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

TEXT BOOKS

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

REFERENCES

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

WEB LINKS

1. https://www.icai.org/post.html?post_id=13844
2. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=18
3. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=20
4. <https://www.slideshare.net/mohitagarwal1989/functional-level-strategies>

SPECIFIC LEARNING OUTCOME

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I	INTRODUCTION TO STRATEGIC MANAGEMENT		

1.1	Business Policy	<ul style="list-style-type: none"> Estimate the components of business policy 	K2
1.2	Meaning and Nature of strategic management	<ul style="list-style-type: none"> Define the term Strategy and strategic management Express the features of strategic management Describe the Strategic Management process Summarise the benefits of strategic management Identify the limitations of strategic management 	K2
1.3	Business Strategy	<ul style="list-style-type: none"> Recognise the meaning of Business strategy 	K1
1.4	Strategic levels in organization	<ul style="list-style-type: none"> Classify the levels of strategy in an organisation 	K2
1.5	Strategic Management in Government and Not-for-profit organization	<ul style="list-style-type: none"> Differentiate Strategic Management in Government and Not-for-profit organization 	K2
UNIT II DYNAMICS OF COMPETITIVE STRATEGY			
2.1	Competitive landscape	<ul style="list-style-type: none"> State the meaning for Competitive Landscape. Express the steps to understand the Competitive Landscape. 	K2
2.2	Strategic Analysis	<ul style="list-style-type: none"> Outline the meaning for strategic analysis. Relate the issues to consider for strategic analysis. 	K2
2.3	Methods of Industry and Competitive Analysis	<ul style="list-style-type: none"> Evaluate the methods of Industry and Competitive Analysis. 	K5
2.4	Core Competence	<ul style="list-style-type: none"> Define the term Core Competence. Identify the major areas of core competencies. Develop the tools to identify and build core 	K2

		competencies.	
2.5	Competitive Advantage	<ul style="list-style-type: none"> State the meaning for the term Competitive Advantage 	K1
2.6	Internal and External Analysis(Portfolio Analysis)	<ul style="list-style-type: none"> Explain the concepts to understand different models of portfolio analysis 	K2
2.7	SWOT Analysis	<ul style="list-style-type: none"> Illustrate the significance of SWOT Analysis 	K2
UNIT III STRATEGIC MANAGEMENT PROCESS			
3.1	Strategic Planning	<ul style="list-style-type: none"> Outline the concepts in strategic planning. 	K1
3.2	Strategic Intent – Vision, Mission and Objectives	<ul style="list-style-type: none"> List the elements of Strategic intent. Define the term Vision. Express the advantages of having a vision for an organisation Recall the meaning for the term Mission Highlight the nature of Mission statement Differentiate Between Objectives and Goals Discuss the need for establishing objectives Summarise the characteristics of Objectives Relate the process of setting objectives 	K2
3.3	Strategy Formulation	<ul style="list-style-type: none"> State the meaning of Strategy Formulation Sketch the steps in formulation of strategy 	K2
UNIT IV CORPORATE LEVEL STRATEGIES			
4.1	Concepts and Nature of Corporate Strategy	<ul style="list-style-type: none"> State the nature of corporate strategy 	K1
4.2	Strategic Alternatives at	<ul style="list-style-type: none"> Outline the 	

	<p>Corporate Level</p> <p>4.2.1 Growth</p> <p>4.2.2 Stability</p> <p>4.2.3 Expansion</p> <p>4.2.4 Business Combinations – Mergers and Acquisitions</p> <p>4.2.5 Strategic Alliances</p> <p>4.2.6 Turnaround strategy</p> <p>4.2.7 Retrenchment and Retreat</p> <p>4.2.8 Business Level Strategies</p>	<p>characteristics of Growth/expansion strategy.</p> <ul style="list-style-type: none"> • State the basic feature of stability strategy. • Describe the types of Growth/expansion strategy. • Express the reasons for Mergers • Define Strategic Alliance • Present the different forms of Strategic Alliance • Evaluate the problems in Indian Strategic alliances. • Identify the situation that needs Turnaround strategy. • Discuss the characteristics and reasons for retrenchment strategy • Evaluate the advantages and disadvantages of Strategic Business Unit 	K5
4.3	Competitive Strategies at Business Level	<ul style="list-style-type: none"> • Discuss the various competitive strategies— cost leadership, differentiation, focus. 	K2
4.4	Michael Porter’s Generic Strategies	<ul style="list-style-type: none"> • Recognize the features and suitability of cost leadership strategy. • Express the features and suitability of differentiation strategy. • Explain the features and suitability of focus strategies. • Interpret Porter’s Generic strategies. 	K2
4.5	Best-Cost Provider Strategy	<ul style="list-style-type: none"> • Outline the model of best-cost provider strategy. 	K2

UNIT V FUNCTIONAL LEVEL STRATEGIES			
5.1	Marketing Strategy	<ul style="list-style-type: none"> Recognise the need for marketing strategy Describe the elements in Marketing strategy. 	K2
5.2	Financial Strategy	<ul style="list-style-type: none"> Evaluate the various components of Financial Strategy and worth of business using financial strategy. 	K5
5.3	Production/Operations Strategy	<ul style="list-style-type: none"> Outline the areas of production for having effective strategic management. 	K2
5.4	Human Resource Strategy	<ul style="list-style-type: none"> Identify the areas of Human Resource that requires formulation of strategies. 	K2
5.5	Research and Development	<ul style="list-style-type: none"> Illustrate the role of R & D to enhance strategic implementation. 	K2

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

CO6		H		H		M			H	H	H		M
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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(FEEDBACK)

SEMESTER – VI	CORE: XII CONTEMPORARY BUSINESS LEGISLATION	CODE: U22CP612
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

S.No.	Course Outcomes	Level	Unit
1	Explain the objectives of various Economic Laws and the contemporary laws pertaining to the business.	K2	I
2	Categorise the various sectors under Industrial Policy, 1991.	K4	II

3	Assess the management of Foreign Exchange and Exports of goods and services under Foreign Exchange Management Act, 1999.	K5	II
4	Relate the Scope and Coverage of Competition Act, 2002.	K2	III
5	Discuss the objectives of Environment Protection Act, 1986.	K2	IV
6	Categorise the various types of Intellectual Property Rights.	K4	V

UNIT I - INTRODUCTION TO ECONOMIC LAWS (15 Hours)

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

UNIT II - FOREIGN EXCHANGE MANAGEMENT ACT, 1999 (20 Hours)

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

UNIT III - COMPETITION ACT, 2002 (20 Hours)

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

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

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

UNIT V - INTELLECTUAL PROPERTY RIGHTS (15 Hours)

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

TOPICS FOR SELF-STUDY:

S.No.	Topics	Web Links
1	Information Technology Act	https://police.py.gov.in/Information%20Technology%20Act%202000%20-

		%202008%20(amendment).pdf
2	Law of Arbitration and Conciliation	http://legislative.gov.in/sites/default/files/A1996-26.pdf
3	Insolvency and Bankruptcy Code 2020	https://www.prsindia.org/billtrack/insolvency-and-bankruptcy-code-amendment-ordinance-2020
4	Environmental Impact Assessment	https://www.downtoearth.org.in/blog/environment/environmental-impact-assessment-why-the-govt-needs-to-re-think-its-latest-draft-72724

TEXT BOOK

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

REFERENCES

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

WEB LINKS

1. https://shodhganga.inflibnet.ac.in/bitstream/10603/244254/14/11_chapter3.pdf
2. <http://www.caaa.in/Image/competition%20laws.pdf>
3. https://www.nios.ac.in/media/documents/SrSec338new/338_Book2_New.pdf
4. <https://www.dripcapital.com/en-in/resources/blog/all-you-need-to-know-about-rbi-fema-guidelines>

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO ECONOMIC LAWS			
1.1	Objectives of Economic laws, Economic development	<ul style="list-style-type: none"> • Outline the objectives of economic laws. • Illustrate the impact of business legislation in economic development. 	K2
1.2	Industrial Policy 1991	<ul style="list-style-type: none"> • Examine the objectives and importance of the Industrial Policy. 	K4
1.3	Policy Measures for small, tiny, handloom and village industries	<ul style="list-style-type: none"> • Explain the recent policy measures for small, tiny, handloom and village industries. 	K2
1.4	SME sector, Initiatives by Government	<ul style="list-style-type: none"> • Examine the initiatives taken by the government for the SME sector. 	K4

UNIT II FOREIGN EXCHANGE MANAGEMENT ACT, 1999			
2.1	Objectives of FEMA	<ul style="list-style-type: none"> List the objectives of FEMA. 	K1
2.2	Scope and coverage of FEMA	<ul style="list-style-type: none"> Explain the scope of FEMA. 	K2
2.3	Key definitions, Management of foreign exchange	<ul style="list-style-type: none"> Assess the management of foreign exchange. 	K6
2.4	Current and capital account transactions	<ul style="list-style-type: none"> List the components of Current and capital account transactions. 	K2
2.5	Authorised person, Export of goods and services	<ul style="list-style-type: none"> Define an authorized person. Elaborate the export of goods and services. 	K5
2.6	Directorate of Enforcement, Penal provisions, Adjudication and appeals	<ul style="list-style-type: none"> Discuss the functions of the Directorate of Enforcement. 	K2
UNIT III COMPETITION ACT, 2002			
3.1	Objectives of the Act	<ul style="list-style-type: none"> Outline the objectives of the Competition Act. 	K2
3.2	Scope and coverage	<ul style="list-style-type: none"> Explain the scope and coverage of the Competition Act. 	K2
3.3	Key definitions under Competition Act	<ul style="list-style-type: none"> Explain the key definitions under the Competition Act. 	K2
3.4	Prohibition of Agreement	<ul style="list-style-type: none"> Discuss certain prohibition of agreements under the act. 	K2
3.5	Anti-competitive agreement	<ul style="list-style-type: none"> Illustrate the anti-competitive agreement. 	K2
3.6	Prohibition of abuse of dominant position, combination, regulation of combination	<ul style="list-style-type: none"> Discuss the features of the prohibition of abuse of dominant position and combination. 	K2
3.7	Competition Commission of India (CCI), Composition,	<ul style="list-style-type: none"> Examine the powers of the Competition Commission of India. 	K4

	Powers and duties		
3.8	Enquiries and Proceedings of CCI	<ul style="list-style-type: none"> Describe the Process of Enquiry under CCI. 	K1
UNIT IV ENVIRONMENT PROTECTION ACT,1986			
4.1	Objectives of the Act	<ul style="list-style-type: none"> List the objectives of the Environment Protection Act 	K1
4.2	Key definitions used in the Act	<ul style="list-style-type: none"> Explain the key definitions under the Environment Protection Act 	K2
4.3	General Powers of the Central Government	<ul style="list-style-type: none"> Discuss the powers of the Central government relating to the Environment Protection Act. 	K2
4.4	Prevention, control and abatement of Environmental Pollution	<ul style="list-style-type: none"> Explain the measures and control of Environmental Pollution. 	K2
4.5	Environmental Labs, Penalty provisions and Environment Audit	<ul style="list-style-type: none"> Discuss the purpose of environment audit. Discuss the Penalty provisions and Environment Audit. 	K2
UNIT V INTELLECTUAL PROPERTY RIGHTS			
5.1	Intellectual property, features	<ul style="list-style-type: none"> Examine the features of the intellectual property. 	K4
5.2	Need for IPR	<ul style="list-style-type: none"> Examine the need for IPR 	K4
5.3	Types of IPR, Designs, Trademarks, Copyright	<ul style="list-style-type: none"> List the types of IPR. Distinguish between trademarks and copyright. 	K4
5.4	Geographical indications, Trade secrets	<ul style="list-style-type: none"> Analyze the importance of geographical indications and Trade secrets 	K4
5.5	Patents, Layout designs of integrated circuits.	<ul style="list-style-type: none"> Explain the protection of patents and layout designs of integrated circuits. 	K2

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER –VI	CORE: VI-FINANCIAL MANAGEMENT	CODE : U22CP613
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

At the end of this course learners will be able to

S.No.	Course Outcomes	Level	Unit
1	Analyze the risk and return and valuation of various kinds of securities.	K4	I
2	Assess the significance and estimation of working capital management of an organisation.	K5	II
3	Appraise the techniques adopted for appraising the profitability of an investment.	K4	III
4	Analyze the consequences of leverage analysis in a business firm.	K4	IV

5	Discuss the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	K2	V
6	Evaluate the sources and cost of raising long term finance.	K5	V

UNIT I – INTRODUCTION

(15 Hours)

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

UNIT II - WORKING CAPITAL MANAGEMENT

(20 Hours)

- 2.1 Working capital management
 - 2.1.1 Working capital terminology
 - 2.1.2 Statement of working capital requirement
- 2.2 Cash management
 - 2.2.1 Cash cycle
 - 2.2.2 Cash budget
- 2.3 Credit management
 - 2.3.1 Debtors turnover ratio
 - 2.3.2 Creditors turnover ratio
 - 2.3.3 Credit standards
 - 2.3.4 Credit policy
- 2.4 Inventory Management.
 - 2.4.1 Inventory turnover ratio
 - 2.4.2 Minimum consumption, maximum consumption, Reorder level, Economic Order Quantity

UNIT III - COST OF CAPITAL

(25 Hours)

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

UNIT IV – LEVERAGES

(10 Hours)

- 4.1 Leverages
 - 4.1.1 Operating leverages

- 4.1.2 Financial leverages
- 4.1.3 Operating leverages
- 4.2 Financial planning and Budgeting

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

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

TOPICS FOR SELF-STUDY:

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. https://www.youtube.com/watch?v=eMN_zEYg3pM
3. <https://www.youtube.com/watch?v=4i0jNDzCOE>

4. <https://www.youtube.com/watch?v=wVASMwfbOVw>

SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcome	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1	Financial management–Meaning.	<ul style="list-style-type: none"> Recall the meaning of financial management. 	K1
1.2	Scope of financial management.	<ul style="list-style-type: none"> List out the scope of financial management. 	K4
1.3	Financial Environment	<ul style="list-style-type: none"> Summarize the concept of financial environment 	K2
1.4	Time value of Money – Concept.	<ul style="list-style-type: none"> Explain the techniques of time value of money. 	K2
1.4.1	Present Value Techniques.	<ul style="list-style-type: none"> Solve the problem using present value Techniques. 	K3
1.4.2	Future Value Techniques.	<ul style="list-style-type: none"> Relate the future and Present value techniques 	K1
1.5	Risk and Return – Concept	<ul style="list-style-type: none"> Explain the concept of risk and return. 	K2
1.5.1	Portfolio risk	<ul style="list-style-type: none"> Recall the meaning and types of portfolio risk. 	K1
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> Summarize the concept and assumption of CAPM. 	K2
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> Explain the concepts of various types of securities. 	K2
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> Calculate value of equity shares. 	K4
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> Recall the concept of preference shares. 	K1
1.6.3	Value of Debentures	<ul style="list-style-type: none"> Calculate the value of debentures. 	K4
UNIT II WORKING CAPITAL MANAGEMENT			

2.1.	Working capital management- Meaning	<ul style="list-style-type: none"> Recollect the meaning of working capital management. 	K1
2.1.1	Working capital terminology	<ul style="list-style-type: none"> Summarize the working capital management. 	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> Discuss the requirement of working capital. 	K2
2.2	Cash management– Concept	<ul style="list-style-type: none"> Identify the concept of cash management. 	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> Apply the cash cycle concept in the cash management. 	K3
2.2.2.	Cash budget	<ul style="list-style-type: none"> Calculate the cash budget for the effective utilization of cash. 	K4
2.3	Credit management– Concept	<ul style="list-style-type: none"> Recall the meaning and concept of credit management. 	K1
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> Calculate the debtors turnover ratio. 	K4
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> Explain the relationship between the turnover and credit benefits. 	K2
2.3.3	Credit standards	<ul style="list-style-type: none"> Outline about the concept of credit standards. 	K2
2.3.4	Credit policy	<ul style="list-style-type: none"> Enumerate the elements of credit policy. 	K2
2.4	Inventory Management– Concept	<ul style="list-style-type: none"> Explain the concept of inventory management. 	K2
2.4.1	Inventory turnover ratio	<ul style="list-style-type: none"> Calculate the inventory turnover ratio. 	K4
2.4.2	Minimum consumption, maximum consumption, Reorder level, Economic Order Quantity	<ul style="list-style-type: none"> Analyze the level of consumption of raw materials, Re order period and quantity. 	K4
UNIT III COST OF CAPITAL			

3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> Recall the meaning of cost of capital. 	K1
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> State the various ways to measure the cost of equity shares. 	K1
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> Calculate the cost of preference shares in various methods. 	K4
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> Explain the concept of debentures and cost of debentures. 	K2
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> Summarize the concept of weighted average cost of capital. 	K2
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> Recall the concept of capital budgeting to estimate the capital. 	K1
3.2.1	Payback period	<ul style="list-style-type: none"> Analyse the payback period of investment. 	K4
3.2.2	Net Present Value	<ul style="list-style-type: none"> Explain the concept of net present value to determine the value of investment at present. 	K2
3.2.3	Internal rate of return	<ul style="list-style-type: none"> Discuss the usage of internal rate of return through the its concepts. 	K2
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> State the advantages and concept of accounting rate of return. 	K1
3.2.5	Profitability index	<ul style="list-style-type: none"> Recall the meaning and concept of profitability index. 	K1
UNIT IV LEVERAGES			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> Recall the meaning of the term leverages. 	K1
4.1.1	Operating leverages	<ul style="list-style-type: none"> Solve the problem of operating leverages 	K3
4.1.2	Financial leverages	<ul style="list-style-type: none"> Explain the meaning and 	K2

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

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

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

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

SEMESTER –VI	ELECTIVE: III- ECONOMICS FOR FINANCE	CODE: U22CP6:3
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

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

UNIT I - DETERMINATION OF NATIONAL INCOME (15 Hours)

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

UNIT II - THE MONEY MARKET (15 Hours)

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

2.3 Monetary Policy

UNIT III - PUBLIC FINANCE

(20 Hours)

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

UNIT IV -INTERNATIONAL TRADE

(20 Hours)

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

UNIT V - BALANCE OF PAYMENTS

(20 Hours)

- 5.1 Meaning and definition
- 5.2 Components and structure
- 5.3 Different terms in the concept of Balance of Payment
- 5.4 Balance of Payment Disequilibrium
- 5.5 Methods of correcting an unfavorable Balance of Payment

TOPICS FOR SELF-STUDY:

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

TEXT BOOK

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

REFERENCES

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

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I DETERMINATION OF NATIONAL INCOME			
1.1	Macro-Economic Aggregates and Measurement of National Income	<ul style="list-style-type: none"> Define Macro Economic Aggregates and Measurement of National Income 	K1
1.2	The Keynesian Theory of Determination of National Income	<ul style="list-style-type: none"> Summarize the Keynesian Theory of Determination of National Income 	K2
UNIT II THE MONEY MARKET			
2.1	The Concept of Money Demand: Important Theories of Demand for Money	<ul style="list-style-type: none"> Relate with the Concept of Money Demand Recall the important Theories of Demand for Money 	K4
2.2	The Concept of Money Supply	<ul style="list-style-type: none"> Explain the concept of Money Supply 	K2
2.3	Monetary Policy	<ul style="list-style-type: none"> Explain Monetary Policy 	K2
UNIT III PUBLIC FINANCE			
3.1	Fiscal functions: An Overview	<ul style="list-style-type: none"> Review the Fiscal functions 	K4
3.2	Market Failure	<ul style="list-style-type: none"> Explain the concept of Market Failure 	K2
3.3	Government Interventions to Correct Market Failure	<ul style="list-style-type: none"> Summarize Government Interventions to Correct Market Failure 	K2
3.4	Fiscal Policy	<ul style="list-style-type: none"> Explain Fiscal Policy 	K2
UNIT IV INTERNATIONAL TRADE			
4.1	Theories of International Trade	<ul style="list-style-type: none"> Explain the Theories of International Trade 	K2
4.2	Trade Policy – The Instruments of Trade Policy	<ul style="list-style-type: none"> Explain Trade Policy – The Instruments of Trade Policy 	K2
4.3	Trade Negotiations	<ul style="list-style-type: none"> Explain Trade 	K2

		Negotiations	
4.4	Exchange Rates and its economic effects	<ul style="list-style-type: none"> Identify Exchange Rates and its economic effects 	K2
4.5	International Capital Movements: Foreign Direct Investment	<ul style="list-style-type: none"> Explain International Capital Movements: Foreign Direct Investment 	K2
UNIT V BALANCE OF PAYMENTS			
5.1	Meaning and definition	<ul style="list-style-type: none"> Relate with Meaning and definition of Balance of Payments. 	K2
5.2	Components and structure	<ul style="list-style-type: none"> Discuss components and structure of BOP 	K5
5.3	Different terms in the concept of Balance of Payment	<ul style="list-style-type: none"> Relate with Different terms in the concept of Balance of Payment 	K2
5.4	Balance of Payment Disequilibrium	<ul style="list-style-type: none"> Explain Balance of Payment Disequilibrium 	K4
5.5	Methods of correcting an unfavorable Balance of Payment	<ul style="list-style-type: none"> Investigate the Methods of correcting an unfavorable Balance of Payment 	K5

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

COURSE ASSESSMENT METHODS

Direct

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

SEMESTER –VI	ELECTIVE: III- RETAIL MANAGEMENT	CODE: U22CP6:A
CREDITS: 4		TOTAL HOURS: 75

COURSE OUTCOMES

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

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

UNIT I- RETAILING

(15 Hrs)

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

1.9.4 Internet retailing

1.9.5 Cyber retailing.

UNIT II STORE LOCATION

(15Hrs)

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

UNIT III - INVENTORY

(15Hrs)

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

UNIT IV – RETAIL STORE OPERATION

(15 Hrs)

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

UNIT V – DISTRIBUTION MANAGEMENT

(15Hrs)

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel
- 5.3 Channel levels
- 5.4 Elements of physical distribution
- 5.5 Wholesaling

- 5.5.1 Classification and characteristics
- 5.6 Warehousing
 - 5.6.1 Need
 - 5.6.2 Benefits
 - 5.6.3 Functions
 - 5.6.4 Features
 - 5.6.5 Classifications

TOPICS FOR SELF-STUDY:

S.No.	Topics	Web Links
1	Green Retailing	https://www.marketing91.com/green-retailing/
2	Logistics in Retailing	https://www.slideshare.net/heleenmills/managing-logistics-in-retail-marketing
3	Retail Supply Chain Management	https://www.yourarticlelibrary.com/management/retail-supply-chain-management/retail-supply-chain-management/99775
4	E-Tailing	https://corporatefinanceinstitute.com/resources/knowledge/strategy/electronic-retailing-e-tailing/

TEXT BOOK

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

BOOKS FOR REFERENCE

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi, 2013.
2. Gourav Ghosal, Retail Management, Maxford Books Publishing House, New Delhi, 2010.
3. Dr. L. Natarajan, Retail Management, Margham Publications, Chennai, 2016

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES

Unit/Section	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I DETERMINATION OF NATIONAL INCOME			
1.1 & 1.2	Meaning and definition of Retailing	<ul style="list-style-type: none"> Define Retailing 	K1
1.3 & 1.4	Characteristics of Retailing Retailing Principles	<ul style="list-style-type: none"> List the characteristics of retailing Summarize the Principles of Retailing 	K2
1.5	Retail sales objectives	<ul style="list-style-type: none"> 	
1.6 & 1.7	Retailing in India and Across the globe	<ul style="list-style-type: none"> Review the concept of Retailing in India and across the globe 	K4
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> Explain the emerging trends in retailing 	K2
1.9	Retail formats	<ul style="list-style-type: none"> Summarise the various formats of retailing 	K2
UNIT II STORE LOCATION			
2.1 & 2.2	Importance of store location Selection of store location	<ul style="list-style-type: none"> Recall the importance of store location List the factors to be considered in selection the location of a store. 	K2
2.3 & 2.4	Site analysis and Trading analysis	<ul style="list-style-type: none"> Review the factors to be considered in site analysis and trading area analysis for retailing 	K4
2.3		<ul style="list-style-type: none"> Explain Monetary Policy 	K2
UNIT III INVENTORY			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> List the reasons for holding inventory 	K2
3.2	Methods for holding inventory	<ul style="list-style-type: none"> Explain the methods of holding inventory 	K2
3.3	Selective inventory management	<ul style="list-style-type: none"> Explain the methods of Selective inventory management 	K2
3.4	EOQ model	<ul style="list-style-type: none"> Determine the method of calculating inventory using EOQ model 	K5
UNIT IV RETAIL STORE LOCATION			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> Explain the elements of retail store operation. 	K2
4.2	Management of retail store	<ul style="list-style-type: none"> Explain the measures to be followed in managing a 	K2

		retail store.	
4.3	Role of centralized retailer	<ul style="list-style-type: none"> Discuss the role of a centralized retailer. 	K5
4.4 & 4.5	Integrated retailing approach Master operations schedule	<ul style="list-style-type: none"> Explain the integrated retailing approach and master operations schedule 	K2
4.6 & 4.7	Store maintenance & Energy management	<ul style="list-style-type: none"> Explain the steps adopted in the maintenance of store and energy management. 	K2
4.8	Retail success tips	<ul style="list-style-type: none"> List the tips for successful retailing. 	
UNIT V DISTRIBUTION MANAGEMENT			
5.1	Distribution channel	<ul style="list-style-type: none"> List the various types of distribution channels. 	K2
5.2 & 5.3	Functions of a distribution channel And channel levels	<ul style="list-style-type: none"> Discuss the Functions of a distribution channel and channel levels 	K5
5.4	Elements of physical distribution	<ul style="list-style-type: none"> Explain the elements of physical distribution. 	K2
5.	Classification and characteristics of wholesaling	<ul style="list-style-type: none"> Explain the Classification and characteristics of wholesaling 	K2
5.6	Warehousing	<ul style="list-style-type: none"> Discuss the need, functions and classification of warehousing 	K5

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO3	PSO 4
CO1	H	M		M		M	-	H	-	M	-	M	M
CO2	H	M	M	-	L	M	-	M	-	M	-	M	M
CO3	H	-	M	-	L	M	-	H	-	M	-	M	M
CO4	H	M	M	M	L	M	-	H	-	M	-	M	M
CO5	H	M	M	M	L	M	-	M	-	M	-	M	M
CO6	M	-	-	M	-	M	-	M	-	M	-	M	M

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I, II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Course-end survey(FEEDBACK)