

**B.Voc.**

**ACCOUNTING & TAXATION  
DEGREE PROGRAMME**

**Curriculum**

**(2023-26)**



**Department of Commerce**

**Bishop Heber College**

**(Autonomous)**

**Tiruchirappalli – 620 017**

# SCHEME OF COURSE and SYLLABUS

Programme :B.Voc (Accounting and Taxation) - (2023-26)

Semester	Component	Course title	Part	Course Code	Hr s	Credits	Marks				
							CIA	ESE	Total		
1	Level-4/ Junior Accountant	Certificate	General	Language-I (Tamil/Hindi/ French/Sanskrit)	I	U23TM1L1	6	3	25	75	100
			General	English – I-Prose and Short Stories	II	U23EG1L1	6	3	25	75	100
			Skill	Core Course I – Financial Accounting I	III	U23AT101	6	6	25	75	100
			General	Core Course II – Principles of Management	III	U23AT102	4	4	25	75	100
			Skill	Core Course III - Internship – I (Accounting )	III	U23AT111	-	6	100	-	100
			Skill	Elective I -Business Communication / Indian Economy Development / Business Economics	III	U23AT1:A/ U23AT1:B/ U23AT1:C	4	4	25	75	100
			Skill	SEC – 1 Modern Office Management	IV	U23AT1S1	2	2	25	75	100
			General	Foundation Course –General Commercial Knowledge	IV	U23AT1N1	2	2	100	-	100
2	Level-5/Accountant	Diploma	General	Language–II (Tamil/Hindi/ French/Sanskrit)	I	U23TM2L2	6	3	25	75	100
			General	English-II-Poetry and Shakespeare	II	U23EG2L2	6	3	25	75	100
			Skill	Core Course IV – Financial Accounting II	III	U23AT203	5	5	25	75	100
			General	Core Course V- Business Law	III	U23AT204	4	4	25	75	100
			Skill	Core Course VI – Internship-II( Auditing )		U23AT212	-	6	100	-	100
			Skill	Elective II – Indian Financial System/ International Economics /Business Environment	III	U23AT2:A/ U23AT2:B/ U23AT2:C	5	5	25	75	100
			General	SEC – 2 Micro Small and Medium Enterprises	IV	U23AT2S2	2	2	25	75	100
			Skill	SEC – 3 Ms. Word and Power Point Presentation (P)	IV	U23ATPS3	2	2	40	60	100
3			General	Language–III (Tamil/Hindi/ French/Sanskrit)	I	U23TM3L3	6	3	25	75	100
			General	English-III-One Act Plays and Abridged Novel	II	U23EG3L3	6	3	25	75	100
			Skill	Core Course VII - Corporate Accounting I	III	U23AT305	4	4	25	75	100
			General	Core Course VIII - Banking Law and Practice	III	U23AT306	3	3	25	75	100

4		General	Core Course IX – Principles of Marketing	III	U23AT307	3	3	25	75	100
		Skill	Core Course X -Internship-III ( Banking and Insurance))	III	U23AT3I3	-	6	100	--	100
		Skill	Elective III- Business Mathematics and Statistics / Insurance and Risk Management / Working Capital Management	III	U23AT3:A/ U23AT3:B/ U23AT3:C	4	4	25	75	100
		Skill	SEC – 4 Entrepreneurial Skill	IV	U23AT3S4	1	1	100	-	100
		Skill	SEC – 5 Computerized Accounting-I(P)	IV	U23AT3S5	3	3	40	60	100
	Level 6- Dealer in BFSI	General	Language IV (Tamil/Hindi/French/Sanskrit)	I	U23TM4L4	6	3	25	75	100
		General	English IV-Language through Literature	II	U23EG4L4	6	3	25	75	100
		Skill	Core Course XI - Corporate Accounting II	III	U23AT408	4	4	25	75	100
		General	Core Course XII - Company Law	III	U23AT409	3	3	25	75	100
		Skill	Core Course XIII – Computerized Accounting-II(P)	III	U23ATP10	3	3	40	60	100
		Skill	Elective IV- Fundamentals of Investment /Operation Research //Financial Markets	III	U23AT4:A/ U23AT4:B/ U23AT4:C	3	3	25	75	100
		Skill	Core Course XIV-Internship-IV ( Finance and Stock Market)	III	U23AT4I4	-	6	100	--	100
		Skill	SEC – 6 Life Skills	IV	U23AT4S6	2	2	100	-	100
		General	SEC-7 Service Learning Course- Financial Security through Insurance	IV	U23AT4S7	1	1	100	-	100
		General	Environmental Studies (EVS)	IV	U23EST42	2	2	25	75	100

Semester	Component	Course title		Course Code	Hrs	Credits	Marks			
							CI A	ES E	Total	
5	LEVEL 7	Skill	Core Course XV - Cost Accounting –I	III	U23AT511	5	5	25	75	100
		Skill	Core Course XVI – Spread Sheet for Business(P)	III	U23AT512	4	4	40	60	100
		Skill	Core Course XVII - Income Tax Law and Practice I	III	U23AT513	6	5	25	75	100
		General	Core Course XVIII – International Trade	III	U23AT514	5	5	25	75	100
		Skill	Elective –V Discipline Specific Elective – Financial Management or Human Resource Management	III	U23AT5:A/ U23AT5:B	4	4	25	75	100
		General	Elective – VI Discipline Specific Elective – Capital Markets or Financial Derivatives	III	U23AT5:C/ U23AT5:D	4	4	25	75	100
		General	Core Course XIX-Internship-V	III	U23AT5I5	-	1	10	-	100

		(Taxation)					0			
	General	VLO: ABUNDANT LIFE / HUMAN VALUES	IV	U23VLO51/ U23VLO52	2	2	100	-	100	
<b>6</b>	<b>LEVEL 7 / Office Administrator</b>	Skill	Core Course XX – Costing Accounting –II	III	U23AT615	4	4	25	75	100
		Skill	Core Course XXI - Management Accounting	III	U23AT616	4	4	25	75	100
		Skill	Core Course XXII - Income Tax Law and Practice II	III	U23AT617	5	5	25	75	100
		General	Core Course XXIII – Auditing and Corporate Governance	III	U23AT618	4	4	25	75	100
		Skill	Major Project with Viva Voce	III	U23AT6PJ	1	1	25	75	100
		General	Elective VII-Discipline Specific Elective – <b>Micro Finance</b> OR Direct Tax Management	III	U23AT6:A/ U23AT6:B	6	6	25	75	100
		Skill	Elective VIII-Discipline Specific Elective-Indirect Taxation or Forex Management	III	U23AT6:C/ U23AT6:D	4	4	<b>25</b>	<b>75</b>	100
		General	Extension Activity	V	U23ETA61	---	1	-	-	
		General	Professional Competency Skill enhancement Course –General Awareness on Competitive Exams	IV	U23AT6G1	2	1	100	-	100
				Total Credits	180					

**FIRST YEAR – SEMESTER – I**  
**CORE – I: FINANCIAL ACCOUNTING I**

Subject Code: U23AT101	L	T	P	S	Credits	Hours	Marks		
							CIA	External	Total
					6	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								18
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								20
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								18
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								19
<b>TOTAL</b>								<b>90</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									

<b>Textbooks</b>	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
<b>Reference Books</b>	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**FIRST YEAR – SEMESTER – I****CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT102					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								12
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								12
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								12
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								12

V	<p><b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	12
<b>Total</b>		<b>60</b>
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	



**FIRST YEAR – SEMESTER – I****ELECTIVE - I: BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT1:A					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
<b>LO2</b>	To develop the students to understand about trade enquiries								
<b>LO3</b>	To make the students aware about various types of business correspondence.								
<b>LO4</b>	To develop the students to write business reports.								
<b>LO5</b>	To enable the learners to update with various types of interviews								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	<b>Banking &amp; Insurance Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile								12
	<b>TOTAL</b>								<b>60</b>

<b>Textbooks</b>	
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
<b>2</b>	RithikaMotwani, Business communication, Taxmann, New Delhi.
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

**FIRST YEAR – SEMESTER - I****ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT1:B					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concepts of Economic growth and development								
<b>LO2</b>	To know the features and factors affecting economic development								
<b>LO3</b>	To gain understanding about the calculation of national income								
<b>LO4</b>	To examine the role of public finance in economic development								
<b>LO5</b>	To understand the causes of inflation								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Economic Development and Growth</b> Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	<b>Classification of Nations on the basis of development</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	<b>National Income</b> Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply								12

<b>TOTAL</b>		<b>60</b>
<b>Textbooks</b>		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	NitinSinghania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
<b>Reference Books</b>		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.jstor.org">http://www.jstor.org</a>	
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>	
3	<a href="http://www.epw.in">http://www.epw.in</a>	

**FIRST YEAR – SEMESTER – I****ELECTIVE - I: BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT1:C					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the approaches to economic analysis								
<b>LO2</b>	To know the various determinants of demand								
<b>LO3</b>	To gain knowledge on concept and features of consumer behaviour								
<b>LO4</b>	To learn the laws of variable proportions								
<b>LO5</b>	To enable the students to understand the objectives and importance of pricing policy								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									

Unit	Contents	No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	12
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12

IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	<b>12</b>
V	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>Textbooks</b>		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ</a>	
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>	
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>	

**FIRST YEAR – SEMESTER – I****SEC – 1 Modern Office Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT1S1					2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the Modern Office and Its functions								
<b>LO2</b>	To know the various organisational structure								
<b>LO3</b>	To gain knowledge on Office Accommodations								
<b>LO4</b>	To learn the types of office forms								
<b>LO5</b>	To know the modern methods of filing								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									

Unit	Contents	No. of Hours
I	<b>Modern office and functions:</b> Modern Concept of Office- Importance of office- Functions of Modern Office- Office Management-Definition- Office Manager- Qualifications of Office Manager- Qualities of a Good Office Manager- Duties and Responsibilities .	6
II	<b>Organisational Structure</b> :Organisation Structure - Importance of Organisational Structure- Types of Organisational Structure- Hierarchical Structure – Functional structure-Flat Structure-Divisional Structure- Matrix Structure-Network Structure- Determinants of Organisational Structure.	6
III	<b>Office Accommodations</b> : Meaning - Principles of office Accommodations- Office layout - Factors to be considered while selections Office Layout- Importance of Layout- Types of office (open and private) - Modern Equipment Used in an Office- Factors to be considered for selecting equipment.	6
IV	<b>Office Furniture, Fittings and Accessories:</b> Office Furniture- Fittings and Accessories-Office Forms and Stationery- Types of Office Forms and specimen- Merits of Office Forms- Management of Office Stationery- Principles of Stationery Control.	6
V	<b>Filing</b> : Filing-Importance- Essentials of Good Filing System-- Classification and Arrangements of Files - Modern methods of Filing - Centralised and Decentralised Filing- Essentials of good systems of Indexing-Advantages of Indexing - Types of Indexes- Visible Indexing Vs Blind Indexing- Signalling.	6
<b>TOTAL</b>		<b>30</b>

<b>Textbooks</b>	
1	Office Management and Secretarial Practice , Dr.I.M.Sahai , Sahitya Bhawan Publications,2019
<b>Reference Books</b>	
1	Office Management, R.S.N. Pillai and Bagavathi
2	Modern Office Management & Commercial correspondence, R.C. Bhatia and Sterling
3	Dr. S.C. Tripathi, New Company Law, 2nd Edition, Central Law Publications, 2019
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://freebcomnotes.blogspot.com/2016/06/formation-of-company.html">https://freebcomnotes.blogspot.com/2016/06/formation-of-company.html</a>
2	<a href="http://www.legalserviceindia.com/company%20law/com_4.html">http://www.legalserviceindia.com/company%20law/com_4.html</a>
3	Effective Office Management <a href="http://aztechtraining.com/course/effe...">http://aztechtraining.com/course/effe...</a>



**FIRST YEAR – SEMESTER – I****FOUNDATION COURSE: GENERAL COMMERCIAL KNOWLEDGE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT1N1					2	2	100	-	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concept of Budget								
<b>LO2</b>	To know the Fiscal and Revenue Deficits								
<b>LO3</b>	To gain knowledge on forms of Investment								
<b>LO4</b>	To learn various government schemes to invest								
<b>LO5</b>	To enable the students to understand the recent technology in business								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									

Unit	Contents	No. of Hours
I	BUDGET :Introduction to Union Budget -Meaning-Need for Union Budget -Understanding the process of budget making in India-Types of Budget -Traditional or General Budget-Performance Budget –Zero Based Budget or Sun Set Budget -Components of union Budget -Revenue Budget-Capital Budget-Revenue Receipt-Revenue Expenditure -Capital Receipts-Capital Expenditure	6
II	THE UNION BUDGET: Analysis of Fiscal & Revenue Deficits -Fiscal Policy-Revenue Deficit -Fiscal Deficit – Primary Deficit-Non-Tax Revenue –Thrust areas of Budget Steps-proposed to ensure effective pending.	6
III	FORMS OF INVESTMENT-I:Security forms of Investment -Corporate Bonds/Debenture -Convertible- Non-Convertible-Public Sector Bonds-Taxable-Tax Free Preference Shares – Equity Shares -New Issues -Rights Issue -Bonus Issue.	6

IV	FORMS OF INVESTMENT-II:Non-Security forms of Investment - National Savings Schemes National Savings Certificates -Provident Funds – Statutory Provident Fund-Recognized Provident Fund – Unrecognized Provident Fund - Public Provident Fund Corporate fixed deposit- Public sector-private sector- Life insurance policies -Post office saving bank account – Recurring -Time-Monthly Income Scheme -Senior Citizen Savings Scheme -Real Estate Investment - Gold, Silver – Others- Kisan Vikas Patra -Chits, Nidhisetc -Precautions at time of Investment.	6
V	TECHNOLOGY TRENDS FOR BUSINESS & COMMERCE: BigData – Definition – Meaning – Characteristics Types of Big Data Analysis -Descriptive Analysis -Diagnostic Analysis - Predictive Analysis-Prescriptive Analysis Hadoop for Big Data Applications Job tracker server -Task tracker server Block Chain Technology-Bitcoin -Blockchain-Crypto currency - Distinguish between bit coin and block chain - Bit coin and block chain transaction Data storage mode in blockchain - Public block chains - Private block chains - Consortium block chains Opportunities for Block chain based E-Commerce Platform	6
<b>TOTAL</b>		<b>30</b>
<b>Textbooks</b>		
1	Dr.Vishal Saxena (2019), Business Economics & Business and Commercial Knowledge, Bharat Law House, NewDelhi.	
<b>Reference Books</b>		
1	Dr.C.B.Gupta (2019),Business and Commercial Knowledge, Taxmann's publication NewDelhi	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

**FIRST YEAR – SEMESTER - II****CORE – III: FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT203					5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
<b>Reference Books</b>		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

**FIRST YEAR – SEMESTER – II****CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT204					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract								
<b>LO2</b>	To gain knowledge on performance contracts								
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee								
<b>LO4</b>	To make aware of the essentials of Bailment and pledge								
<b>LO5</b>	To understand the provisions relating to sale of goods								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								12
II	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								12
III	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								12
IV	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								12
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								12
<b>TOTAL</b>								<b>60</b>	
<b>Textbooks</b>									
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.								
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.								

3	M C Kuchhal & VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

## **FIRST YEAR – SEMESTER – II**

### **ELECTIVE - II: Indian Financial System**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT2:A					5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concept of financial system.								
<b>LO2</b>	To know the various types of financial institutions								
<b>LO3</b>	To comprehend the RBI Measures for NBFCs								
<b>LO4</b>	To understand the objectives and functions of financial service								
<b>LO5</b>	To gain the knowledge on role and functions of financial markets & stock exchange								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Overview of Financial System</b> Indian Financial System – Features, Constituents of Financial System – Financial Institutions, Financial Services, Financial Markets and Financial Instruments. Overview of Global Financial System								15
II	<b>Financial Institutions</b> Meaning of Financial Institutions, Special Characteristics, Broad Categories – Money Market Institutions and Capital Market Institutions. Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, Life Insurance Corporation of India, Unit Trust of India.								15

III	<b>Non-Banking Financial Institutions</b> Meaning, Registration, Principal Business of NBFCs, Structure, Supervision, RBI Measures for NBFCs, Other Measures	<b>15</b>
IV	<b>Financial Services</b> Concept, Objectives / Functions, Characteristics, Financial Services – Concept, Classification, Regulatory Framework. Merchant Banking, Mutual Funds, Leasing, Credit Rating.	<b>15</b>
V	<b>Financial Markets &amp; Stock Exchange</b> Meaning and definition, Role and Functions of financial markets, constituents of Financial Markets, Money Market and instruments, Capital Markets and Instruments. <b>Stock Exchange</b> Meaning and Definition, Role and Functions, Regulatory Framework of Stock Exchange, Profile of Indian Stock Exchanges, Listing, Trading.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>Textbooks</b>		
1	Vasantha Desai: The Indian Financial System, HPH	
2	G. Ramesh Babu; Indian Financial System. HPH	
3.	Dr.BharatishRao, B.R. Bharghavi – Indian Financial System, VBH	
4.	Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill	
5.	Dr. Alice Mani: Indian Financial System, SBH	
<b>Reference Books</b>		
1.	D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers	
2.	P N Varshney& D K Mittal: Indian Financial System, Sulthan Chand & Sons	
3.	S.C. Sharma and Monica : Indian Financial System I.K. International Publishers	
4.	E Gardon& K Natarajan: Financial Markets & Services, HPH	
5.	K. Venkatramana, Indian Financial System, SHBP	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.igntu.ac.in/eContent/IGNTU-eContent-457919741593-B.Com-6-Prof.ShailendraSinghBhadouriaDean&amp;-FINANCIALSERVICES-All.pdf">https://www.igntu.ac.in/eContent/IGNTU-eContent-457919741593-B.Com-6-Prof.ShailendraSinghBhadouriaDean&amp;-FINANCIALSERVICES-All.pdf</a>	
2	<a href="https://ebooks.lpude.in/commerce/mcom/term_3/DCOM304_DCOM503_INDIAN_FINANCIAL_SYSTEM.pdf">https://ebooks.lpude.in/commerce/mcom/term_3/DCOM304_DCOM503_INDIAN_FINANCIAL_SYSTEM.pdf</a>	
3	<a href="https://www.pdfdrive.com/indian-financial-system-e58292534.html">https://www.pdfdrive.com/indian-financial-system-e58292534.html</a>	

**FIRST YEAR – SEMESTER - II****ELECTIVE - II: BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT2:B					5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the nexus between environment and business.								
<b>LO2</b>	To know the Political Environment in which the businesses operate.								
<b>LO3</b>	To gain an insight into Social and Cultural Environment.								
<b>LO4</b>	To familiarize the concepts of an Economic Environment.								
<b>LO5</b>	To learn the trends in Global Environment / Technological Environment								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								15
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								15
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								15
IV	<b>Economic Environment</b> Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								15
V	<b>Technological Environment</b> Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								15
<b>TOTAL</b>								<b>75</b>	
<b>Textbooks</b>									
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi								
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai								
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.								
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai								



5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
<b>Reference Books</b>	
1.	Veenakshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

## FIRST YEAR – SEMESTER – II

### ELECTIVE– II: INTERNATIONAL ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT2:C					5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to the concept of international trade and its theories.								
<b>LO2</b>	To provide a comprehensive understanding of balance of trade and payments and its economic effects.								
<b>LO3</b>	To impart knowledge on the foreign exchange rates and its theories.								
<b>LO4</b>	To facilitate students to be aware of the international monetary systems and the structure of IMF.								
<b>LO5</b>	To introduce the students to the international financial institutions.								
<b>Prerequisites: Should have studied Commerce in XII</b>									
UNIT	Contents								No. of Hours
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.								15

II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.(CASE STUDY)	15
III	Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.	15
IV	International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF	14
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.	16
	<b>Total</b>	75
<b>Textbooks</b>		
1.	AnupamaTandon, International Economics, Kalyani Publishers, New Delhi	
2.	D N Dwivedi, International Economics Theory and Policy, Vikas Publishing, Noida	
3.	Dr. S. Sankaran, International Economics, Margham Publications, Chennai	
4.	D M Mithani, International Economics, Himalaya Publishing House, Mumbai	
<b>Reference Books</b>		
1.	Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US	
2.	Paul R. Krugman, International Economics, Pearson, New Delhi	
3.	Dr. S. Sankaran, Principles of Economics, Margham Publications, Chennai	
4.	H C Bhatia, International Economics, Vikas Publishing House, Noida	
<b>Web Resources</b>		
1.	<a href="http://www.ocw.mit.edu">www.ocw.mit.edu</a>	
2.	<a href="http://www.economicsnetwork.ac.in">www.economicsnetwork.ac.in</a>	
3.	<a href="http://www.ibsstudy.wixsite.com">www.ibsstudy.wixsite.com</a>	

**FIRST YEAR – SEMESTER - II**

**SEC - II: MICRO, SMALL AND MEDIUM ENTERPRISES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT2S2					2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the regulatory framework of MSME								
<b>LO2</b>	To know the supportive institutions for SME								
<b>LO3</b>	To gain an insight into source of Funds.								
<b>LO4</b>	To familiarize the role of Credit Guarantee Trust of Small Industries								
<b>LO5</b>	To learn the technological development in SME								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Regulatory and Legal Framework for MSME :</b> Evolution of SMEs- Characteristics- Advantage of MSME - Role in Economic Development- Rules & Regulations - MSMEs: Policy, Regulatory and Legal Framework- MSME Development Bill, 2005 – LLP Act- Registration of SME – Procedure- CIBIL, CERSAI, D & B report, MIRA report.								6
II	<b>Supportive Institutions:</b> Institutional Framework & MSME Financing- Institutions - Central Government - SSI Board, SIDO, SISI, PPDCs, RTCs, CFTI, NISIET, NIESBUD, NSIC - State Government: Directorate of Industries- DICs, SFCs, SIDC / SIIC, SSIDC - Financial Institutions & Banks- SIDBI, Commercial Banks, RRBs and Co-op. Banks etc.- Enterprise Perspective - Banker's Perspective.								6
III	<b>Financing:</b> Sources of finance and methods of financing SMEs- Relevance of quasi capital and own money in business - Start up and Start up development phases- Venture Capital, Hybrid Capital, special financial products for SMEs.								6
IV	<b>Credit Guarantee Trust for small industries :</b> Role and Functions of Credit Guarantee Trust for small industries (CGTSI)- CGTMSE, PMEGP, TUFs, NEF.- Rehabilitation; Sickness-symptoms- Warning signals, diagnosis and prescriptions, rehabilitation- Restructuring, holding on operations- NPA management, recovery options, legal aspects / options- Securitization and exit options / alternatives.								6
V	<b>Technological Development in SME :</b> Business Development Service Providers - Role & Responsibilities - Improving Competitiveness of SMEs through Enhancing Productivity -Market Promotion and Development - Technological Development in SMEs- Environmental Impact Assessment- Modernization issues (technological and quality up gradation).								6
<b>TOTAL</b>								<b>30</b>	
<b>Textbooks</b>									

1	Micro, Small and Medium Enterprises in India- Indian Institute of Banking and Finance Publications
<b>Reference Books</b>	
1.	Fundamentals of Entrepreneurship and Small Business Management, Dr.Vasant Desai, Himalaya Publishing House.2019
2.	Small Scale Industries and Entrepreneurial Development, C.S.V.Murthy, Himalaya Publishing House.2017
3.	Micro, Small and Medium Enterprises Development Act 2006, Abha Jaiswal
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://msme.gov.in/Media-and-press-release/e-book">https://msme.gov.in/Media-and-press-release/e-book</a>

**SECOND YEAR – SEMESTER – II**

**SEC –III: MS.WORD AND POWER POINT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ATPS3					2	2	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	To practise creation and saving of a word document								
<b>LO2</b>	To know the editing features and page formatting								
<b>LO3</b>	To gain an insight into usage of Tables in word document								
<b>LO4</b>	To familiarize with the advanced tools in MS Word								
<b>LO5</b>	To work in Power Point .								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Beginning to Use Microsoft Word:</b> Word Processing versus Desktop Publishing- Starting - Microsoft Word -virtual Tour of MS Word - Opening a New Document -Saving a Document- Getting Help with MS Word .								6

II	<b>Editing Features:</b> Spell Check - Thesaurus -creating Own Default Dictionary -Word Count - <b>Paragraph Formatting</b> -Changing Paragraph Alignment -Indenting Paragraphs -Add Borders or Shading to a Paragraph - Apply Paragraph Styles -Creating Links within a Document.	6
III	<b>Tables:</b> Creating Tables -Creating a table by highlighting the boxes- Create a table by using Insert Table command - Converting Text into a Table - Quick Tables - Merging Cells and Splitting Cells -Creating a Nested List -Format Your List -Creating Outlines- <b>Page Formatting</b> -page Margins -Applying Page Border and Colour-Insert Headers and Footers (including Page Numbers;-Creating a Page Break -insert a Cover Page - Inserts a Blank Page. Inserting Graphics, Pictures, and Table of Contents) - inserting Special Characters.	6
IV	<b>Advanced Tools:</b> References and Citations -Macros - Compare and Merge Documents -Protect Document -Mailing Lists - Creating a List for Mail Merge – Mail Merge.	6
V	<b>Power Point Presentations:</b> Creating New Presentation-Templates designing -Adding special effects to slide transitions- Working with Master Slides- Setting up slide shows and rehearsing timings for slides- Collaborating using social media and PowerPoint together.	6
<b>TOTAL</b>		<b>60</b>
<b>Textbooks</b>		
1	Microsoft Word Bible – Herb Tyson, Microsoft Word MVP	
<b>Reference Books</b>		
1	Microsoft Word in Depth – FaitheWempen- Que	
2	MS.Office PowerPoint Presentations - Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasne.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.sos.wa.gov/_assets/library/libraries/projects/ita/mosita_word_ebook_study%20guide.pdf">https://www.sos.wa.gov/_assets/library/libraries/projects/ita/mosita_word_ebook_study%20guide.pdf</a>	
2	<a href="https://ptgmedia.pearsoncmg.com/images/9780735669413/samplepages/9780735669413.pdf">https://ptgmedia.pearsoncmg.com/images/9780735669413/samplepages/9780735669413.pdf</a>	

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT305					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand about the pro-rata allotment and Underwriting of Shares								
<b>LO 2</b>	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
<b>LO 3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
<b>LO 4</b>	<b>To examine the various methods of valuation of Goodwill and shares</b>								
<b>LO 5</b>	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment <b>Issue of Rights and Bonus Shares</b> - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								12
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at <b>Par, Premium and Discount.</b> Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								12
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial								12

	Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	
IV	<p><b>Valuation of Goodwill &amp; Shares</b></p> <p>Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.</p> <p>Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.</p>	12
V	<p><b>Indian Accounting Standards</b></p> <p>International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant &amp; Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. <b>(Theory Only)</b></p>	12
	<b>TOTAL</b>	<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolII,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
<b>Reference Books</b>		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	

2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

### **SECOND YEAR – SEMESTER - III**

#### **CORE – VI: BANKING LAW AND PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT306					3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>



I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	8
II	<b>Central Bank and Commercial Bank</b> Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	10
III	<b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.	8
IV	<b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	10
V	<b>Digital Banking</b> Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	9
<b>TOTAL</b>		<b>45</b>
<b>Textbooks</b>		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	

3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
<b>Reference Books</b>	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

## **SECOND YEAR – SEMESTER - III**

### **CORE – IX: PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT307					3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concept and functions of marketing								
<b>LO2</b>	To understand the importance of market segmentation								
<b>LO3</b>	To examine the stages of new product development								
<b>LO4</b>	To gain knowledge on the various advertising medias								
<b>LO5</b>	To analyse the global market environment								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours

I	<b>Introduction to Marketing:</b> Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	<b>8</b>
II	<b>Market Segmentation:</b> Meaning and definition-Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning-Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.	<b>9</b>
III	<b>Product &amp; Price:</b> Marketing Mix–an overview of 4P’s of Marketing Mix– Product Introduction to Stages of New Product Development– Product Life Cycle—Pricing–Policies-Objectives–Factors Influencing Pricing–Kinds of Pricing.	<b>8</b>
IV	<b>Promotions and Distributions</b> Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs. Digital Media - Sales Promotion – types of salespromotion–PersonalSelling–Qualitiesneededforpersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	<b>10</b>
V	<b>Competitive Analysis and Strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing–E–Tailing–CRM–MarketResearch–MISandMarketingRegulation.	<b>10</b>
<b>TOTAL</b>		<b>45</b>
<b>Textbooks</b>		
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi	
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand&Sons, NewDelhi.	

3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai
4	Dr.N.RajanNair,Marketing,Sultan Chand & Sons.New Delhi
5	Neeru Kapoor Principles Of Marketing,PHILearning,NewDelhi
<b>Reference Books</b>	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2	Dr.J.Jayasankar,Marketing Management,Margham Publications,Chennai.
3	Assael,H.Consumer Behaviour and Marketing Action,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

### **SECOND YEAR – SEMESTER - III**

#### **ELECTIVE - III: BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT3:A					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the basics of ratio, proportion, indices and proportions								
<b>LO2</b>	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
<b>LO3</b>	To familiarise with the measures of central tendency								
<b>LO4</b>	To conceptualise with correlation co-efficient								
<b>LO5</b>	To gain knowledge on time series analysis								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									

<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.	<b>12</b>
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	<b>12</b>
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	<b>12</b>
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	<b>12</b>
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>20% Theory and 80% Problem</b>		
<b>Textbooks</b>		
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai	
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida	
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune	
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra	
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai	
<b>Reference Books</b>		
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida	
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York	
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover	
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi	
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

Web Resources	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

## SECOND YEAR – SEMESTER - III

### ELECTIVE - III: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT3:B					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concepts and principles of contract of insurance								
<b>LO2</b>	To understand the basic concepts of life insurance								
<b>LO3</b>	To gain knowledge on the principles of general insurance								
<b>LO4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO5</b>	To know the risk management process								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	<b>Life Insurance</b> Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12

V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>Textbooks</b>		
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.	
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.	
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.	
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.	
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.	
<b>Reference Books</b>		
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.	
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.	
3	Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.	
4	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.	
5	AnandGanguly – Insurance Management, New Age International Publishers.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>	
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>	
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>	

**SECOND YEAR – SEMESTER - III****ELECTIVE - III: Working Capital Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT3:C					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To explain working capital and interpret the cash conversion cycle								
<b>LO 2</b>	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
<b>LO 3</b>	To prepare a cash budget and comment on it								
<b>LO 4</b>	To assess the components of credit policy and its evaluation								
<b>LO 5</b>	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								12
II	<b>Financing Current Assets</b> Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.								12
III	<b>Cash Management</b> Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.								12
IV	<b>Receivables Management</b> Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.								12
V	<b>Inventory Management</b> Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.								12



	<b>TOTAL</b>	<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		

<b>Textbooks</b>	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
<b>Reference Books</b>	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://onlinecourses.nptel.ac.in">http://onlinecourses.nptel.ac.in</a>
2	<a href="https://www.iifl.com">https://www.iifl.com</a>
3	<a href="http://ebooks.lpude.in">http://ebooks.lpude.in</a>

### SECOND YEAR – SEMESTER - III

#### SEC IV- Entrepreneurial skill

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT3S4					1	1	100	-	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the entrepreneurs and types of entrepreneurs								
<b>LO 2</b>	To know the various skills of entrepreneurs.								
<b>LO 3</b>	To learn various financial assistance available for entrepreneurs								

<b>LO 4</b>	To assess the sources of finance	
<b>LO 5</b>	To know the forms of business organisation	
<b>Prerequisite: Should have studied Commerce in XII Std</b>		
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction</b> :Definition- Concept -Characteristics -Functions-Difference between Entrepreneur and Enterprise, Entrepreneur and Manager, Entrepreneur and Intrapreneurs -Types of Entrepreneurs- New generations of entrepreneurship: Social Entrepreneurship –Entrepreneurship-Ecopreneur-Self Help Groups-Health Entrepreneurship-Tourism Entrepreneurship-Women Entrepreneurship	<b>3</b>
II	<b>Entrepreneurship Development Skills:</b> Business management skills, - teamwork and leadership skills, Communication and listening, Customer -service skills, Financial skills, Analytical and problem-solving skills - critical thinking skills, Strategic thinking and planning skills, Technical skills. Classroom Activity: -Shift the Paradigm from Individual to Team-Build a Creative Atmosphere-Healthy Communication Fosters – collaboration-Work Together, Celebrate Together-Keep your Employees Stress-Free	<b>3</b>
III	<b>Financial assistance and services</b> : DIC-SIPCOT-TIIC-NSIC-SIDO-SIDC-KVIC-SIDBI-EDII-SFC-IDBI-ICICI-IFCI  Classroom Activity: Invite entrepreneurs, industry officials, bankers for interaction-Identify your hobbies and interest and convert them into business ideas-Select any product and prepare its cost sheet-Open a saving account and built your own capital-Engaging in marketing of products-Select a social cause, set objectives, plan and work for its accomplishment.	<b>3</b>
IV	<b>Sources of Finance:</b> Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.  Field Activity :Coir mattress cushions and matting-Hand gloves of all types Lamp holders, letter boxes-Paper conversion products like ice cream cup, paper cup, saucers and paper plates, paper bags, envelopes.-Pickles, pap pads ,beauty parlors-Servicing of gardening equipment’s, internet browsing.	<b>3</b>

V	<p><b>Forms of business organization:</b> Sole proprietorship, partnership, - corporations, Limited Liability company- mission, vision and strategy formulation</p> <p>Field Activity: Develop awareness about entrepreneurship and successful entrepreneurs-Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication-Understand the entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective.</p> <p>Assignments and Projects; and Practical Experiences including challenges, internships and apprenticeships.</p>	<b>3</b>
<b>TOTAL</b>		<b>15</b>

<b>Textbooks</b>	
1	Dr. Gordan and Natarajan, Entrepreneurial Development, HPH, Mumbai
2	Khanka S.S., Entrepreneurial Development, S.Chand& Co. Ltd., New Delhi,
3	S.Anilkumar ,Entrepreneurial development, new age international, new delhi
<b>Reference Books</b>	
1	Jaysree Suresh, entrepreneurial development Margham publication, Chennai
2	RajShanker, entrepreneurial development , vijay Nicole imprints pvt ltd , Chennai .
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.entrepreneur.com">www.entrepreneur.com</a>
2	<a href="http://inventors.about.com/od/entrepreneur/">http://inventors.about.com/od/entrepreneur/</a>

**SECOND YEAR – SEMESTER - III****SEC V: Computerized Accounting-I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ATPS5					3	3	40	60	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the system of computerised accounting								
<b>LO 2</b>	To create, alter and delete accounting group, ledgers and vouchers								
<b>LO 3</b>	To create, alter and delete stock group, stock item etc.								
<b>LO 4</b>	To use cost centre and cost category in tally								
<b>LO 5</b>	To view various reports in tally								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> - Accounting and Computerized Accounting Systems-Accounting Principles, Concepts and Convention-Computerized Accounting System – Various Accounting Software-Getting started with Tally Prime and Various versions-Features and Configurations-Creating a Company-Shut a Company- Alter Company details.								3
II	<b>Accounting Master:</b> Creating Accounting Groups, ledgers and Vouchers-Accounting Groups Creation, Altering Groups and Deleting Groups - Accounting Ledgers Creation, Altering and Deleting Ledgers - Accounting Voucher Types, Making, Altering and Deleting Voucher Entry- Creating a New Voucher Type.								3
III	<b>Inventory Master:</b> Creating Inventory Master -Creating a Stock Group-Creating a Stock Godown- Creating a Unit of Measurement-Creating a Stock Item-Inventory Voucher Types, Making, Altering and Deleting -Entering Inventory details in Accounting Vouchers-Creating an Item Invoice and an Accounting Invoice.								3
IV	<b>Cost Centre and Cost Categories:</b> Creation of Cost Centre and Cost Categories -Using Cost Categories and Cost Centre in Transactions - Cost Centre Reports- Category Summary-Cost Centre Break-up-Ledger Break up .								3

V	<b>Accounting Reports:</b> Statement of Accounts - Sales Register and Purchase Register - Trial Balance -Profit and Loss Account-Balance sheet-Ratio Analysis-Backup and Restore.	<b>3</b>
	<b>TOTAL</b>	<b>60</b>

<b>Textbooks</b>	
1	Official Guide to Financial Accounting Using Tally Prime with GST, Tally Education Pvt.Ltd, BPB Publisher.
<b>Reference Books</b>	
1	Learn Tally.EPR.9 with GST and E-Way Bill, Rajesh Chheda, Ane Books,
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://youtu.be/ro1Kdo6z8xk">https://youtu.be/ro1Kdo6z8xk</a>

## SECOND YEAR – SEMESTER – IV

### CORE – XI: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>U23AT408</b>					<b>4</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction								
<b>LO2</b>	To know Final statements of banking companies								
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts								
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet								
<b>LO5</b>	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									

Unit	Contents	No. of Hours
I	<p><b>Amalgamation, Internal &amp; External Reconstruction</b></p> <p>Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings).</p> <p><b>Internal &amp; External Reconstruction</b></p> <p>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</p>	12
II	<p><b>Accounting of Banking Companies</b></p> <p>Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.</p>	12
III	<p><b>Insurance Company Accounts:</b></p> <p>Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.</p>	12
IV	<p><b>Consolidated Financial Statements</b></p> <p>Introduction-Holding &amp; Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).</p>	12
V	<p><b>Liquidation of Companies</b></p> <p>Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.</p>	12
	<b>TOTAL</b>	<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New	

	Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
<b>Reference Books</b>	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

**SECOND YEAR– SEMESTER– IV****CORE XII –COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT409					3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013								
<b>LO2</b>	To have an understanding on the formation of a company								
<b>LO3</b>	To understand the requisites of meeting and resolution								
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors								
<b>LO5</b>	To familiarize with the various modes of winding up								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								9
II	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								9
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								9
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								10



V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	8
<b>TOTAL</b>		<b>45</b>
<b>Textbooks</b>		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
<b>Reference Books</b>		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>	
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>	
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>	

**SECOND YEAR– SEMESTER– IV****CORE XIII –COMPUTERISED ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ATP10					3	3	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	To Prepare the accounts using receivables and payables techniques.								
<b>LO2</b>	To Appraise the payroll management system in a company								
<b>LO3</b>	To Use the advanced inventory system.								
<b>LO4</b>	To prepare inventory with actual and billed quantity								
<b>LO5</b>	To Prepare accounts in multiple currencies								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Receivable and payable management:</b> Introduction and types of reference-New reference-Against reference-Advance reference-On account- <b>Payroll Management</b> -Features of Payroll-Activation of Payroll-Processing Payroll -Creation of Employee Master-Creation of Payroll Units-Attendance Types-Creation of Pay heads-Defining Salary Details for an employee-Salary Processing-Payroll Reports-Generating Pay Slip -Generating Attendance Sheet-Generating Payroll Statutory Summary								9
II	<b>Advanced Inventory :</b> Order processing-Purchase Order Processing-Altering a Purchase Order-Sales Order Processing-Altering a Sales Order- Viewing Order Details-Display Columnar Orders & Stock Details- Bill pending and order pending details- <b>Re-order level</b> - Setting up re-order level-Preparing vouchers- Viewing the balance quantity- Ordering the minimum and maximum order quantity.								9

III	<b>Additional Cost on Purchases:</b> Appropriate by value-Appropriate by quantity-Group and ledger for additional cost creation- Voucher preparation- <b>Bill of Materials (BOM)</b> -Component list creation-Voucher type creation for manufacturing journal-Voucher creation with additional cost while manufacturing -Fixation of selling price on cost price.	<b>9</b>
IV	<b>Actual and billed quantity and zero valued entry:</b> Actual and billed quantity activation-Zero valued entries- Distinction between actual and billed quantity and zero valued entry-Viewing the difference . <b>Price List-</b> Introduction and activation-Types of price level- Creation of price list-Creation of stock item and vouchers.	<b>10</b>
V	<b>Multiple Currencies:</b> Introduction and various types of Currency activation-Currency Creation, Alteration and Deletion-Voucher Class Creation- Meaning of Unadjusted Forex-.Adjustment of Unadjusted Forex- <b>Advanced Features-</b> E-mailing a report-Benefits- Export and Import of Data-Benefits.	<b>8</b>
<b>TOTAL</b>		<b>45</b>
<b>Textbooks</b>		
1	Official Guide to Financial Accounting Using Tally.ERP 9 with GST, Tally Education Pvt.Ltd, BPB Publisher, 1 <sup>st</sup> January, 2018.	
<b>Reference Books</b>		
1	Learn Tally.EPR.9 with GST and E-Way Bill, Rajesh Chheda, Ane Books, 1 <sup>st</sup> January, 2018	

**SECOND YEAR – SEMESTER - IV****ELECTIVE - IV: Fundamentals of Investment**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT4:A					3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To introduce the student acquire knowledge about investment environment process								
<b>LO 2</b>	To make impact experience on fixed income securities								
<b>LO 3</b>	To understand the approaches of equity analysis								
<b>LO 4</b>	To get acquainted with Portfolio Analysis and Financial Derivatives								
<b>LO 5</b>	To acquire the knowledge of Investor Protection								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>The Investment Environment</b> The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.								9
II	<b>Fixed Income Securities</b> Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.								9
III	<b>Approaches to Equity Analysis</b> Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.								9
IV	<b>Portfolio Analysis and Financial Derivatives</b> Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India								9
V	<b>Investor Protection</b> Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism								9
	Total								45
Textbooks									
1.	V K Bhalla, Fundamental of Investment Management, S Chand Publication, New Delhi								
2.	Dr.VanitaTripathi, Fundamental of Investment, Taxmanns, New Delhi								
3	Dr.Preeti Singh Fundamental of Investment, Himalaya Publishing House, Mumbai								

4	Prasanna Chandra , investment analysis and portfolio management, McGraw hill education, new delhi
5	C P Jones, investment analysis and management, Wiley publication, new york
<b>Reference Books</b>	
1.	Yasminsofatvinayak&Sanjeev Kumar, fundamentals of investment, kalyani publication, new delhi
2.	S K Sharma &gurmeetKaur, fundamentals of investment, sultan chand, new delhi
3	Mayo , all introduction to investment, cengage learning, England
4	R p rustogi , fundamentals of investment, sultan chand and sons , new delhi
<b>Web Resources</b>	
1.	<a href="https://www.coursera.org">https://www.coursera.org</a>
2.	<a href="https://www.classcentral.com">https://www.classcentral.com</a>
3	<a href="https://www.ibm-institute.com">https://www.ibm-institute.com</a>

**SECOND YEAR – SEMESTER – IV**

**ELECTIVE IV – Operation Research**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT4:B					3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to operations research and linear programming.								
<b>LO2</b>	To impart knowledge about transportation and assignment problems.								
<b>LO3</b>	To get acquainted with game theory and simulation.								
<b>LO4</b>	To develop abilities to analyse and manage inventories using various methods.								
<b>LO5</b>	To acquire knowledge on network analysis.								
<b>Prerequisite: Should have studied Statistics in 1<sup>st</sup> year B.Com.</b>									

UNIT	Contents	No. of Hours
I	<p><b>Introduction to Operations research and Linear Programming Problem</b></p> <p>Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method</p>	9
II	<p><b>Transportation and Assignment problem</b></p> <p>Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone &amp; MODI methods - Assignment problem</p>	9
III	<p><b>Game Theory and Simulation</b></p> <p>Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation</p>	9
IV	<p><b>Inventory Management</b></p> <p>Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)</p>	9
V	<p><b>Network Analysis</b></p> <p>Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.</p>	9
	Total	45
Textbooks		
1.	C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida	

2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
<b>Reference Books</b>	
1	S Kalavathy, Operations Research, Vikas Publications, Noida
2	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5	P.R.Vittal - Operation Research, Margham Publications, Chennai
<b>Web Resources</b>	
1.	<a href="http://www.orsi.in">www.orsi.in</a>
2.	<a href="http://www.learnaboutor.co.uk">www.learnaboutor.co.uk</a>
3.	<a href="http://www.theorsociety.com">www.theorsociety.com</a>

**SECOND YEAR – SEMESTER - IV****ELECTIVE - IV: Financial Markets**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT4:C					3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the regulatory framework in the Indian debt market.								
<b>LO2</b>	To gain the knowledge on the growth of corporate sector and in the equity market								
<b>LO3</b>	To know the commodity market and commodity exchange in india.								
<b>LO4</b>	To understand the money market and regulatory framework								
<b>LO5</b>	To have an insight on Indian foreign exchange market								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Debt Market</b> Evolution of Debt Markets in India - Primary market & secondary market - Money market & Debt Market in India - Fundamental features of debt instruments - Regulatory framework in the Indian debt market								9
II	<b>Introduction to Equity Market</b> Meaning and Definition of equity shares - Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders - Separation of ownership and management in companies - Need for attracting more investors towards equity - Need for strengthening secondary markets • Link between Primary Market and Secondary Market								9
III	<b>Introduction to Commodity Market</b> Emergence of Commodity Market - Dynamics of global commodity markets - Commodity Market in India - Commodity Exchanges in India - Role of Information in Commodity Markets - Linkages between equity markets and commodity markets								9
IV	<b>Introduction to Money Market</b> Meaning of Money Market - features of money markets, importance of money market: Role of Primary dealers in money markets - Regulatory framework of RBI, FIMMDA (Fixed Income, Money Market and Derivatives Association) and Foreign Exchange Dealers Association of India (FEDAI), conDS, NDS-OM								9
V	<b>Introduction to Indian Foreign Exchange Market</b> FOREX market in India: A historical perspective FERA Vs. FEMA, Pre-liberalization Exchange Rate Regime in India and Hawala market, Brief introduction to currency convertibility in current and Capital account								9
<b>TOTAL</b>								<b>45</b>	



<b>Textbooks</b>	
1	Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
2	Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3	Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
<b>Reference Books</b>	
1	PallaviModi : Equity – The Next Investment Destination
2	B. Kulkarni – Commodity Markets & Derivatives.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>Reference Books</b>	
1	<a href="https://web.gccaz.edu/~bri2097936/Economics%20211%20Fall%202011/The%20Economist%20-%20Guide%20to%20the%20Financial%20Markets.pdf">https://web.gccaz.edu/~bri2097936/Economics%20211%20Fall%202011/The%20Economist%20-%20Guide%20to%20the%20Financial%20Markets.pdf</a>
2	<a href="http://cbseacademic.nic.in/web_material/publication/archive/Financial%20Market%20Final.pdf">http://cbseacademic.nic.in/web_material/publication/archive/Financial%20Market%20Final.pdf</a>
3	<a href="http://www.kadamaee.ir/payesh/books-tank/19/Mishkin%20&amp;%20Eakins%20-%20Financial%20Markets%20and%20Institutions,%207e%20(2012).pdf">http://www.kadamaee.ir/payesh/books-tank/19/Mishkin%20&amp;%20Eakins%20-%20Financial%20Markets%20and%20Institutions,%207e%20(2012).pdf</a>

## SECOND YEAR – SEMESTER - IV

### SEC-VI –SERVICE-LEARNING: FINANCIAL SECURITY THROUGH INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT4S7					<b>1</b>	<b>1</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concept of service-learning.								
<b>LO2</b>	To gain the knowledge on Life Insurance								
<b>LO3</b>	To know various types of general insurance								
<b>LO4</b>	To serve the community by providing knowledge on Life Insurance								
<b>LO5</b>	To serve the community by providing knowledge on General Insurance								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Concepts of Service-Learning:</b> Service learning – Definition, Principles- engagement, reflection, reciprocity, public dissemination; Meaning of community and understanding of community dynamics. Project planning stages and Ethical concerns .								<b>3</b>

II	<b>Theoretical Concepts of Life Insurance:</b> Introduction of Insurance- Consequences of not having Insurances-Advantages of taking Insurance - Scope for Insurance -Types of Insurance-Life Insurance- Kinds of Life Insurance Policy- Avenues available to buy insurance- Criteria for selection of insurances-Retirement Planning. <b>Classroom Activity:</b> Chart Preparation on types of Insurance- PPT for Insurance Sector in India -PPT for Kinds of Life Insurance Policy- Role Play-Seminar on Why do we need to take insurance? And Consequences of not having Insurance.	<b>3</b>
III	<b>Theoretical Concepts of General Insurance:</b> Introduction to General Insurance- Health Insurance- importance of taking Health Insurance- Types of Health Insurance – Government Health Insurance Schemes- Government Insurance Schemes against Accidents-Fire Insurance-Travel Insurance-Mobile Insurance – Property Insurance – Home Insurance-Vehicle Insurance. <b>Classroom Activity:</b> Chart Preparation on Kinds of General Insurance- PPT for Health Insurance- Role Play-Seminar on Insurance for Accident, Fire Insurance Travel Insurance, Mobile Insurance Property Insurance, Vehicle Insurance etc.	<b>3</b>
IV	<b>Community Engagement :</b> Community profile; Area mapping; Creating awareness about Various life insurance-Make the uninsured people to be insured- Providing financial security awareness through Life Insurance.	<b>3</b>
V	<b>Community Engagement:</b> Providing financial security awareness through Health Insurance, Property Insurance, Home Insurance and Various Government Insurance Schemes- Make the eligible people apply for PMJAY, Property insurance, Home Insurance etc.	<b>3</b>
<b>TOTAL</b>		<b>15</b>
<b>Textbooks</b>		
1	Principles and practice of Insurance, Dr.A.Murthy, Margham Publication, 2019.	
<b>Reference Books</b>		
1	Insurance Principles and Practices, M.N.Mishra & S.B. Mishra- - S.Chand& Sons, 2016 New Delhi.	
2	Principles and practice of Insurance, Dr.P.Periyasami, , Himalaya Publishing	

	House 2011
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.himpub.com/documents/Chapter1906.pdf">http://www.himpub.com/documents/Chapter1906.pdf</a>

**THIRD YEAR – SEMESTER - V**

**CORE – XV: COST ACCOUNTING - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT511					5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various concepts of cost accounting.								
<b>LO2</b>	To prepare and reconcile Cost accounts.								
<b>LO3</b>	To gain knowledge regarding valuation methods of material.								
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO5</b>	To know the apportionment of Overheads.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15

V	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi	
<b>Reference Books</b>		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.	
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,	
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi	
4	Murthy A & GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai	
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>	
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>	
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>	

**THIRD YEAR – SEMESTER - V****CORE COURSE XVI: Spreadsheet for Business**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ATP12					4	4	40	60	100

Learning Objectives		
<b>LO1</b>	To introduce students to Excel as an important tool in business applications	
<b>LO2</b>	To familiarize them with the features and functions of a spread sheet.	
<b>LO3</b>	To understand the concepts of accounting, reporting and analysis using spread sheet.	
<b>LO4</b>	To Construct formulas, including the use of built-in functions, and relative and absolute reference	
<b>LO5</b>	To develop various applications using MS-Excel.	
<b>Prerequisites: Should have studied Commerce in XII Std</b>		
Unit	Contents	No. of Hours
I	<b>Introduction</b> Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	12
II	<b>Financial, Logical and Text Functions</b> <b>Financial Functions</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPV, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); <b>Logical Functions:</b> AND, OR, NOT, IF, TRUE; <b>Text Functions:</b> UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	12
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	12
IV	<b>Reference</b> Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	12

V	<b>Projects and Applications</b> Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>100% PRACTICAL</b>		
<b>Textbooks</b>		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
<b>Reference Books</b>		
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.	
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>	
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>	
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>	

**THIRD YEAR – SEMESTER - V****CORE – XVII: INCOME TAX LAW AND PRACTICE-I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT513					5	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act,1961.								
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.								
<b>LO3</b>	To compute income under the head salaries.								
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								13
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	<b>Income from Salary</b> Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								24
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								18

V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	20
<b>TOTAL</b>		<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
<b>Reference Books</b>		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.	
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>	
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>	
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>	



**THIRD YEAR – SEMESTER - V****CORE – XVIII: INTERNATIONAL TRADE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT514					5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To describe the for and against of international Trade								
<b>LO2</b>	To discuss the objectives and functions of WTO								
<b>LO3</b>	To know the strategies of Foreign Trade Policy								
<b>LO4</b>	To understand the institutional financial support for Export								
<b>LO5</b>	To assess the procedures and formalities in the Export of Goods								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to International Trade:</b> Meaning and Features- Objectives- Domestic Trade Vs International Trade- Arguments for and against international trade- Trade Policy- Free Trade and Protection-Trade Barriers- Tariffs and its types-Non-Tariff Barriers and its types.								15
II	<b>International Trading Environment:</b> World Trade Organization (WTO)- Objectives and Functions of WTO- Salient Features of Uruguay Round Agreement- Concept of Balance of Trade- Concept of Balance of Payment - Foreign Exchange Market- Functions and Dealings on the Foreign Exchange Market- Exchange rate Systems and Classifications.								15
III	<b>Foreign Trade Policy and Regulation:</b> The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy- Objectives, Strategies, Features and Promotional Measures- Export Promotion in India- Importance and Objectives- Export Promotion Measures- EOU, EPZ and SEZ.								15

IV	<b>Export Finance:</b> Institutional Finance for Export- Pre Shipment Credit - Post Shipment Credit- EXIM Bank- ECGC- Quality Control and Pre-shipment Inspection- FEMA-IMF-IFC- UNCTAD – UNIDO.	15
V	<b>Export Procedures and Documentation:</b> Procedures and Formalities in the export of goods- Exchange Control Formalities- Shipping of Goods- Export Documents related to Goods- Certificates related to shipment- Documents related to payment- Documents related to Excisable Goods- Documents related to Foreign Exchange Regulation.	15
<b>TOTAL</b>		<b>75</b>
<b>THEORY 100%</b>		
<b>Textbooks</b>		
1	International Business Text & Cases, Francis Cherunilam PHI Learning Pvt Ltd July 2020	
<b>Reference Books</b>		
1	Financing International Trade- Banking Theories and Applications, Gargi Sanati, SAGE Publications Pvt.Ltd, 15 <sup>th</sup> September, 2017.	
2	International Trade Finance, Indian Institute of Banking & Finance, Taxmann Publications Pvt,Ltd, 1 <sup>st</sup> January, 2017.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310">https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310</a>	

**THIRD YEAR – SEMESTER – V****DISCIPLINE SPECIFIC ELECTIVE – V :FINANCIAL MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT5:A					4	4	25	75	100
<b>Learning Objectives</b>									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals-Profit maximization Vs. Wealth Maximization – Components of Financial Management.								12
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.								12
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation-Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods : Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -								12
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.								12
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.								12
<b>TOTAL</b>								<b>60</b>	
<b>Theory 20% and Problems 80%</b>									

<b>Textbooks</b>	
1	1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>

**THIRD YEAR – SEMESTER - V****DISCIPLINE SPECIFIC ELECTIVE-V HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT5:B					4	4	25	75	100
<b>Learning Objectives</b>									
<b>C1</b>	To explore to the aspects relating of Human resource management								
<b>C2</b>	To equip with the various processes of Recruitment and Selection								
<b>C3</b>	To be acquainted with Training methods and the concept of Performance Appraisal								
<b>C4</b>	To learn about Industrial Relations								
<b>C5</b>	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.								12

	<b>TRAINING AND DEVELOPMENT</b>	
III	Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	<b>12</b>
	<b>INDUSTRIAL RELATIONS</b>	
IV	Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	<b>12</b>
	<b>EMPLOYEE WELFARE</b>	
V	Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>Textbooks</b>		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	

3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>

### THIRD YEAR – SEMESTER - V

#### DISCIPLINE SPECIFIC ELECTIVE VI–: CAPITAL Markets

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT5:C					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concept of financial market and its constituents.								
<b>LO2</b>	To identify the regulatory frame work of Indian Capital Market.								
<b>LO3</b>	To familiarize the primary market and Initial Public Offering(IPO).								
<b>LO4</b>	To discuss about the stock exchanges across globe.								
<b>LO5</b>	To gain knowledge on Demat account, depositories and online trading.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Financial markets-Definition-Role-functions-Constituents-Financial Instruments –Indian Financial Market-Global Financial Market-Capital Market-Evolution and growth Constituents-Capital Market Instruments-Types-Preference shares-Equity Shares-Non-voting equity shares-Company fixed deposits-Warrants-Debentures and Bonds Global Debt Instruments.								12
II	<b>Regulation of Indian Capital Market</b> Regulatory Framework-Committees on Regulatory Framework-SEBI-Objectives-Management-Powers and functions-Regulatory role-Investor Protection-Insider Trading Rationale-Insiders-Insider information-Connected persons.								12

III	<b>Primary Market</b> Meaning-NIMVs Secondary Market- Methods of New Issue-Intermediaries in the New issues market - SEBI Guidelines on Primary Market- Listing - Agreement - Benefits –Consequences of Non-listing- Underwriting-Definition-Types-Mechanics-Benefits-Book Building - Concept- Characteristics - Process - IPO including e-IPO – Reverse book-building.	<b>12</b>
IV	<b>Stock Exchange</b> History- Meaning - Functions - Stock Exchange Vs Commodity Exchange – Stock Exchange Traders-Regulation of Stock Exchanges-Steps in Stock Trading- BSE and NSE-World Stock Exchanges-New York, London, Hong kong and Tokyo Stock Exchanges.	<b>12</b>
V	<b>OTCEI</b> Concept-Features-Benefits-OTCEI Vs Other Stock Exchanges-Depository Services Banks Vs Depository-Demat Account-Electronic Settlement of Trade-Role of CDSL and NSDL - Speculation - Online Stock Trading - Debt Market - Types - Role – Price Determination.	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>Textbooks</b>		
1	Gurusamy, Capital Markets, Vijay Nicole Imprints, 2014,Chennai.	
2	FrankJ, Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments, Prentice Hall, 2000, New Delhi.	
3	MooradChoudhry, Capital Market Instruments;-Analysis and Valuation, FTPress, 2000, NewYork	
<b>Reference Books</b>		
1	MooradChoudhry, Capital Market Instruments;-Analysis and Valuation, FTPress, 2000, New York.	
2	Mahesh Kulkarni&Dr.SuhasKulkarni, Capital Markets and Financial Services, Nirali Publications, 2001, Mumbai.	
3	Rajesh Chakraborty, SankarD.E, Capital MarketsinIndia, Sage Publications, 2011, New Delhi	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	www.nse.com;	
2	www.nsdl.com	
3	www.globalcapitalmarkets.com;	



**THIRD YEAR – SEMESTER – V****DISCIPLINE SPECIFIC ELECTIVE – VI: FINANCIAL Derivatives**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT5:D					4	4	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the concepts of derivatives								
LO2	To impart the types of derivatives.								
LO3	To understand the index options, stock options & options trading strategies								
LO4	To gain knowledge on the swap and types of swaps								
LO5	To extend the understand on the hedging								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Definition – Types – Participants and functions – Development of exchange traded derivatives – Global derivatives markets – Exchange traded vs. OTC derivatives markets – Derivatives trading in India – L.C.Gupta Committee J.R.Varma committee-Requirements for a successful derivatives markets								12
II	Forward and Futures: Financial derivates – Features – types – Forward: Pricing and trading mechanism – Forward Contract – Features - Classification of Forward contract -Forward trading mechanism – Futures : Types of financial future contract – Evolution of Financial market in India – Traders in Future Market in India – Function and growth of Future markets – Future Market Trading Mechanism – Forward Contract VS Future Contracts								12
III	Options: Introduction – Options terminology – Types – Options pay off – Equity options contracts in India – Index options – Stock options – Options trading strategies								12
IV	Swap - Concept – Nature – Evolution – Features of Swap – Types of financial swaps – Interest rate swaps – currency swap - Debt equity swap – Commodity swap – Equity Index swap								12
V	Concept – Model – Basic Long and short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge.								12
<b>TOTAL</b>								<b>60</b>	
<b>Textbooks</b>									
1	Damodaran, Aswath, “Corporate Finance”, John Wiley & Sons Inc.								
2	Chance/Brooks, An Introduction to Derivatives & Risk Management, Thomson.								
3	Hull J, Options, Futures and Other Derivatives, 6 ed., Prentice Hall.								
4	Dubosky and Miller, “Derivatives – Valuation and Risk Management”, Oxford								

	University Press.
5	Kumar, SSS, “Financial Derivatives”, Prentice Hall of India.
<b>Reference Books</b>	
1	Chandra, Prasanna, “Financial Management – Theory and Practice”, Tata McGraw-Hill Publishing Company Limited.
2	Pandey, I M, “Financial Management”, Vikas Publications.
3	Khan, M.Y., and Jain, P.K., “Financial Management – Text, Problems and Cases”, Tata McGraw-Hill Publishing Company Limited.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Financial-Derivatives-Wiley.pdf">https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Financial-Derivatives-Wiley.pdf</a>
2	<a href="https://ebooks.lpude.in/commerce/mcom/term_4/DCOM510_FINANCIAL_DERIVATIVES.pdf">https://ebooks.lpude.in/commerce/mcom/term_4/DCOM510_FINANCIAL_DERIVATIVES.pdf</a>
3	<a href="https://backup.pondiuni.edu.in/sites/default/files/downloads/Financial-derivatives-260214.pdf">https://backup.pondiuni.edu.in/sites/default/files/downloads/Financial-derivatives-260214.pdf</a>

### **THIRD YEAR – SEMESTER - VI**

#### **CORE –XX- COST ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT615					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the standards in Cost Accounting								
<b>LO2</b>	To know the concepts of contract costing.								
<b>LO3</b>	To be familiar with the concept of process costing.								
<b>LO4</b>	To learn about operation costing.								
<b>LO5</b>	To gain insights into standard costing.								
<b>Prerequisite: Should have studied Cost Accounting in V Sem</b>									
Unit	Contents								No. of Hours
I	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								12

II	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	<b>12</b>
III	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	<b>12</b>
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	<b>12</b>
V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.	
<b>Reference Books</b>		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.	
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.	
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.	
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>	
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>	
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>	

**THIRD YEAR – SEMESTER – VI****CORE – XXI: MANAGEMENT ACCOUNTING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT616					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand basics management accounting								
<b>LO2</b>	To know the aspects of Financial Statement Analysis								
<b>LO3</b>	To familiarize with fund flow and cash flow analysis								
<b>LO4</b>	To learn about budgetary control								
<b>LO5</b>	To gain insights into marginal costing.								
<b>Prerequisite: Should have studied Financial Accounting in I Semester.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								12
II	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								12
III	<b>Funds Flow &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								12
IV	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								12

V	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.	
<b>Reference Books</b>		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>	
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>	
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>	

**THIRD YEAR – SEMESTER - VI****CORE – XXII: INCOME TAX LAW AND PRACTICE - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT617					5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand provisions relating to capital gains								
<b>LO2</b>	To know the provisions for computation of income from other sources.								
<b>LO3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
<b>LO4</b>	To learn about assessment of individuals								
<b>LO5</b>	To gain knowledge about assessment procedures.								
<b>Prerequisite: Should have studied Financial Accounting in I stSem</b>									
Unit	Contents								No. of Hours
I	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								15
II	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								15
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								15
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)								15
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

### **THIRD YEAR – SEMESTER – VI**

#### **CORE –XXIII : AUDITING & CORPORATE GOVERNANCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT618					4	4	25	75	100

<b>Learning Objectives</b>		
<b>LO1</b>	To enable students to understand process of auditing and its classification.	
<b>LO2</b>	To impart knowledge on internal check and internal control.	
<b>LO3</b>	To illustrate the role of auditors in company.	
<b>LO4</b>	To help students understand the framework, theories and models of Corporate Governance.	
<b>LO5</b>	To provide insights into the concept of Corporate Social Responsibility	
<b>Prerequisite: Should have studied Commerce in XII Std</b>		
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	<b>12</b>
<b>II</b>	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	<b>12</b>
<b>III</b>	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	<b>12</b>
<b>IV</b>	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	<b>12</b>



V	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	<b>12</b>
<b>TOTAL</b>		<b>60</b>

<b>Textbooks</b>	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3	Dr. T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahitya Bhawan Publications, Agra
4	Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
<b>Reference Books</b>	
1	Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr. T.R. Sharma, Auditing, Sahitya Bhawan Publications, Agra
3	C.B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

**THIRD YEAR – SEMESTER – VI****ELECTIVE –VII : MICRO FINANCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT6:A					6	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students to understand process of auditing and its classification.								
<b>LO2</b>	To impart knowledge on internal check and internal control.								
<b>LO3</b>	To illustrate the role of auditors in company.								
<b>LO4</b>	To help students understand the framework, theories and models of Corporate Governance.								
<b>LO5</b>	To provide insights into the concept of Corporate Social Responsibility								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Microfinance:-</b> Overview of Micro finance - Indian Rural financial system - Microfinance concepts- Products-Microfinance in kind - Micro remittances- Micro-Securitization, franchising etc.- Microfinance models - Emerging practices of Microfinance.								18
II	<b>Development of Micro Finance:</b> Microfinance Development- Income generating activities -Micro enterprise- Market (demand) analysis, financial analysis -Technological analysis- Socio economic analysis- Environmental analysis- Logical framework- Implementation & - Monitoring.								18
III	<b>Credit Mechanism and Institution:-</b> Credit Delivery Methodology-Credit Lending Models –Associations-Bank Guarantees Community Banking- Cooperatives, Credit Unions, Grameen Model, SHG- Individual-Intermediaries- NGOs, micro credit programmes, and Commercial banks.								18

IV	<b>Pricing of Microfinance Products:-</b> Pricing of Microfinance products- Purpose base, Activity base, Economic class base, Open bidding, etc.- Pricing saving products, Amount of savings base-Gender issues in Microfinance -Conflict resolution in Microfinance -Client impact studies measuring impact of Microfinance and Micro enterprises.	<b>18</b>
V	<b>Microfinance Institutions:</b> Commercial Microfinance-MFIs: Evaluating MFIs-Social and performance metrics, fund structure, value-added service-The Rise of Commercial Microfinance-Transforming NGOs.- Structure of Microfinance Industry and Constraints on MFI Growth- The partnership model – MFI as the servicer.	<b>18</b>
<b>TOTAL</b>		<b>90</b>

<b>Textbooks</b>	
1	Bhaskaran, R. Microfinance - Perspectives and Operations, 2/e; Macmillan Education
<b>Reference Books</b>	
1	Panda, Debadutta K. (2015). Understanding Microfinance, New Delhi: Wiley India
2	Rengarajan.V (2013). Microfinance Principles and Approaches
3	Sapovadia, Vrajlal K., Micro Finance: The Pillars of a Tool to Socio-Economic Development. Development Gateway,
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### **THIRD YEAR – SEMESTER – VI**

#### **DISCIPLINE SPECIFIC ELECTIVE 5/6- Direct Tax Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT6:B					6	6	25	75	100
<b>Learning Objectives</b>									

<b>C1</b>	To understand procedures relating to Assessment of total income of firms and companies.	
<b>C2</b>	To know the steps involved Filing of Returns of income.	
<b>C3</b>	To be familiar with Procedures for Deduction of Tax at source.	
<b>C4</b>	To learn about Appeals and Revisions.	
<b>C5</b>	To gain an insight into International Taxation.	
<b>UNIT</b>	<b>Contents</b>	<b>No. of Hours</b>
I	Assessment of total income of firms and companies- Tax evasion and Tax avoidance Tax planning for firms companies and new businesses.	18
II	Filing of Returns of income – Due dates of filing - Voluntary filing – Belated return – Defective return - Signing of return – PAN - Procedure for assessment – Types of Assessment	18
III	Procedure for Deduction of Tax at source – Tax collected at source- Advance payment of tax – Refund of taxes	18
IV	Appeals and Revisions - Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officers	18
V	International Taxation – double taxation relief – bilateral relief – unilateral relief – DTAA (Double Taxation Avoidance Agreements) – General Anti Avoidance Rules (GAAR) - Special provisions relating to Avoidance of Tax – transfer pricing – Taxation of Non – Residents - POEM	18
	<b>TOTAL</b>	<b>90</b>
Textbooks		
1	Dr. Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax including GST, Taxmann Publications Pvt.Ltd. New Delhi.	
2	Dr. H.C. Mehrotra & Dr. S.P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publication, Agra, 60th edition 2019.	
Reference Books		
1	T,S Reddy & Y.Hari Prasad Reddy – Income Tax Theory , Law & Practice , Margham Publications 17th edition 2018.	
2	A. Murthy – Income Tax Theory , Law & Practice , Vijay Nicole Imprints Pvt Ltd 7th edition 2019.	

**THIRD YEAR – SEMESTER – VI**  
**DISCIPLINE SPECIFIC ELECTIVE –VIII: INDIRECT TAXATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT6:C					4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To get introduced to indirect taxes								
<b>LO2</b>	To have an overview of Indirect taxes								
<b>LO3</b>	To be familiar the CGST and IGST Act								
<b>LO4</b>	To learn procedures under GST								
<b>LO5</b>	To gain knowledge about Customs Duty.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12

III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	<b>12</b>
IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	<b>12</b>
V	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>Textbooks</b>		
1	Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
<b>Reference Books</b>		
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	

**THIRD YEAR – SEMESTER - VI**  
**DISCIPLINE SPECIFIC ELECTIVE VIII – : Forex Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT6: D					4	4	25	75	100
<b>Learning Objectives</b>									
<b>C1</b>	To get an introduction to Foreign Exchange.								
<b>C2</b>	To know factors affecting Exchange rate.								
<b>C3</b>	To familiarize with futures and forwards.								
<b>C4</b>	To learn hedging techniques for FOREX Risk management.								
<b>C5</b>	To have an insight of FOREX Management in India.								
<b>UNI T</b>	<b>Contents</b>								<b>No. of Hours</b>
I	Foreign Exchange, concepts, significance of foreign exchange-FOREX RESERVES- Exchange rates- inter banks and Merchant rates- spot and forward rates-TT rates- computations-FOREX Markets—derivatives in the FOREX markets- Futures, Swaps, Options and Arbitrage- Forex dealers and Speculators Organisations of the FOREX market.								15
II	Exchange rate fixation- Purchasing Power Parity Theory- Interest Rate Parity Theory- Flow Model- Asset market models-forecasting of exchange rates Nominal Effective Exchange Rates and real Effective Exchange rates- Hedging against Exchange rate fluctuations								15
III	Forward Exchange Contracts-relevance-types- forward exchange rate computation – factors influencing forward RATES- extension and cancellation of forward contracts- Futures-features vs Forward contracts-Options- types and Mechanisms-risk Management through forward contracts.								15
IV	FOREX Risk management – transaction risk exposure risks- internal strategies- shifting of risk- sharing of risk- exposure netting and OFFLINE setting External strategies – money market Hedge-currency swaps- interest rate swaps- Economic consequences of exchange rate changes- Managing Risk								15
V	FOREX Management in India- Fixed and fluctuating rates-rupee convertibility NOSTRO-VOSTRO-LORO Accounts- Exchange control Measures- relevance Foreign Exchange reserves of India-composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India								15
<b>TOTAL</b>								<b>75</b>	

<b>Textbooks</b>	
	Multi National Financial Management, Alan C Shapiro
	ABC of Foreign Exchange., Clare C Gump
	Guide to Foreign Exchange Regulations, Krishnamoorthy S
<b>Reference Books</b>	
	Principles of Foreign Exchange, Chaterjee A K
	Foreign Exchange Management, RAjwadi
	Financial Derivatives.. Keith Red Hea

### **THIRD YEAR – SEMESTER - VI**

#### **PROFESSIONAL COMPETENCY SKILL**

#### **GENERAL AWARENESS FOR COMPETITIVE EXAMINATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23AT6G1	2				1	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
<b>LO2</b>	To build experiences for students as they grow into lifelong learners.								
<b>LO3</b>	To know the basic concepts of various discipline								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
UNIT	Details								No. of Hours
I	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6



III	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	<b>6</b>
IV	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	<b>6</b>
V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	<b>6</b>
	<b>TOTAL</b>	<b>30</b>
<b>Textbooks</b>		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
<b>Reference Books</b>		
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill	
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>	
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>	
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>	