

B. Voc.
(Accounting & Taxation)

O.B.E. Syllabus
(2020-2023)



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

(Affiliated to Bharathidasan University)
(Reaccredited with 'A' Grade (CGPA – 3.58/4.0) by the NAAC &
Identified as College of Excellence by the UGC)
DST – FIST Sponsored College & DBT Star College
TIRUCHIRAPPALLI – 620 017
TAMIL NADU, INDIA

2020-2023

PROGRAMME: B.VOC (A & T)

Vision

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

Mission

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

Program Outcomes

On Successful Completion of this Program, Graduates would have acquired the following attributes:

Knowledge Domain

- PO1** Demonstrating comprehensive knowledge and understanding of different facets of Accounting & Taxation.
- PO2** Acquaintance with theoretical and more practical exposures in Accounting, Taxation, Banking, Insurance, and Financial services.

Green colour- New Course

Yellow Colour- Addition and Change.

Skill Domain

PO3 Application of managerial, analytical skills in handling of practical issues and challenges faced by Industry.

PO4 Discharging all the administrative works of an organisation with the help of acquired holistic skills through hands on experience.

Creative and Critical Thinking

PO5 Utilizing ICT in making an effective presentation of data for decision making.

Employability & Entrepreneurship

PO6 Applying Accounting, Banking, Insurance, Taxation and Financial services knowledge to provide a competitive edge for employment, higher education and entrepreneurship.

Leadership attributes

PO7 Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.

Life Long Learning

PO8 Participating in lifelong learning activities, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives.

Ethical values

PO9 Demonstrating the moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work.

Green colour- New Course

Yellow Colour- Addition and Change.

Program Specific Outcomes

On Completion of B.Voc (Accounting and Taxation), Students will be able to

Knowledge Domain

PSO1 Apply knowledge of essential concepts, principles and theories relating to accounting and taxation.

Skill Domain

PSO2 Perform Accounting, Banking, Financial, Taxation, Managerial and Insurance transactions

Creative and Critical Thinking

PSO3 Prepare and furnish required reports using ICT.

Employability

PSO4 Possess all the skills in the domains of Accounting, Banking, Insurance, Taxation and Financial services to face and satisfy the expectation of Job Industries.

Green colour- New Course

Yellow Colour- Addition and Change.

SCHEME OF COURSE & SYLLABUS

Programme : B.Voc (Accounting & Taxation) - 2019 onwards

Semester	Part	Component	Course title	Course	Course Code	Total hours	Credits	Marks			
								CIA	ESE	Total	
I	Level4/Banking Correspondent	Certificate	I General	Language-I(Tamil/Hindi/French/Sanskrit)	Tamil I	U18ATT01	5	5	25	75	100
			II General	English for Communication-I	English I	U18ATE01	5	5	25	75	100
			III Skill	Financial Accounting -I	Core I	U19AT101	6	6	25	75	100
				Banking Theory, Law & Practice	Allied I	U20AT102	6	6	25	75	100
				Mutual fund Management	Allied II	U19AT103	6	6	25	75	100
			IV General	Value &Life Oriented Education (RI/MI)	Val.Edu.	U15VL1:1/ U15VL1:2	2	2	25	75	100
II	Level-5/Dealer-BFSI	Diploma	I General	Language-II(Tamil/Hindi/French/Sanskrit)	Tamil II	U18ATT02	5	5	25	75	100
			II General	English for Communication -II	English II	U18ATE02	5	5	25	75	100
			Skill	Financial Accounting - II	Core II	U19AT204	6	6	25	75	100
				Banking Management	Allied III	U19AT205	6	6	25	75	100
				Financial Services & BFSI	Allied IV	U19AT206	6	6	25	75	100
			IV General	Environmental Studies	Env. Stud	U16EST21	2	2	25	75	100
III	Level-5/Dealer-BFSI		Skill	Financial Management	Core III	U19AT307	4	4	25	75	100
			Skill	Direct Taxation	Core IV	U19AT308	5	5	25	75	100
			Skill	Insurance Management	Core V	U19AT309	5	5	25	75	100
			Skill	Internship - I	Field Work	U19AT3F1	4	4	-	-	100
			General	Business Statistics	Allied V	U20AT310	6	6	25	75	100
			General	Ms-Office - Word	SBEC	U19AT3P1	4	4	40	60	100
			General	Students have top opt from other major	NMEC I	--	2	2	25	75	100
IV	III	Skill	Compliances	Core VI	U19AT411	5	5	25	75	100	

Green colour- New Course

Yellow Colour- Addition and Change.

			Skill	Cost Accounting	Core VII	U20AT412	4	4	25	75	100
			Skill	Business Valuation & Analysis/ Financial Reporting	Elective I	U20AT4:1/ U19AT4:A	5	5	25	75	100
			Skill	Internship – II	Field Work	U19AT4F2	5*	4	-	-	100
			General	Business Mathematics	Allied VI	U19AT413	5	5	25	75	100
			General	Tally I	SBEC	U19AT4P2	4	4	40	60	100
			General	Students have top opt from other major	NMECII	--	2	2	25	75	100
		V	General	NSS, NCC, Rotaract, Leo Club, etc	Extension Activities	U16ETA41	-	1	-	-	-
V	Level 7	III	Skill	International Trade Finance	Core VIII	U19AT514	5	5	25	75	100
			Skill	Corporate Accounting -I	Core IX	U20AT515	5	5	25	75	100
			Skill	Management Accounting /Business Law	Elective II	U19AT5:2/ U19AT5:A	4	4	25	75	100
			Skill	Internship III	Field Work	U19AT5F3	4	4	-	-	100
			General	Quantitative Techniques	Core X	U19AT516	6	6	25	75	100
			General	Soft Skills	Core XI	U19AT517	2	2	25	75	100
			General	Ms- Office – Excel & Power Point Presentation	SBEC	U19AT5P3	4	4	40	60	100
VI	Level 7 /Credit Administration &	B.Voc Degree	Skill	Risk Management	Core XII	U19AT618	5	5	25	75	100
			Skill	Corporate Accounting – II	Core XIII	U20AT619	5	5	25	75	100
			Skill	Internship – VI	Field Work	U19AT6F4	5	5	-	-	100
			Skill	Tally – II	Core XIV	U19AT6P4	4	3	40	60	100
			General	International Financial Reporting Standards	Core XV	U20AT620	6	6	25	75	100
			General	Indirect Taxation	Core XVI	U19AT621	5	5	25	75	100
			General	Gender Studies	Gen.Std	U16GST61	--	1	25	75	100

Total Credit : 180

Green colour- New Course

Yellow Colour- Addition and Change.

Other Languages	Hindi	Sanskrit	French
Semester 1	U18ATH01	U18ATS01	U18ATF01
Semester 2	U18ATH02	U18ATS02	U18ATF02
General Course : 19 Skill Course : 22 Total : 41			
SBEC-3			
NMEC Courses	Introduction to Income Tax	Introduction to GST	
Course Code	: U20AT3E1	U20AT4E2	

ARTICULATION MAPPING

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
U19AT101	H	H	M	H	M	H	M	M	M	H	H	M	H
U20AT102	H	H	M	M	H	H	M	M	M	H	M	M	H
U19AT103	H	H	M	M	M	H	M	M	M	H	M	M	H
U19AT204	H	H	M	M	M	M	M	M		H	H	M	M
U19AT205	H	M	H	M	M	M		M	M	H	M	M	M
U19AT206	H	H	M	H	M	M	M	M		H	M	M	M
U19AT307	H	H	M	M	M	H	M	M	M	H	H	M	M
U19AT308	H	H	H	H		H	M	M	M	H	H	M	H
U19AT309	H	H	M	M	M	H	M	M	M	H	M	M	H
U20AT310	H	H	M	H	M	H	M	M	M	H	H		H
U19AT3P1	H	M	H	H	H	H	M	H		H	H	H	H
U19AT3E1	H	H	H	M	M	H	M	H		H	M		M
U19AT411	H	H	H	M		H	M	M	L	H	H		M
U20AT412	H	M	M	M	M	M	L	L		H	H	M	M
U20AT4:1	H	M	H	M	M	M	M	M	L	H	H	M	M
U19AT413	H	H	H	M		H	M	M	M	H	H		H
U19AT4P2	H	H	H	H		H	H	H		H	H		H
U19AT4E2	H	H	H	H		M	H	M		H	H		H

Green colour- New Course

Yellow Colour- Addition and Change.

U19AT514	H	M	M	M	M	M	M	M	M	H	H		M
U20AT515	H	H	H	H	M	H	H	M	M	H	H		H
U19AT5:2	H	H	H	H	M	H	H	M	M	H	H		H
U19AT5:A	H	H	M	H	M	M	M	M	M	H	H	M	M
U19AT516	H	H	H	H	H	M	M			H	H	H	M
U19AT517	H	H	H	H	H	H	H	H	M	H	H	H	H
U19AT5P3	H	H	H	H	H	H		H		H	H	H	H
U19AT618	H	H	H	H	H	H	M			H	H	H	H
U20AT619	H	H	M	H	M	M	M			H	H	M	M
U19AT6P4	H	H	H	M	H	H	M	M	M	H	H	M	H
U20AT620	H	H	H	M	M	M	M			H	H	M	M
U19AT621	H	H	H	H	H	H		M		H	H	H	H

Semester I	CORE /SKILL : I - FINANCIAL ACCOUNTING – I	Code : U19AT101
Credits : 6		Total Hours :90

Course Outcomes

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

S.NO	Course Outcome	Level	Unit
1	Use the concepts and conventions of Accounting	K3	I
2	Apply the accounting concepts and conventions in the process of preparation of Final Accounts	K3	I
3	Analyze the amount of depreciation under different methods	K4	II
4	Prepare final accounts of Non-Profit Organisations	K5	III
5	Assess the accounting treatments for Bill of Exchange and Bank Reconciliation Statement	K6	IV
6	Calculate the profit under the single Entry system	K6	V

Unit I Introduction to Accounting

19 Hrs

- 1.1 Basic concepts and conventions
- 1.2 Journal Entries including adjustments entries

Green colour- New Course

Yellow Colour- Addition and Change.

- 1.3 Ledger
- 1.4 Trial balance
- 1.5 Preparation of Final Accounts
 - 1.5.1 Manufacturing accounts
 - 1.5.2 Trading accounts
 - 1.5.3 Profit and Loss account
 - 1.5.4 Balance sheet.

Unit II Depreciation

15 Hrs

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

Unit III Final Accounts of Non-Profit Organisations

20 Hrs

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

Unit IV Bill of Exchange (Excluding Accommodation Bills)

20 Hrs

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

Green colour- New Course

Yellow Colour- Addition and Change.

Unit V Single Entry System

16 Hrs

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

Topics for Self-Study

S.No	Topics	Web Links
1	Artificial Intelligence and Automation in Accounting	https://www.hostbooks.com/us/blog/how-ai-will-impact-the-accounting-and-finance-industry/#:~:text=Artificial%20intelligence%20machines%20automate%20accounting,gain%20from%20the%20technology%20developments.
2	Cloud Accounting	https://content.hubdoc.com/hubdoc-blog/cloud-accounting-faqs

S.No	Topics	Web Links
3	Blockchain	https://www.icaew.com/technical/technology/blockchain/blockchain-articles/blockchain-and-the-accounting-perspective
4	App Integration in Accounting	https://www.onsightapp.com/blog/benefits-integrating-accounting-system-sales-app

Text Book

1. Financial Accounting-T.S. Reddy &A.Murthy- Margham Publications, 1st January, 2019

Reference Book

1. Principles and practice of Accountancy, R.L.Gupta&V.K.Gupta, Sultan & Sons, New Delhi, 1st January, 2019.
2. Financial Accounting, S.N.Maheshwari, Suneel.K. Maheshwari and Sharad K Maheshwari, Vikas Publishing House, 1st January, 2018.

Web Reference

1. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Green colour- New Course

Yellow Colour- Addition and Change.

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

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit – I Introduction to Accounting			
1.1	Accounting concepts	<ul style="list-style-type: none"> Explain the meaning and Concepts of accounting 	K2
1.2	Journal entries	<ul style="list-style-type: none"> Recall the procedures to journalize the transactions. 	K1
1.3	Ledger	<ul style="list-style-type: none"> Apply the knowledge in creating Ledger Accounts 	K3
1.4	Trial balance	<ul style="list-style-type: none"> Summarize the errors both affecting and not affecting the Trial balance. Discuss the purposes of Trial balance construct the Trial Balance 	K3
1.5	Preparation of Final Accounts	<ul style="list-style-type: none"> Prepare Manufacturing Account Prepare Trading Account Prepare Profit and Loss account Prepare the Balance Sheet 	K3
Unit	Course Contents	Learning Outcomes	BTLT
Unit II Depreciation			
2.1	Meaning and concepts of Depreciation	<ul style="list-style-type: none"> Define the term depreciation 	K2
2.2	Causes of depreciation	<ul style="list-style-type: none"> List out the various causes of depreciation. 	K2
2.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> Identify the various factors affecting the amount of depreciation 	K2
2.4	Methods of recording depreciation	<ul style="list-style-type: none"> Classify the methods of recording depreciation 	K2
2.5	Methods of providing depreciation	<ul style="list-style-type: none"> Prepare Depreciation account 	K3
Unit III Final Accounts of Non-Profit Organizations			
3.1	Receipts and payments account	<ul style="list-style-type: none"> Discuss the need for receipts and payment account 	K4
3.2	Income and expenditure account	<ul style="list-style-type: none"> Describe the purpose of income and expenditure account 	K4
3.3	Balance sheet of Non-Profit organization	<ul style="list-style-type: none"> Prepare balance sheet using the given information 	K3
3.4	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and	<ul style="list-style-type: none"> Calculate the opening and closing balance from income and expenditure account and receipts and payments 	K4

Green colour- New Course

Yellow Colour- Addition and Change.

	Payment account		
3.5	Preparation of Receipts, and Payments account and Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> Apply the procedures in preparation receipt and payment account and income and expenditure account 	K3
Unit IV Bill of Exchange (Excluding Accommodation Bills)			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> Explain the concepts of Bill of Exchange Discuss the methods of handling of Bill of Exchange 	K2
4.2	Recording transactions in the books of different parties	<ul style="list-style-type: none"> Record the transactions of bill in the books of different parties 	K1
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> Explain the situations for preparation of Bank Reconciliation Statement Preparation of Bank Reconciliation Statement 	K4 K6
Unit V Single Entry System			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> Differentiate single entry system with double entry system 	K4

Unit	Course Contents	Learning Outcomes	BTLT
5.2	Ascertainment of Profit	<ul style="list-style-type: none"> Calculate profit using single entry system 	K4
5.3	Methods of preparation	Compute profit/ loss under Statement of affairs method and Conversion method	K4

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

Course Assessment Methods

Direct
<ol style="list-style-type: none">1. Internal Test-12. Internal Test-II3. Seminar & Assignments4. Attendance5. End Semester exam
Indirect
<ol style="list-style-type: none">1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester I	CORE / SKILL: I - BANKING THEORY LAW AND PRACTICE	CODE: U20AT102
Credits: 6		Total Hours : 90

Course Outcomes

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

S.NO	Course Outcomes	Level	Unit
1	Discuss the evolution of Indian Modern Banking System	K2	I
2	Describe the various norms of RBI	K2	II
3	Analyse the relationship between a banker and a customer and the role of Collecting Banker and Paying Banker.	K4	III
4	Explain the types of Negotiable instruments and the process of endorsing an instrument	K2	III
5	Use the knowledge in Digital Banking Services	K3	VI
6	Assess the recent trends in the Banking sector.	K6	V

Unit I

1.1 Introduction To Banking

20 Hrs

- 1.2 Evolution of Modern Banking in India (special reference to the period after 1991)
- 1.3 Types of Banks
 - 1.3.1 Commercial Banks
 - 1.3.2 Co-operative Banks
 - 1.3.3 Development Banks
 - 1.3.4 Agricultural Banks
 - 1.3.5 Industrial Banks
 - 1.3.6 Investment Banks
 - 1.3.7 Universal Banks
- 1.4 Indian Banking System
 - 1.4.1 Classification of Banks
 - 1.4.1.1 National Level specialised financial Institutions
 - 1.4.1.2 Public Sector Banks (State Bank of India, Nationalised Banks)
 - 1.4.1.3 Private Sector Banks
 - 1.4.1.4 Foreign Banks
 - 1.4.1.5 Small Finance Banks
 - 1.4.1.6 Payment Banks

Green colour- New Course

Yellow Colour- Addition and Change.

1.4.1.7 Regional Rural Banks

1.4.1.8 NBFCs

Unit II RBI Norms

15 Hrs

- 2.1 Asset Classification
- 2.2 Income Recognition
- 2.3 Provisioning
- 2.4 Capital Adequacy
- 2.5 Basel Norms – Basel I, II and III

Unit III Banker, Customer and Negotiable Instruments

20 Hrs

- 3.0. Relationship between banker and customer
- 3.1. Special types of bank customers
- 3.2. Negotiable instruments – Definition – Features
 - 3.2.1. Promissory note-Bill of exchange-Holder and Holder in due course
 - 3.2.2. Cheques- Crossing of cheque –Types of crossing –Dishonour of Cheques
 - 3.2.3. Endorsement –Types of Endorsements
- 3.3 Collecting banker and paying banker
 - 3.3.1. Meaning of collecting banker-Capacity-Conversion-Statutory protection- duties
 - 3.3.2. Meaning of paying banker- payment in due course
 - 3.3.3. Duties and responsibilities of paying banker in honouring cheques
 - 3.3.4. Dishonour and Consequences of wrongful dishonour by paying banker
 - 3.3.5. Statutory protection to paying banker

Unit IV Digital Banking

20 Hrs

- 4.1. Digital Banking
 - 4.1.1 Home Banking
 - 4.1.2 Net Banking
 - 4.1.3 Mobile Banking
 - 4.1.4 Virtual Banking
 - 4.1.5 Automated Teller Machine (ATM)
 - 4.1.6 Biometric Cards
 - 4.1.7 Credit and Debit Card
 - 4.1.8 Smart Card
- 4.2 Prepaid Instruments
 - 4.2.1 NEFT
 - 4.2.2 RTGS
 - 4.2.3 NACH (ECS)
 - 4.2.4 SWIFT
 - 4.2.5 UPI

Green colour- New Course

Yellow Colour- Addition and Change.

- 4.3 Bills Payments
 - 4.3.1 E- Money
 - 4.3.2 Electronic Purse
 - 4.3.3 Digital Cash – Wallets
- 4.4 Risk in online Banking

Unit V Recent Trends in Banking Sector

15 Hrs

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

Topics for Self-Study

S.NO	Topics	WEBLINKS
1	Platform-based Banking	https://www.moneythor.com/2020/01/22/top-banking-trends-2020/
2	Open Banking	https://www.investopedia.com/terms/o/open-banking.asp
3	Smart conversational banking	https://codete.com/blog/smart-conversational-banking-and-chatbots/
4	Chatbots	https://www.yodlee.com/fintech/chatbots-in-banking#:~:text=Chatbots%20in%20banking%20are%20being,customer%20service%20through%20conversational%20banking.

Text Books

- 1. Banking Law and Practice: MishraSukhvinder, S Chand & Company Limited, 3rd March, 2014
- 2. Banking Law and Practice--S N Maheshwari and S K Maheshwari, Kalyani Publishers, 1st January, 2014
- 3. Principles and practices of Banking—Indian Institute of Banking and Finance, Macmillan Education, 1st January, 2015

Reference Books

- 1. Banking Theory Law and Practice KC Shekar&LekshmyShekar,Vikas Publications, 1st January, 2015

Green colour- New Course
 Yellow Colour- Addition and Change.

2. Banking and Insurance Principles & Practices, NeelamC.Gulati, Excel Books Publishers, 11th January, 2011.
3. Banking Law and Practice, P.N.Varshney, Sultan Chand, 1st January, 2017

Web Reference

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

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BLT
Unit I Introduction to Banking			
1.1	Evolution of Modern Banking in India after 1991	<ul style="list-style-type: none"> • Explain the Evolution of Indian Modern Banking 	K2
1.2	Types of banks Commercial banks Industrial or Investment banks Cooperative banks Agricultural development bank, Foreign banks	<ul style="list-style-type: none"> • List out the different types of Banks • Describe the functions of various kinds of Banks 	K1 K2
1.3	Commercial Banks Functions of Modern Commercial banks Universal banking	<ul style="list-style-type: none"> • Explain the functions of modern commercial banks • Describe the features of universal banking 	K2 K2
1.4	Indian banking System Classification of Banks Financial Institutions Public Sector Banks Private Sector Banks Small Finance banks Payment Banks Regional Rural Banks	<ul style="list-style-type: none"> • Identify the role of various financial institutions 	K2
1.5	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"> • Explain the role of non-banking financial companies 	K2
Unit II - RBI Norms			
2.1	Assets Classifications	<ul style="list-style-type: none"> • Classify various forms of Bank assets • Outline the various guidelines of the RBI for Assets Classification 	K2 K1
		<ul style="list-style-type: none"> • Explain the Income recognition policy • Describe the concept of reversal of income on Accounts becoming as NPA 	K2 K2 K2

Green colour- New Course

Yellow Colour- Addition and Change.

2.2	Income Recognition	<ul style="list-style-type: none"> Explain the concept booking of Income on investments in shares and bonds Identify the norms for Partial recovery of NPA Describe the norms for Interest Application 	K2 K2
Unit	Course Contents	Learning Outcomes	BTLT
2.3	Provisioning	<ul style="list-style-type: none"> List out norms of provisioning on loans and advances Explain the provisioning for retirement benefits Identify the provisioning norms for sale of assets to SC/RC Comprehend the Guidelines for provisions in specific areas 	K1 K2 K2 K2
2.4	Capital Adequacy	<ul style="list-style-type: none"> Describe norms for Capital Adequacy 	K2
2.5	Basel Norms – Basel I ,II and III	<ul style="list-style-type: none"> Explain the norms of Basel I, II and III. 	K2
Unit III Banker, Customer and Negotiable Instruments			
3.0	Relationship between banker and customer	<ul style="list-style-type: none"> Discuss the relationship between banker and customer 	K2
3.1	Special types of bank customers	<ul style="list-style-type: none"> Explain the special types of customers 	K2
3.2	Negotiable instruments-Definition – Features Promissory note-Bill of exchange-Holder and Holder in due course Cheques-Crossing of cheque- Types of crossing-Dishonour of Cheques Endorsement –Types of Endorsements	<ul style="list-style-type: none"> Define the negotiable instruments Distinguish between the promissory note and bill of exchange Demonstrate the various types of crossing of Cheques Discuss the types of endorsements 	K1 K4 K3 K2
3.3	Collection banker and paying banker Payment in due course- paying banker Duties and Responsibilities of paying banker in honouring cheques Duties and consequences of wrongful dishonour by paying banker Statutory protection to paying banker	<ul style="list-style-type: none"> Explain the meaning of Collection banker and paying banker and Payment in due course. Discuss the Duties and Responsibilities of paying banker in honoring Cheques. Describe the Statutory protection to paying banker Examine the Duties and consequences of wrongful dishonor by paying banker Discuss the statutory protection to Paying Banker 	K2 K2 K2 K4 K2
Unit IV Digital Banking			
4.1	Digital Banking – Meaning Home Banking Net Banking Mobile Banking Virtual Banking ATM	<ul style="list-style-type: none"> To define the Digital Banking To identify the benefits of Digital –banking. To understand and apply the concepts of mobile Banking, Virtual Banking, ATM, Biometric Cards, Credits and Debit Cards and Smart card 	K1

Green colour- New Course

Yellow Colour- Addition and Change.

	Biometric Cards Credit and Debit Cards Smart Card		
4.2	Prepaid Instruments NEFT, RTGS, NACH(ECS),SWIFT,UPI	<ul style="list-style-type: none"> Describe the features of various prepaid Instruments. 	K2
Unit	Course Contents	Learning Outcomes	BTLT
4.3	Bills Payments E-Money Electronic Purse Digital Cash-Wallets	<ul style="list-style-type: none"> Discuss the features and drawbacks of new Bills payments –E-money, Electronic Purse, Digital Cash –wallets. 	K2
4.4	Risk in Online Banking	<ul style="list-style-type: none"> Discuss the risk in Online Banking 	K2
Unit V Recent Trends in Banking Sector			
5.1	RBI Guidelines Benefits of Electronic Clearing Systems	<ul style="list-style-type: none"> Explain the benefits of ECS Summarize the Guidelines of RBI 	K5 K2
5.2	E-Cheques E-Money- Real Time Gross Settlement (RTGS) Benefits to Banker and Customer	<ul style="list-style-type: none"> Identify the features and process of RTGS Explain the benefits of RTGS to banker and customer 	K3 K5
5.3	Core Banking Solutions (CBS) – Benefits Single Window Concepts – Features	<ul style="list-style-type: none"> Analyze the benefits of core banking solutions 	K4
5.4	DEMAT account –Application supported by blocked amount (ASBA)	<ul style="list-style-type: none"> Discuss the uses and applications of DEMAT account 	K6

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

Course Assessment Methods

Direct
1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
1. Internship and Project work

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester I	ALLIED / SKILL: II - MUTUAL FUND MANAGEMENT	Code : U19AT103
Credits: 6		Total Hours : 90

Course Outcomes

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

S.NO	Course Outcomes	Level	Unit
1	Discuss the role of mutual funds in India	K2	I
2	Classify the different types of MF schemes	K2	I
3	Analyze the rights and duties of investors	K4	II
4	Calculate the valuation of mutual fund products	K4	III
5	Evaluate the risk and returns of mutual fund performance	K6	VI
6	Appraise the role of SEBI and AMFI.	K4	IV

Unit – I Mutual Fund: Types and its Structure

20 Hrs.

- 1.1 The Concept & Role of Mutual Funds
 - 1.1.1 Origin & Growth of Mutual Funds in India, Role & Importance
- 1.2 Types of Mutual Fund Products
- 1.3 Organizational Design
- 1.4 Sponsor, Trustee & AMC

Unit – II : Investment in Mutual Funds

15 Hrs.

- 2.1 The Procedure & the Process
- 2.2 Rights & Duties of Investors
- 2.3 Do's & Don'ts' of Mutual Funds Investment

Unit – III : Valuation of Mutual Fund Products

15 Hrs.

- 3.1 NAV Concepts
- 3.2 Accounting
- 3.3 Taxation
- 3.4 Valuation Norms

Unit – IV : Measuring & Evaluating Mutual Fund Performance

20 Hrs.

- 4.1 Risk & Performance Evaluation
- 4.2 Measuring Returns
- 4.3 Tracking Mutual Fund Performance

Green colour- New Course

Yellow Colour- Addition and Change.

4.4 Role of SEBI & AMFI

Unit – V: SEBI Guidelines

20 Hrs.

5.1 Guidelines

5.2 performances of listed schemes

5.3 Performance of open – ended schemes

Topics for Self-Study

S.No.	Topics	Web Links
1	Regulation of NRI Investments in mutual Fund	https://wealthbucket.in/investment/nri-investment/#:~:text=Rules%20for%20NRI%20investment%20in,direct%20to%20terms%20or%20conditions.
2	Digital payment in Mutual Fund Investment	https://cafemutual.com/news/industry/14115-digital-payments-the-next-game-changer-in-mutual-fund-industry
3	SIP in Mutual Fund	https://www.moneycontrol.com/news/business/mutual-funds/-1391247.html
4	Recent new mutual fund rules announced by SEBI	https://www.livemint.com/mutual-fund/mf-news/recent-new-mutual-fund-rules-announced-by-sebi-11604806894532.html

Text Book

1. Merchant Banking – Principles and Practices – H. R. Machuraju, New Age International Pvt Ltd Publishers, 30th April, 2009
2. Performance Appraisal in Mutual Fund Companies, M. S. Turan, B. S. Bodlay, LAP Lambert Academic Publishing, 1st January, 2017

Reference Book

1. Fundamental analysis for investors, Raghu Palat, Vision Books Publishers, 1st January, 2015
2. Indian Financial System, M Y Khan, McGraw Hills, 15th July, 2019

Web Reference

- 1 http://www.aurobindo.du.ac.in/uploads/pdf/1585999470_Mutual_funds_.pdf

Green colour- New Course

Yellow Colour- Addition and Change.

Specific Learning Outcomes (SLP)

Unit	Course content	Learning Outcomes	BTLT
Unit – I : Mutual Fund, Types and its Structure			
1.1	The Concept & Role of Mutual Funds	<ul style="list-style-type: none"> State the concept of mutual funds Explain the role of Mutual Funds 	K1 K2
1.2	Origin & Growth of Mutual Funds in India, & its Importance	<ul style="list-style-type: none"> Describe the growth of mutual fund. Explain the importance of mutual funds in India. 	K2 K2
1.3	Types of Mutual Fund Products	<ul style="list-style-type: none"> Classify types of mutual fund products Describe the mutual fund products 	K2 K2
1.4	Organizational Design	<ul style="list-style-type: none"> Describe the Organizational Design 	K1
1.5	Sponsor, Trustee & AMC	<ul style="list-style-type: none"> Define Sponsor Explain the term Trustee Discuss the AMC 	K1 K2 K2
Unit – II : Investment In Mutual Funds			
2.1	The Procedure & the Process	<ul style="list-style-type: none"> Identify the procedure of mutual funds Explain the process of mutual fund 	K3 K2
2.2	Rights & Duties of Investors	<ul style="list-style-type: none"> Explain the rights of investors Analyze the duties of investors 	K2 K4
2.3	Do's & Don'ts' of Mutual Funds Investment	<ul style="list-style-type: none"> Identify Do's & Don'ts' of Mutual Funds Investment 	K3
Unit – III : Valuation of Mutual Fund Products			
3.1	NAV Concepts	<ul style="list-style-type: none"> Recognize the concepts of NAV 	K2
3.2	Accounting Aspects	<ul style="list-style-type: none"> Explain the accounting concepts in mutual funds 	K2
3.3	Taxation Aspects	<ul style="list-style-type: none"> Examine the taxation concepts 	K4
3.4	Valuation Norms	<ul style="list-style-type: none"> Identify the valuation norms of mutual funds 	K1
Unit – IV : Measuring & Evaluating Mutual Fund Performance			
4.1	Risk & Performance Evaluation	<ul style="list-style-type: none"> Identify risk in Mutual Funds Evaluate the performance of mutual funds 	K1 K5
4.2	Measuring Returns	<ul style="list-style-type: none"> Examine the measuring returns of mutual funds 	K4
4.3	Tracking Mutual Fund Performance	<ul style="list-style-type: none"> Analyze tracking of mutual fund performance 	K4
4.4	Role of SEBI & AMFI	<ul style="list-style-type: none"> Discuss the role of SEBI 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

		• Explain the role of AMFI	K2
Unit	Course content	Learning Outcomes	BTLT
Unit V SEBI Guidelines			
5.1	Guidelines	• Explain the SEBI guidelines to regulate the Mutual Funds	K2
5.2	Performances of listed schemes	• Discuss the performance of listed schemes	K2
5.3	Performance of open – ended schemes	• Analyze the performance of open – ended schemes	K4

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester II	CORE / SKILL: II - FINANCIAL ACCOUNTING II	CODE: U19AT204
Credits: 6		Total Hours : 90

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Calculate profit or loss earned through consignment.	K4	I
2	Apply the techniques to record the transactions related to joint venture under various methods.	K3	II
3	Analyse different methods of Branch Accounts	K4	III
4	Prepare the accounting problems in branch accounts under different methods	K5	III
5	Calculate the profit under different methods hire purchase.	K4	IV
6	Construct the concept of Departments accounts and preparation of accounts related to departments.	K6	V

Unit I Consignment

20 Hrs.

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

Unit II Joint Venture

15 Hrs.

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

Green colour- New Course

Yellow Colour- Addition and Change.

Unit III Branch Accounts**20 Hrs.**

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

Unit IV Hire Purchase**25 Hrs.**

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

Unit V Departmental Accounts**15 Hrs.**

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

Topics for Self-Study

S. NO	Topics	Web links
1	Proactive Accounting	https://asistdl.onlinelibrary.wiley.com/doi/pdf/10.1002/bult.291
2	Changes in Accounting Standards	https://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1218220137102#:~:text=Effective%20for%20ofiscal%20years%20ending,basis%20to%20all%20periods%20presented.
3	Autonomous Robots in Accounting	https://www.trintech.com/blog/2018/07/guest-post-continuous-accounting-its-time-to-start-talking-seriously-about-autonomous-accounting/
4	“Mobile” Accountants	https://www.acecloudhosting.com/blog/why-mobile-accounting-for-cpas/

Green colour - New Course

Yellow Colour - Addition and Change.

Text Book(S):

1. Financial Accounting-T.S. Reddy &A.Murthy - Margham Publications, 1st January, 2012

Reference

1. Principles and Practice of Accountancy, R.L.Gupta&V.K.Gupta, Sultan & Sons, New Delhi, 1st January, 2019.
2. Financial Accounting, S.N.Maheshwari, Suneel. K.Maheshwari and Sharad K Maheshwari ,Vikas Publishing House, 1st January, 2018.

Web Reference

1. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-10-problems-on-consignment-with-solution/78957>
2. <http://www.ddegjust.ac.in/studymaterial/bba/bba-204.pdf>
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5- Revised.pdf
4. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Specific Learning Outcomes(SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Consignment			
1.1	Concept of Consignment	<ul style="list-style-type: none"> • Differentiate Trading and Consignment 	K4
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none"> • Calculate the amount of commissions 	K
1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none"> • Analyze the various expenses • Calculate the value of closing stock 	K4
1.4	Preparation of account sales	<ul style="list-style-type: none"> • Show the account for consignor 	K2
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"> • Calculate the amount of abnormal loss suffered 	K4
1.6	Treatment of normal loss	<ul style="list-style-type: none"> • Compute the amount of normal loss in Consignment 	K4
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"> • Record the consignment transactions in the books of consignor • Calculate the amount of profit or loss earned through consignment 	K3 K4

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course Contents	Learning Outcomes	BTLT
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> Record the consignment transactions in the books of consignee Calculate the amount of profit earned through consignment 	K3 K4
Unit II Joint Venture			
2.1	Concept of joint venture	<ul style="list-style-type: none"> Develop the concept of joint venture List out the parties involved in joint venture 	K3 K2
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> Identify the difference between Consignment and joint venture 	K3
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> Discuss the various methods used to record the joint venture transactions 	K2
2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> Illustrate the amount of profit or loss earned, under separate set of books used. 	K2
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> Illustrate the amount of profit or loss earned, when transactions are recorded by only one co-venturers. 	K2
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> Infer the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers. 	K2
Unit III Branch Accounts			
3.1	Types of Branch Accounts	<ul style="list-style-type: none"> Categorize the various methods used in branch accounts 	K4
3.1.1	Dependent branch	<ul style="list-style-type: none"> Clarify the conceptual frame work of dependent branch 	K4
3.1.1.1	Debtors Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned by branch under the 'Debtors method'. 	K4
3.1.1.2	Stock and Debtors Method	<ul style="list-style-type: none"> Determine the amount of profit or loss by branch under Stock and Debtors method. 	K5
3.1.1.3	Final accounts Method	<ul style="list-style-type: none"> Illustrate the amount of profit or loss under final accounts method. 	K2
3.1.1.4	Wholesale branch Method	<ul style="list-style-type: none"> Calculate the amount of profit or loss earned, under wholesale branch method. 	K4
3.1.2	Independent branch.	<ul style="list-style-type: none"> Explain the conceptual frame work of independent branch 	K5
3.1.2.1	Separate Final Accounts Methods	<ul style="list-style-type: none"> Determine the amount of profit or loss, under separate final accounts method. 	K5

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course Contents	Learning Outcomes	BTLT
Unit – IV Hire Purchase			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> Recognize the features of hire purchase system Calculate the amount of interest under different methods 	K2 K4
4.2	Methods of Recording	<ul style="list-style-type: none"> Analyze the various methods followed in hire purchase system 	K4
4.2.1	Full cash price Method	<ul style="list-style-type: none"> Solve the problems related to hire purchase transactions under full cash price method 	K3
4.2.2	Actual price Method	<ul style="list-style-type: none"> Solve the problems related to hire purchase transactions under actual cash price method 	K3
4.2.3	Interest suspense Method	<ul style="list-style-type: none"> Prepare the accounts under interest suspense method 	K3
4.2.4	Debtors Method	<ul style="list-style-type: none"> Solve the problems related to hire purchase transactions under Debtors method 	K3
4.2.5	Stock & Debtors Method	<ul style="list-style-type: none"> Prepare the accounts under Stock and Debtors method 	K3
Unit V Department Accounts			
5.1	Treatment and Apportionment of Joint expenses	<ul style="list-style-type: none"> Distribute the amount of joint expenses to relevant departments 	K3
5.2	Treatment of Inter departmental transfers	<ul style="list-style-type: none"> Determine the result of departments 	K5
5.3	Preparation of Departmental Trading and Profit and Loss Account	<ul style="list-style-type: none"> Interpret the result under departmental trading and profit and loss account 	K5
5.4	General Profit and Loss Account	<ul style="list-style-type: none"> Calculate the amount of profit or loss under general profit and loss account 	K4

Green colour- New Course

Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester II	ALLIED / SKILL: II - BANKING MANAGEMENT	CODE: U19AT205
Credits: 6		Total Hours : 90

Course Outcomes

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

S. No	Course Outcomes	Level	Unit
1	Analyze the value of currencies and quotations to be made in foreign exchange business.	K4	I
2	Use the documents for availing credit in the export-import business.	K3	II
3	Demonstrate the instruments of the treasury market and its importance.	K4	III
4	Analyse the Basel norms guidelines of BCBS and its implementation in the Indian Banking sector.	K4	VI
5	Construct the Capital Adequacy Ratio and the management of assets and liabilities in the balance sheet of banking companies.	K5	VI
6	Assess the business strategies regarding maintenance of liquidity position.	K6	V

Unit I

1.1 International Banking

20 Hrs.

- 1.1.1 Forex Business
- 1.1.2 Factors determining exchange rates
- 1.1.3 Direct and indirect quotations
- 1.1.4 Spot / Forward rates
- 1.1.5 Premium and Discount
- 1.1.6 Cross rates

Unit II

2.1 Documentary Letters of Credit

20 Hrs.

- 2.1.1 UCPDC 600
- 2.1.2 Various facilities to exporters and importers
- 2.1.3 Risks in foreign trade
- 2.1.4 Role of ECGC

Green colour- New Course

Yellow Colour- Addition and Change.

- 2.1.5 Types of insurance and guarantee covers or ECGC
- 2.1.6 Role of EXIM Bank
- 2.1.7 Role of RBI and exchange control
- 2.1.8 Regulations in India
- 2.1.9 Role and rules of FEDAI
- 2.1.10 Role of FEMA and its rules

Unit III

3.1 Treasury Management 15 Hrs.

- 3.1.1 Concepts and functions
- 3.1.2 Instruments in the treasury market
- 3.1.3 Development of new financial products
- 3.1.4 Control and Supervision of treasury management

Unit IV

4.1 Balance Sheet Management 15 Hrs.

- 4.1.1 Capital Adequacy
- 4.1.2. Implementation of 'Basel Norms guidelines: RBI guidelines
- 4.1.3 Banks Balance Sheet - Components of assets / Liabilities / ALM Implementation
- 4.1.4 RBI Guidelines
- 4.1.5 Gap Analysis Mechanics

Unit V

5.1 Funding Liquidity 20 Hrs.

- 5.1.1 Trading / Managing Liquidity
- 5.1.2 Contingency Funding
- 5.1.3 Business Strategies
- 5.1.4 Profit and profitability analysis,
- 5.1.5 Asset Classification
- 5.1.6 Effect of NPA on profitability
- 5.1.7 Shareholder value maximization & EVA
- 5.1.8 Profit planning-measures to improve profitability

Topics for Self Study

S. NO	Topics	Weblinks
1	Wearables in Banking	https://www.infosys.com/industries/financial-services/white-papers/Documents/wearable-devices.pdf
2	Unified Payments	https://www.npci.org.in/what-we-do/upi/product-overview#:~:text=Unified%20Payments%

Green colour- New Course

Yellow Colour- Addition and Change.

	Interface (UPI)	20Interface%20(UPI)%20is,merchant%20payments%20into%20one%20hood
S. NO	Topics	Weblinks
3	Point of sale (POS) in Banking	https://www.lightspeedhq.com/blog/what-is-a-pos-purchase-and-other-pos-term-clarifications/#:~:text=A%20POS%20transaction%20is%20the,exchange%20for%20goods%20and%20services.&text=At%20this%20point%2C%20the%20bank,available%20in%20the%20cardholder's%20accou
4	Metadata Use in the Commercial Banking Industry	https://asistdl.onlinelibrary.wiley.com/doi/pdf/10.1002/bult.291

Text Book

1. Banking Financial Management, Indian Institute of Banking & Finance, Macmillan Education India, 1st January, 2018.

Reference

1. Bankers' Handbook on Credit Management, Indian Institute of Banking & Finance, Taxman Publisher, 1st January, 2018.
2. Inclusive Banking Through' Business Correspondents (Payment Banks), Indian Institute of Banking & Finance, Taxmann, 1st January, 2019.

Web Reference

1. <https://www.fdic.gov/regulations/safety/manual/section11-1.pdf>

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTHLT
Unit - I International Banking			
1.1.1	Forex Business:	<ul style="list-style-type: none"> • Explain the concept of Forex Business 	K2
1.1.2	Factors determining exchange rates	<ul style="list-style-type: none"> • Analyze the factors affecting Forex rate. 	K4
1.1.3	Direct and indirect quotations	<ul style="list-style-type: none"> • Differentiate the direct and indirect Quotation 	K4
1.1.4	Spot / Forward rates	<ul style="list-style-type: none"> • Discuss spot and forward rate 	K2
1.1.5	premium and discount	<ul style="list-style-type: none"> • Describe premium and discount rate 	K2
1.1.6	Cross rates	<ul style="list-style-type: none"> • Calculate the cross rate • Differentiate cross rates and spot rates 	K4 K4

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course Contents	Learning Outcomes	BTHLT
Unit – II Documentary Letters of Credit			
2.1.1	UCPDC 600	<ul style="list-style-type: none"> State the regulations of UCP codes 	K1
2.1.2	Various facilities to exporters and importers	<ul style="list-style-type: none"> Explain various facilities to exporters and importers. 	K2
2.1.3	Risks in foreign trade	<ul style="list-style-type: none"> Discuss the general risks faced by the foreign traders. 	K2
2.1.4	Role of ECGC	<ul style="list-style-type: none"> Discuss the role of ECGC 	K2
2.1.5	Types of insurance and guarantee covers by ECGC	<ul style="list-style-type: none"> Classify Types of Insurance Describe the guarantee covered by ECGC 	K2 K2
2.1.6	Role of EXIM Bank	<ul style="list-style-type: none"> Describe the role of EXIM Bank 	K2
2.1.7	Role of RBI and exchange control	<ul style="list-style-type: none"> Identify the Role of RBI Explain the exchange control of RBI 	K3 K2
2.1.8	RBI Regulations in India	<ul style="list-style-type: none"> Explain the Regulations of RBI 	K2
2.1.9	Role and rules of FEDAI	<ul style="list-style-type: none"> Identify the Role of FEDAI List out the rules of FEDAI 	K3 K1
2.1.10	Role of FEMA and its rules	<ul style="list-style-type: none"> Explain the role of Foreign Exchange Management Act 	K2
Unit - III Treasury Management			
3.1.1	Concepts- Functions	<ul style="list-style-type: none"> Explain the concept of Treasury Management 	K2
3.1.2	Instruments in the treasury market	<ul style="list-style-type: none"> List out the instruments dealt in money market Classify the different types of treasury bills 	K1 K2
3.1.3	Development of new financial products	<ul style="list-style-type: none"> Describe the development of new financial products 	K2
3.1.4	Control and Supervision of treasury management	<ul style="list-style-type: none"> Inspect the control and supervision of treasury management 	K4
Unit – IV Balance Sheet Management			
4.1.1	Capital adequacy	<ul style="list-style-type: none"> Explain the term capital adequacy 	K2
4.1.2	Implementation of Basel Norms guidelines : RBI guidelines	<ul style="list-style-type: none"> Analyze the Basel Norms guidelines 	K4
4.1.3	Banks Balance Sheet – Components of assets / Liabilities / ALM Implementation	<ul style="list-style-type: none"> Draft the format of Banking Balance Sheet Determine the components of assets / Liabilities / ALM Implementation 	K2 K5

Green colour- New Course

Yellow Colour- Addition and Change.

4.1.4	RBI Guidelines	• List out the RBI Guidelines regarding ALM	K5
4.1.5	Gap Analysis Mechanics	• Identify Gap analysis Mechanics	K3

Unit	Course Contents	Learning Outcomes	BTHLT
Unit – V Funding Liquidity			
5.1.1	Trading / Managing Liquidity	• Discuss the term Trading / Managing Liquidity	K6
5.1.2	Contingency Funding	• Discuss the contingency funding.	K2
5.1.3	Business Strategies	• Apply the various strategies regarding contingency funding	K3
5.1.4	Profit and profitability analysis,	• Evaluate the profit and profitability analysis of various business strategies.	K5
5.1.5	Asset Classification	• Classify the Asset classification of business strategies	K4
5.1.6	Effect of NPA on profitability	• Explain the effect of NPA on profitability	K5
5.1.7	Shareholder value maximization & EVA	• Discuss the Shareholder value maximization & EVA	K6
5.1.8	Profit planning-measures to improve profitability	• Determine the Profit planning-measures to improve profitability	K5

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance

Green colour- New Course

Yellow Colour- Addition and Change.

5. End Semester exam
Indirect
1. Internship and Project work

Semester II	ALLIED / SKILL: II - FINANCIAL SERVICES AND BFSI	CODE: U19AT206
Credits: 6		Total Hours : 90

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Explain the different types of financial services.	K2	I
2	Construct the capital market instruments with its rating and grading agencies.	K3	II
3	Analyse the role of primary and secondary market intermediaries.	K4	III
4	Measure the operations and trading Mechanism of Stock Exchanges.	K4	IV
5	Assess the instruments available in the Debt Market	K6	V
6	Organize the different money market instruments.	K5	V

Unit I Financial Services & Financial Markets

20 Hrs.

- 1.1 Financial system and Financial Markets.
- 1.2 Objectives of financial system
- 1.3 Types of financial services
- 1.4 Regulation of financial services.
- 1.5 Problems and prospects of financial service sector.
- 1.6 Management of NIM
- 1.7 Difference between secondary market and NIM
- 1.8 Functions of stock exchanges
- 1.9 National stock exchanges, OTCEI and non-banking financial institutions.
- 1.10 SEBI functions and workings.
- 1.11 Listing of securities.

Green colour- New Course

Yellow Colour- Addition and Change.

1.12 Self regulations of the markets.

Unit II Capital Market Instruments

20 Hrs.

- 2.1 Capital Market Instruments
 - 2.1.1 Equity
 - 2.1.2 Debentures
 - 2.1.3 Preference Shares
 - 2.1.4 Sweat Equity
 - 2.1.5 Non- Voting Shares
 - 2.1.6 Share Warrants, Pure
 - 2.1.7 Hybrid and Derivatives
- 2.2 Rating and Grading of Instruments
 - 2.2.1 Concept
 - 2.2.2 Scope and Significance
 - 2.2.3 Regulatory Framework
 - 2.2.4 Rating Agencies in India
 - 2.2.5 Rating Methodologies.

Unit III Securities Market Intermediaries

15 Hrs.

- 3.1 Securities Market Intermediaries
 - 3.1.1 Primary Market and Secondary Market Intermediaries
 - 3.1.2 Role and Functions
 - 3.1.3 Merchant Bankers
 - 3.1.4 Stock Brokers
 - 3.1.5 Syndicate Members
 - 3.1.6 Registrars
 - 3.1.7 Underwriters
 - 3.1.8 Bankers to an Issue
 - 3.1.9 Portfolio Managers
 - 3.1.10 Debenture Trustees
 - 3.1.11 Foreign Institutional Investors
 - 3.1.12 Depositories, Depositories Participants
 - 3.1.13 Custodians
 - 3.1.14 Credit Rating Agencies
 - 3.1.15 Venture Capitalists

Unit IV Stock Exchange

15 Hrs.

- 4.1 Functions and Significance of Stock Exchanges
 - 4.1.1 Operations and Trading Mechanism of Stock Exchanges
 - 4.1.2 Settlement of Securities
 - 4.1.3 Stock Market Indices

Green colour- New Course

Yellow Colour- Addition and Change.

- 4.1.4 Risk Management
- 4.1.5 Surveillance Mechanism at Stock Exchanges
- 4.1.6 Straight through Processing
- 4.1.7 Demutualization of Stock Exchanges
- 4.1.8 SME Exchange

Green colour- New Course

Yellow Colour- Addition and Change.

Unit V Debt Market**20 Hrs.**

- 5.1 Debt Market:
 - 5.1.1 Instruments
 - 5.1.2 Listing
 - 5.1.3 Primary and Secondary Segment
- 5.2 Money Market
 - 5.2.1 Growth of Money Market in India
 - 5.2.2 Structure and Institutional Mechanism
- 5.3 Money Market Instruments
 - 5.3.1 Treasury Bills
 - 5.3.2 Commercial Bills
 - 5.3.3 Commercial Paper
 - 5.3.4 Factoring Agreements
 - 5.3.5 Discounting of Bill

Topics for Self Study

S.No	Topics	Web Links
1	Distributed Ledger Technology (DLT) becoming necessary for smooth and secure trade functions	https://www.itu.int/en/ITU-T/focusgroups/dfs/Documents/201703/ITU_FGDFS_Report-on-DLT-and-Financial-Inclusion.pdf
2	Rolling Settlement System	https://www.indianbarassociation.org/wp-content/uploads/2013/02/Rolling-Settlement-in-Stock-Exchange.pdf
3	QIP in stock market	https://www.quora.com/What-is-QIP-in-stock-market
4	The future of debt markets	https://www.oecd.org/finance/financial-markets/49233096.pdf

Text

1. Khan. M Y: Indian Financial System, Tata McGraw Hill, Delhi.
2. E. Gordon and K. Natarajan, Financial Markets and Services, Himalaya Publishing House

References

1. Bhole.L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.

Green colour- New Course

Yellow Colour- Addition and Change.

Web Reference

1. <http://sigc.edu/departement/commerce/studymet/FinancialServices.pdf>

100 % - Theory

Specific Learning Outcomes (SLO)

Unit	Course Content	Learning Outcomes	BLT
Unit I Financial Services & Financial Markets			
1.1	Financial System.	<ul style="list-style-type: none">Express the term the financial system.	K2
1.2	Objectives of financial system	<ul style="list-style-type: none">Discuss the objectives of financial system.	K2
1.3	Types of financial services	<ul style="list-style-type: none">Classify the Types of financial services	K2
1.4	Regulation of financial services.	<ul style="list-style-type: none">Explain the Regulation of financial services	K2
1.5	Problems and prospects of financial service sector.	<ul style="list-style-type: none">Identify Problems and prospects of financial service sector.	K2
1.6	Management of NIM	<ul style="list-style-type: none">Discuss the process of NIM.	K2
1.7	Difference between Secondary market and NIM	<ul style="list-style-type: none">Describe NIM and Secondary market.	K2
1.8	Functions of stock exchanges	<ul style="list-style-type: none">Explain the Functions of stock exchanges	K2
1.9	National stock exchanges, OTCEI and non-banking financial institutions.	<ul style="list-style-type: none">Explain the objectives of National stock exchange, OTCEI and non-banking financial institutions	K2
1.10	SEBI functions and workings.	<ul style="list-style-type: none">Identify SEBI functions and workings.	K2
1.11	Listing of securities	<ul style="list-style-type: none">Describe the procedure for Listing of securities	K2
1.12	Self-regulations of the markets.	<ul style="list-style-type: none">Discuss about the Self-regulations of the markets.	K2
Unit II Capital Market Instruments			
2.1	Capital Market Instruments	<ul style="list-style-type: none">Identify capital market instruments.	K2
2.1.1	Equity		K2
2.1.2	Debentures	<ul style="list-style-type: none">Describe the features of debentures	K2
2.1.3	Preference Shares	<ul style="list-style-type: none">Explain the different types of Preference Shares	K2
2.1.4	Sweat Equity shares	<ul style="list-style-type: none">Define Sweat Equity	K1
2.1.5	Non- Voting Shares	<ul style="list-style-type: none">Explain the concept of Non- Voting Shares	K2
2.1.6	Share Warrants,	<ul style="list-style-type: none">Describe share warrant	K2
2.1.7	Hybrid and Derivatives	<ul style="list-style-type: none">Explain the features of Hybrid Securities and Derivatives	K2
2.2	Rating and Grading of	<ul style="list-style-type: none">Explain the concept Credit of rating.	K2

Green colour- New Course

Yellow Colour- Addition and Change.

2.2.1	Instruments		
Unit	Course Content	Learning Outcomes	BLT
2.2.2	Scope and Significance	<ul style="list-style-type: none"> Explain the scope of credit rating. 	K2
2.2.3	Regulatory Framework	<ul style="list-style-type: none"> Construct the Regulatory Framework of rating. 	K3
2.2.4	Rating Agencies in India	<ul style="list-style-type: none"> Explain Rating Agencies in India. 	K2
2.2.5	Rating Methodologies.	<ul style="list-style-type: none"> Prepare the different Rating Methodologies. 	K3
Unit III Securities Market Intermediaries			
3.1	Securities Market Intermediaries	<ul style="list-style-type: none"> List out Primary and Secondary Market Intermediaries 	K4
3.1.1			
3.1.2	Role and Functions	<ul style="list-style-type: none"> Develop the functions of Securities Market Intermediaries 	K3
3.1.3	Merchant Bankers	<ul style="list-style-type: none"> Define Merchant Bankers 	K1
3.1.4	Stock Brokers	<ul style="list-style-type: none"> Execute the role of Stock Brokers 	K3
3.1.5	Syndicate Members	<ul style="list-style-type: none"> Execute the role of Syndicate Members 	K3
3.1.6	Registrars	<ul style="list-style-type: none"> Explain the role of Registrars 	K2
3.1.7	Underwriters	<ul style="list-style-type: none"> Define Underwriters 	K1
3.1.8	Bankers to an Issue	<ul style="list-style-type: none"> Analyze the responsibilities of Bankers to an Issue 	K4
3.1.9	Portfolio Managers	<ul style="list-style-type: none"> Define Portfolio Managers 	K1
3.1.10	Debenture Trustees	<ul style="list-style-type: none"> List out the role of Debenture Trustees 	K4
3.1.11	Foreign Institutional Investors	<ul style="list-style-type: none"> Identify the importance of Foreign Institutional Investors 	K3
3.1.12	Depositories, Depositories Participants	<ul style="list-style-type: none"> Analyse the role of Depositories and Depositories Participants 	K4
3.1.13	Custodians	<ul style="list-style-type: none"> State the meaning of Custodians. 	K1
3.1.14	Credit Rating Agencies	<ul style="list-style-type: none"> Explain the importance of Credit Rating Agencies 	K2
3.1.15	Venture Capitalists	<ul style="list-style-type: none"> Describe the functions of Venture Capitalists 	K2
Unit IV Stock Exchange			
4.1	Functions and Significance of Stock Exchanges	<ul style="list-style-type: none"> Explain Functions and Significance of Stock Exchanges 	K2
4.1.1	Trading Mechanism of Stock Exchanges	<ul style="list-style-type: none"> Describe the Trading Mechanism of Stock exchanges 	K2
4.1.2	Stock Market Indices	<ul style="list-style-type: none"> Organize the Stock Market Indices 	K3
4.1.3	Settlement of Securities	<ul style="list-style-type: none"> Explain the concept of Settlement of Securities 	K2
4.1.4	Risk Management	<ul style="list-style-type: none"> Analyse the Risk management techniques in stock markets 	K4

Green colour- New Course

Yellow Colour- Addition and Change.

4.1.5	Surveillance Mechanism at Stock Exchanges	• Enumerate the Surveillance Mechanism at Stock Exchanges	K2
Unit	Course Content	Learning Outcomes	BLT
4.1.6	Straight through Processing	• Explain Straight through Processing	K2
4.1.7	Demutualization of Stock Exchanges	• State about Demutualization of Stock Exchanges	K1
4.1.8	SME Exchange	• Discuss about SME Stock Exchanges	K2
Unit V Debt Market			
5.1.1	Instruments in Debt Market	• List out the features of Instruments in the Debt Market	K4
5.1.2	Listing	• Define listing.	K1
5.1.3	Primary and Secondary Segment	• Differentiate Primary and Secondary Segment	K4
5.2	Money Market	• Explain the features of Money Market	K5
5.2.1	Growth of Money Market in India	• Analyze the Growth of Money Market in India	K4
5.2.2	Structure and Institutional Mechanism	• Assess the Structure and Institutional Mechanism of Money Market	K5
5.3	Money Market Instruments	• List out the money market instruments	K4
5.3.1	Treasury Bills	• Discuss the features of Treasury Bills	K6
5.3.2	Commercial Bills	• Describe the characteristics of Commercial Bills	K2
5.3.3	Commercial Paper	• Explain the features of Commercial Paper	K2
5.3.4	Factoring Agreements	• Define Factoring and factoring Agreements	K1
5.3.5	Discounting of Bill	• Explain the concept of Discounting of Bill	K5

100 % - Theory

Mapping Scheme for the POs, PSOs and COs

L-Low M-Moderate H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

CO5	H	H	M			M		M		H	M		M
CO6	H	H	M	M		M		M		H	M	M	M

Course Assessment Methods

Direct
<ol style="list-style-type: none"> 1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
<ol style="list-style-type: none"> 1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester III	CORE / SKILL: III- FINANCIAL MANAGEMENT	CODE: 19AT307
Credits: 4		Total Hours : 60

Course Outcomes

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

S.No.	Course outcome	Level	Unit
1	Develop the finance function and goals of the finance manager.	K5	1
2	Demonstrate knowledge of the value of money over time and its uses	K3	I
3	Practice the skills of raising and maintaining working capital	K3	II
4	Calculate the cost of Capital for various types of securities	K4	III
5	Construct an optimal capital structure for an organisation	K5	IV
6	Assess the concepts of Leverage	K6	V

Unit I

- 1.1 Financial Management** **15 Hrs.**
- 1.1.1 Meaning
 - 1.1.2 Scope of Financial Management
 - 1.1.3 Environment of Finance
- 1.2 The time value of Money
- 1.3 Risk and Return
- 1.4 Valuation of Securities.

Unit II

- 2.1 Working Capital Management** **20 Hrs.**
- 2.1.1 Types of Working Capital
 - 2.1.2 Factors determining Working Capital
 - 2.1.3 Working capital policy

Green colour- New Course

Yellow Colour- Addition and Change.

- 2.1.4 Cash management
- 2.1.5 Credit management
- 2.1.6 Inventory management.

Green colour- New Course

Yellow Colour- Addition and Change.

Unit III

3.1 Cost of Capital

20 Hrs.

- 3.1.1 Basic concepts.
- 3.1.2 Cost of debenture
- 3.1.3 Cost of preferential Capital
- 3.1.4 Cost of equity capital (Dividend discounting and CAPM model).
- 3.1.5 Cost of term loans
- 3.2 Cost of retained earnings.
- 3.3 Determination of Weighted average cost of capital (WACC)
- 3.4 Marginal cost of capital.

Unit IV

4.1 Capital Structure and Dividend Policies

20 Hrs.

- 4.1.1 Planning the capital structure
- 4.1.2 Dividend policy and share valuation
- 4.1.3 Long term financing
- 4.1.4 Sources of long term finance
- 4.1.5 Raising long term finance
- 4.2 Basics of stock market in India
- 4.3 Other financial institutions.

Unit V

5.1 Leverage

15 Hrs.

- 5.1.1 Operating Leverage
- 5.1.2 Financial Leverage
- 5.1.3 Composite Leverage

Topics for Self Learning

S.No	Topics	WEB LINK
1	Financial Management Trends, Priorities and Challenges	https://www.apqc.org/resource-library/resource-listing/finance-2020-financial-management-trends-priorities
2	Recent Emerging Trends in Finance Sector	https://talentedge.com/articles/emerging-trends-finance/
3	Upcoming Trends of Advanced Financial Risk Management in 2020	https://talentedge.com/articles/upcoming-trends-advanced-financial-risk-management-2020/
4	Emerging trends that are changing finances	https://www.evry.in/globalassets/sweden/microsoft/ms---7-emerging-trends-that-are-changing-finance.pdf

Green colour- New Course

Yellow Colour- Addition and Change.

Text

1. Fundamental of Financial Management, Prasanna Chandra, McGraw Hill, 2nd May 2014

Reference

1. Fundamentals of Financial Management, I.M.Pandey ,Vikas Publishing House, 1st January, 2016
2. Basic Financial Management, Dr.R.P.Rustagi, Sultan Chand and Sons,1st January, 2017

Web Reference

1. http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf

Theory – 20 marks only for Part A , Problem – 80 marks Part B & C.

Specific Learning Outcomes (SLO)

Unit	Course Content	Learning Outcomes	BTLT
Unit I Introduction			
1.1	Financial management– Meaning	<ul style="list-style-type: none">• State the meaning of financial management	K1
1.2	Scope	<ul style="list-style-type: none">• Explain the scope of financial management	K2
1.3	Financial Environment	<ul style="list-style-type: none">• Describe the components of Financial Environment	K2
1.4	Time value of Money –Concept	<ul style="list-style-type: none">• Explain the various techniques of time value of money	K2
1.4.1	Present Value Techniques	<ul style="list-style-type: none">• Compare the present value techniques with future value techniques.• Solve the problem of Present Value Techniques	K4 K5
1.4.2	Future Value Techniques	<ul style="list-style-type: none">• Explain the meaning of future value• Solve the problem of future value techniques	K2 K5
1.5	Risk and Return –Concept	<ul style="list-style-type: none">• Explain the concept of risk and return	K2
1.5.1	Portfolio risk	<ul style="list-style-type: none">• Define portfolio risk	K1
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none">• Summarize the assumption of CAPM	K2
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none">• List out the types securities• Explain the method of Valuation of securities	K1 K2
1.6.1	Valuation of Equity Shares	<ul style="list-style-type: none">• Explain the concept and valuation of equity shares	K2

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course Content	Learning Outcomes	BTLT
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> Explain the concept and valuation of preference shares 	K5
1.6.3	Value of Debentures	<ul style="list-style-type: none"> Explain the concept and valuation of debentures 	K2
Unit II Working Capital Management			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> Explain the meaning of working capital management. 	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> Construct the statement of working capital requirement 	K3
2.2	Cash management– Concept	<ul style="list-style-type: none"> Explain the concept cash management 	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> Prepare the concept of cash cycle 	K3
2.2.2	Cash budget	<ul style="list-style-type: none"> Discuss the concept of cash budget 	K2
2.3	Credit management– Concept	<ul style="list-style-type: none"> Practice the concept of credit management 	K3
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> Explain the concept of debtors turnover ratio Illustrate the problem in debtors turnover ratio 	K2 K3
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> Explain the concept of credit turnover ratio Illustrate the problem in credit turnover ratio 	K2 K3
2.3.3	Credit standards	<ul style="list-style-type: none"> Describe the concept credit standards 	K2
2.3.4	Credit policy	<ul style="list-style-type: none"> List out elements of credit policy 	K1
Unit III Cost of Capital			
3.1	Cost of capital–Meaning	<ul style="list-style-type: none"> Analyze the concept of cost of capital 	K4
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> List the various ways to measure the cost of equity shares Explain the concept of cost of equity Shares 	K1 K2
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> Use the concept of cost of preference shares 	K3
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> Make use of the concept of cost of debentures 	K3
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> Calculate the weighted average cost of capital 	K4
Unit IV Capital Structure And Dividend Policies			
4.1.1	Planning the capital structure	<ul style="list-style-type: none"> Discuss the importance of capital structure Appraise the theories of Capital structure 	K2 K5
4.1.2	Dividend Policy– Concept	<ul style="list-style-type: none"> Discuss the concept of dividend policy 	K2
4.1.3	Walter's model	<ul style="list-style-type: none"> Explain the concept of Walter's Model 	K5
4.1.4	Gordon's model	<ul style="list-style-type: none"> Evaluate the concept of Gordon's Model 	K5
4.1.5	Long term finance	<ul style="list-style-type: none"> Explain the need for long term finance 	K2
4.1.6	Sources of Long term finance	<ul style="list-style-type: none"> Measure the sources of long term finance 	K5

Green colour- New Course

Yellow Colour- Addition and Change.

4.1.7	Raising of long term finance	<ul style="list-style-type: none"> Determine the methods of raising of long term finance 	K5
Unit	Course Content	Learning Outcomes	BTLT
4.2	Basics of stock Market in India	<ul style="list-style-type: none"> Describe the basics of Stock market in India 	K2
4.3	Other Financial Institutions	<ul style="list-style-type: none"> List out the various financial Institutions and its importance. 	K4
Unit V Leverages			
5.1	Leverages– Meaning	<ul style="list-style-type: none"> Discuss the term leverages 	K6
5.1.1	Operating leverages	<ul style="list-style-type: none"> Explain the concept of operating leverages Solve the problem relating to Operating leverages 	K2 K5
5.1.2	Financial leverages	<ul style="list-style-type: none"> Develop the concept of financial leverages Solve the problem relating to Financial leverages 	K6 K5
5.1.3	Combined leverages	<ul style="list-style-type: none"> Explain the concept of combined leverages Solve the problems relating to combined leverages 	K6 K5

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Green colour- New Course

Yellow Colour- Addition and Change.

Indirect		
1. Internship and Project work		
Semester III	CORE / SKILL: IV- DIRECT TAXATION	CODE: U19AT308
Credits: 5		Total Hours : 75

Course Outcomes

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

S.NO	Course Outcome	Level	Unit
1	Analyze the Concept of taxable incomes and exempted incomes and agriculture incomes	K4	I
2	Measure the tax on income under Salary	K5	II
3	Construct tax on income under House property	K3	III
4	Calculate tax on income under Business or Profession	K4	IV
5	Measure the tax on income under Capital Gains	K4	V
6	Evaluate tax on income under Income from other sources and understand the Tax planning procedure	K6	V

Unit I Basic Concepts of Income Tax

15 Hrs.

- 1.1 History of income tax
- 1.2 Cannons of taxation
- 1.3 Assessee
- 1.4 Various types of assessee
- 1.5 Assessment year
- 1.6 Previous year
- 1.7 Agricultural income
- 1.8 Capital receipts and revenue receipts
- 1.9 Capital expenditure and revenue expenditure
- 1.10 Capital loss and revenue loss
- 1.11 Incomes exempted u/s 10
- 1.12 Ordinary resident, not ordinary resident and non-resident
- 1.13 Basic conditions and additional conditions to identifying the residential status of individual
- 1.14 Residential status
 - 1.14.1 Hindu Undivided Family (HUF)

Green colour- New Course

Yellow Colour- Addition and Change.

1.14.2 Company

1.14.3 Firm

1.14.4 Association of Person (AOP)

Green colour- New Course

Yellow Colour- Addition and Change.

- 1.14.5 Body of Individual (BOI)
- 1.14.6 Artificial Juridical person
- 1.15 Incidence of tax
- 1.16 Incomes are taxable for ordinary resident, not ordinary resident and non-resident

Unit II Computation of Income From Salary

15 Hrs.

- 2.1 The characteristics / features of salary
- 2.2 Incomes that are chargeable to tax under the head salaries as per section 15
- 2.3 Different forms of salary
 - 2.3.1 Advance salary
 - 2.3.2 Arrear salary
 - 2.3.3 Gratuity
 - 2.3.4 Pension
 - 2.3.4.1 Government employee
 - 2.3.4.2 Non-government employee Leave encashment
 - 2.3.4.3 Government employee
 - 2.3.4.4 Non-government employee
 - 2.3.5 Provident fund and its calculation
 - 2.3.6 Profit in lieu of salary
- 2.4 Allowance
 - 2.4.1 Taxable and non-taxable
- 2.5 Perquisites
 - 2.5.1 Specified employee and unspecified employee
 - 2.5.2 Taxable for all specified and unspecified
 - 2.5.3 Taxable for specified employee only
 - 2.5.4 Exempted for all (specified and unspecified with certain limits)
- 2.6 Deductions u/s 16
- 2.7 Deduction u/s 80C

Unit III Computation of Income from House Property

15 Hrs.

- 3.1 Basic terms
 - 3.1.1 Expected rent
 - 3.1.2 Fair rental value
 - 3.1.3 Market value
 - 3.1.4 Actual rent
 - 3.1.5 Standard rent
 - 3.1.6 Unrealized rent
 - 3.1.7 Vacancy period
 - 3.1.8 Arrear rent
 - 3.1.9 Gross annual value
 - 3.1.10 Net annual value
 - 3.1.11 Standard deduction

Green colour- New Course

Yellow Colour- Addition and Change.

- 3.1.12 Sub letting
- 3.1.13 Composite rent
- 3.1.14 Municipal tax
- 3.1.15 Municipal value ratio
- 3.1.16 Notional value
- 3.1.17 Self-occupied house
- 3.1.18 Let out house
- 3.1.19 Deemed to be let out house
- 3.2 Income that can be taxed under the head house property
- 3.3 Exempted house property income
- 3.4 Calculation of Gross Annual Value
- 3.5 Calculation of Net Annual Value
- 3.6 Treatment of party let out and partly self-occupied house
- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the followings
 - 3.9.1 Pre-completion/ pre-construction interest
 - 3.9.2 Date of loan
 - 3.9.3 Date of completion
 - 3.9.4 Date of repayment
 - 3.9.5 Unrealized rent and arrear of rent recovered
 - 3.10 Calculation of income from house property

Unit IV Computation of Income from Business or Profession

15 Hrs.

- 4.1 Basic terms
 - 4.1.1 Business
 - 4.1.2 Profession
 - 4.1.3 Vocation
 - 4.1.4 Speculation business
 - 4.1.5 Illegal business
 - 4.1.6 Bad debt recovered allowed earlier
 - 4.1.7 Bad debt recovered disallowed earlier
 - 4.1.8 Under valuation of stock
 - 4.1.9 Over valuation of stock
- 4.2 Various incomes that are taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses, which are incidental to business
- 4.5 Various expenses, which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock

Green colour- New Course

Yellow Colour- Addition and Change.

4.7 Calculation of Income from business

Green colour- New Course

Yellow Colour- Addition and Change.

- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

Unit V Computation of Income from Capital Gains and Other Sources

15 Hrs.

- 5.1. Basic terms - Income from Capital Gains
 - 5.1.1 Capital assets
 - 5.1.2 Short term capital assets
 - 5.1.3 Long term capital asset
 - 5.1.4 Short term capital gain
 - 5.1.5 Long term capital gain
 - 5.1.6 Transfer
 - 5.1.7 Slump sale
 - 5.1.8 Cost of acquisition
 - 5.1.9 Cost of improvement
 - 5.1.10 Indexed cost
- 5.2 Treatment of depreciable asset while calculating capital gains
- 5.3 Various assets which are not included in capital assets
- 5.4 The capital gains exempted u/s 10
- 5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
- 5.6 Calculation of the income under capital gains
 - 5.6.1 Basic term – Income from Other Source
 - 5.6.2 Cash system accounting
 - 5.6.3 Mercantile system of accounting
 - 5.6.4 Casual income
 - 5.6.5 Tax free Government securities
 - 5.6.6 Less tax Government securities
 - 5.6.7 Tax free Commercial securities
 - 5.6.8 Less tax Commercial securities
 - 5.6.9 Stake money
- 5.7 Residuary head of income
- 5.8 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.9 Various deductions
- 5.10 Various deductions that cannot be claimed as deductions
- 5.11 Tax Deducted at Source
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

Green colour- New Course

Yellow Colour- Addition and Change.

Topics for Self Study

S.NO	Topics	Web Links
1	Future trends in tax transparency	https://taxinsights.ey.com/archive/archive-articles/the-global-trend-towards-transparency-in-tax.aspx
2	Direct Tax Implications of Covid-19 for India	https://news.bloombergtax.com/daily-tax-report-international/insight-direct-tax-implications-of-covid-19-for-india
3	COVID-19 Impact: Indian Government Announces Tax and Regulatory Reliefs	https://www.mondaq.com/india/operational-impacts-and-strategy/915470/covid-19-impact-indian-government-announces-tax-and-regulatory-reliefs
4	Top Income Tax Relaxations To Counter COVID-19 Impact	https://www.canarabsbclife.com/knowledge-centre/blog/top-income-tax-relaxations-to-counter-COVID-19-impact.html

Text

1. Income Tax Theory, Law & Practice, T.S.Reddy and Y.Hariprasad Reddy, Margham Publications, 1st January, 2013.

Reference

1. Direct Taxes Law & Practice, Dr.Vinod K Singhania and Dr.KapilSinghania, Taxmann (Relevant Assessment year Reddy)
2. Income Tax Law and Practice, V.P.Gaur, KalyaniPublishgers, (Relevant Assessment Year)
3. Income Tax Law and Practice, Dr.S.P.Goyal and Dr.H.C.Mehrotara, SahityaBhawan Publications, 1st January, 2019.

Web Reference

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Jan2020.pdf>

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

Green colour- New Course

Yellow Colour- Addition and Change.

Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcome	BTLT
Unit I- BASIC CONCEPTS OF INCOME TAX			
1.1	History of income tax	<ul style="list-style-type: none"> Explain the history of tax 	K2
1.2	Cannons of taxation	<ul style="list-style-type: none"> Identify the cannons of taxation 	K3
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"> Identify the types of assesses 	K3
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"> Define Assessment and Previous Year 	K1
1.7	Agricultural Income	<ul style="list-style-type: none"> Illustrate the concept of agricultural income 	K2
1.8-1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"> Compare and contrast Capital & Revenue expenses and receipts 	K4
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"> Classify the various incomes exempted u/s 10. 	K4
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> Identify an Ordinary resident, not ordinary resident and non-resident 	K1
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> Outline the Basic and additional conditions to identifying the residential status of individual Apply the Basic conditions and additional conditions to identifying the residential status of individual 	K4
1.14	Residential status Hindu Undivided Family (HUF), Company Firm, Association of Person (AOP) Body of Individual (BOI) Artificial Juridical person	<ul style="list-style-type: none"> Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person. 	K4
1.15	Incidence of tax	<ul style="list-style-type: none"> Explain the incomes that are taxable for ROR, RNOR and NR 	K2
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non- resident	<ul style="list-style-type: none"> Categorize the income of ROR, RNOR and NR by applying the relevant provisions. 	K4
Unit II – Computation of Income from Salary			
2.1	The characteristics / features of salary	<ul style="list-style-type: none"> Describe the features of salary 	K2
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> List the incomes that are chargeable to tax. 	K4
2.3	Different forms of salary	<ul style="list-style-type: none"> Recall the different forms of salary 	K1

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Content of the Unit	Learning Outcome	BTLT
2.4 2.4.1 2.4.2	Gratuity Government employee Non-Government employee	<ul style="list-style-type: none"> Differentiate the provisions of Gratuity applied to Government and Non-Government employees Recall the provisions relating to Gratuity Calculate exempted and taxable Gratuity for different classes of employees. 	K3 K4
1.5	Pension Government employee Non-Government employee	<ul style="list-style-type: none"> Distinguish the provisions of Pension applied to Government and Non-Government employees Identify the provisions relating to Pension Calculate exempted and taxable pension for different classes of employees 	K4
2.6	Leave encashment Government employee Non-government employee	<ul style="list-style-type: none"> Differentiate the provisions of Leave encashment applied to Government and Non-Government employees Recognize the provisions relating to Leave encashment Calculate exempted and taxable Leave encashment for different classes of employees 	K4
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> List the different types of Provident Fund along with the relevant provisions. Calculate the amount of taxable Provident Fund. 	K3
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> Describe the meaning of profit in lieu of salary 	K2
2.9	Allowance	<ul style="list-style-type: none"> Classify the different types of allowances Solve problems applying the rules for HRA and EA. 	K3
2.10	Perquisites Specified employee and unspecified employee Taxable for all specified and unspecified Taxable for specified employee only Exempted for all (specified and unspecified with certain limits)	<ul style="list-style-type: none"> Classify the different types of perquisites Define a specified employee Solve problems applying the rules for perquisites and calculate value of perquisites. Solve problems by applying the rules for perquisites and calculate Income from salary. 	K3
2.11	Deductions u/s 16	<ul style="list-style-type: none"> Identify the specific deductions u/s 16 Calculate Income from Salary 	K3

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Content of the Unit	Learning Outcome	BTLT
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> List the deductions u/s 80C Solve problems to calculate deductions u/s 80C 	K3
Unit III – Computation of Income from House Property			
3.1	Basic terms	<ul style="list-style-type: none"> Define the various basic terms relating to House Property. 	K1
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> Discuss the various Incomes that can be taxed under the head house property. 	K2
3.3	Exempted house property income	<ul style="list-style-type: none"> Explain the various incomes that are exempt from House property income. 	K2
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> Calculate GAV 	K3
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> Compute NAV 	K3
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> Identify the treatment of partly let out and partly self-occupied house. 	K3
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year. 	K1
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	<ul style="list-style-type: none"> Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house 	K2
3.9	Treatment of Pre-completion/ pre-construction interest Date of loan Date of completion Date of repayment Unrealized rent and arrear of rent recovered	<ul style="list-style-type: none"> Show the method of calculation of Pre-completion interest. Calculate pre-completion interest. 	K3
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> Calculate IFHP. 	K3
Unit IV - Calculation of Income from Business or Profession			
4.1	Basic terms	<ul style="list-style-type: none"> Define the basic terms pertaining to Income from business or profession 	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> Explain the incomes that are taxable under the head of income from business and profession. 	K4
4.3	Various methods of accounting	<ul style="list-style-type: none"> Explain the various methods of accounting 	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> Examine the losses incidental to business 	K4

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Content of the Unit	Learning Outcome	BTLT
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> Outline the various expenses, which are expressly allowed and disallowed while calculating income from business. 	K2
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> Recall the method of calculation of undervaluation and over valuation of stock Calculate IFB 	K4
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> Calculate IFB by applying the various related provisions 	K4
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> Explain the rules for calculating IFP Apply the rules for calculating IFP 	K3
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> Calculate IFP 	K4
Unit V — Calculation of Income from Capital Gains and Other Sources			
5.1	Basic terms	<ul style="list-style-type: none"> Execute the basic terms relating to IFCG 	K3
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> Illustrate the method of treating depreciable assets. 	K2
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> Employ the various assets which are not included in capital assets. 	K3
5.4	The capital gains exempted u/s 10	<ul style="list-style-type: none"> List the capital gains exempted u/s 10 	K4
5.5	Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H	<ul style="list-style-type: none"> Evaluate the various deductions u/s 54 Calculate IFCG after applying deductions u/s 54 	K5
5.6	Calculation of IFCG	<ul style="list-style-type: none"> Calculate IFCG 	K4
5.7	Income from other sources Basic terms	<ul style="list-style-type: none"> Identify the various basic terms related to Business or profession. 	K3
5.8	Residuary Head of Income	<ul style="list-style-type: none"> Identify residuary head of income. 	K3
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	<ul style="list-style-type: none"> Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source 	K5
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> Organize the Various deductions u/s 57 	K3
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> Summaries the Various deductions that cannot be claimed as deductions 	K2
5.12	Treatment of casual incomes	<ul style="list-style-type: none"> Discuss the method of treatment of casual incomes Solve problems to find IFOS through casual incomes. 	K6 K3
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> Explain the tax treatment of various kinds of securities Calculate interest on securities 	K4

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Content of the Unit	Learning Outcome	BTLT
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> Solve problems applying grossing up rule. 	K3
5.15	Calculation of IFOS	<ul style="list-style-type: none"> Calculate Income from Other Sources by applying the above provisions. 	K4

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester III	CORE / SKILL: V - INSURANCE MANAGEMENT	CODE: U19AT309
Credits: 5		Total Hours : 75

Course Outcomes

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

S.NO	Course Outcome	Level	Unit
1	Describe the Principles and kinds of insurance	K2	I
2	Analyse the Insurance business in India	K4	II
3	Discuss the moral and physical hazards in underwriting of Insurance	K2	III
4	Evaluate the procedure of claim settlement	K6	IV
5	Prepare the retirement benefit schemes	K5	V
6	Assess the investment pattern for retirement benefit schemes	K6	V

Unit I – Introduction to Insurance

15 Hrs.

- 1.1 Definition of Insurance
- 1.2 Insurable risk
- 1.3 Principles of insurance
- 1.4 Kinds of insurance
- 1.5 Costs and benefits of insurance
- 1.6 Pooling in insurance
- 1.7 Factors that limit the insurability of risk
- 1.8 Reinsurance.

Unit II - Insurance Business

15 Hrs.

- 2.1 Insurance business in India
- 2.2 Framework of insurance business
- 2.3 Privatization of insurance business
- 2.4 Insurance Regulatory and Development Authority (IRDA)
- 2.5 Govt. Policy on Insurance Sector.

Unit III - Underwriting and Settlement of Claims

15 Hrs.

- 3.1 Proposal forms
- 3.2 Cover notes

Green colour- New Course

Yellow Colour- Addition and Change.

- 3.3 Certificates of Insurance
- 3.4 Endorsements
- 3.5 Moral and Physical Hazards
- 3.6 Statistics
- 3.7 Spreading of Risks
- 3.8 Premium Rating
- 3.9 Premium Loading

Unit IV - Settlement of Claims

15 Hrs.

- 4.1 Settlement of Claims
 - 4.1.1 Claim procedure
 - 4.1.2 TPAs
 - 4.1.3 Claim forms
- 4.2 Investigation / Assessment
- 4.3 Essential Claim Documents
- 4.4 Settlement Limitation
- 4.5 Arbitration
- 4.6 Loss Minimization and Salvage.

Unit V - Retirement Schemes

15 Hrs.

- 5.1 Introduction
- 5.2 Product Guideline
- 5.3 Product Design and Schemes
- 5.4 Tax Aspects of Group & Retirement Benefit Scheme
- 5.5 Investment Pattern for Retirement Benefit Schemes
- 5.6 Retirement Benefit Schemes
- 5.7 Administration of Retirement Benefit Schemes
- 5.8 Social Security Schemes

Topics for Self Study

Green colour- New Course

Yellow Colour- Addition and Change.

S.NO	Topics	Web Links
1	Predictive Analytics in Insurance	https://diggyinsurance.com/5-benefits-of-predictive-analytics-for-the-insurance-industry/
2	Machine Learning in Insurance	https://www.accenture.com/_acnmedia/pdf-84/accenture-machine-leaning-insurance.pdf
3	Telematics in Auto Insurance	https://towardsdatascience.com/telematics-in-auto-insurance-a886a03b5a88
4	How Insurers Are Using Drones	https://www.thebalancesmb.com/how-drones-change-insurance-industry-4125242

Green colour- New Course

Yellow Colour- Addition and Change.

Text Book

1. Risk Analysis, Insurance and Retirement Planning, Indian Institute of Banking and Finance, Taxmann Publications Pvt.Ltd, 1st January, 2017.

Reference

1. Insurance Management, AnandGanguly, New Age Internationals, 1st January, 2002.
2. Principles of Risk Management and Insurance, E.Rejda George and McNamara Michael, Person Education, 1st April, 2017.

Web Reference

1. <http://www.himpub.com/documents/Chapter1906.pdf>

Specific Learning Outcomes (SLO)

Unit	Course content	Learning Outcomes	BTLT
Unit I – Introduction to Insurance			
1.1	Definition of Insurance	<ul style="list-style-type: none">• Explain the meaning of insurance	K2
1.2	Insurable risk	<ul style="list-style-type: none">• State about insurable risk	K1
1.3	Principles of insurance	<ul style="list-style-type: none">• Discuss the principles of insurance	K2
1.4	Kinds of insurance	<ul style="list-style-type: none">• Explain the different Kinds of insurance	K2
1.5	Costs and benefits of insurance	<ul style="list-style-type: none">• Discuss the Costs and benefits of insurance	K2
1.6	Pooling in insurance	<ul style="list-style-type: none">• Describe the Pooling in insurance	K2
1.7	Factors that limit the insurability of risk	<ul style="list-style-type: none">• Identify the Factors that limit the insurability of risk	K2
1.8	Reinsurance.	<ul style="list-style-type: none">• Explain the term reinsurance.	K2
Unit II - Insurance Business			
2.1	Insurance business in India	<ul style="list-style-type: none">• Analyze the Insurance business in India	K4
2.2	Framework of insurance business	<ul style="list-style-type: none">• Identify the Framework of insurance business	K3
2.3	Privatization of insurance business	<ul style="list-style-type: none">• Explain the privatization of insurance business	K2
2.4	Insurance Regulatory and Development Authority (IRDA)	<ul style="list-style-type: none">• Discuss the role of Insurance Regulatory and Development Authority (IRDA)	K2
2.5	Govt. Policy on Insurance Sector.	<ul style="list-style-type: none">• List out the Govt. Policy on Insurance Sector.	K4
Unit III - Underwriting of Insurance			

Green colour- New Course

Yellow Colour- Addition and Change.

3.1	Proposal forms	<ul style="list-style-type: none"> State the content of the Proposal forms 	K1
Unit	Course content	Learning Outcomes	BTLT
3.2	Cover notes	<ul style="list-style-type: none"> Enumerate the meaning of Cover notes 	K2
3.3	Certificate of Insurance	<ul style="list-style-type: none"> List out various important points in the Certificate of Insurance 	K1
3.4	Endorsements	<ul style="list-style-type: none"> Explain the term Endorsements 	K2
3.5	Moral and Physical Hazards	<ul style="list-style-type: none"> Summarise the Moral and Physical Hazards 	K2
3.6	Statistics	<ul style="list-style-type: none"> Explain the importance of statistics in insurance 	K2
3.7	Spreading of Risks	<ul style="list-style-type: none"> Discuss about the Spreading of Risks 	K2
3.8	Premium Rating and Premium loading	<ul style="list-style-type: none"> State about Premium Rating and Loading 	K1
Unit IV - Settlement of Claims			
4.1	Settlement of Claims	<ul style="list-style-type: none"> Discuss the procedures for settlement of claims 	K2
4.1.2	TPAs	<ul style="list-style-type: none"> Explain the functions of TPAs 	K5
4.1.3	Claim forms	<ul style="list-style-type: none"> Develop the contents of Claim forms 	K3
4.2	Investigation / Assessment	<ul style="list-style-type: none"> Describe the steps in Investigation / Assessment 	K2
4.3	Essential Claim Documents	<ul style="list-style-type: none"> List out the essential Claim Documents 	K4
4.4	Settlement Limitation	<ul style="list-style-type: none"> Explain the Settlement Limitation 	K2
4.5	Arbitration	<ul style="list-style-type: none"> Discuss the term Arbitration 	K6
4.6	Loss Minimization and Salvage.	<ul style="list-style-type: none"> Explain the terms Loss Minimization and Salvage. 	K2
Unit V - Retirement Schemes			
5.1	Introduction	<ul style="list-style-type: none"> Compose the retirement scheme 	K6
5.2	Product Guideline	<ul style="list-style-type: none"> Explain the Product Guidelines for retirement of scheme 	K2
5.3	Product Design and Schemes	<ul style="list-style-type: none"> Analyse the Product Design and Schemes for retirement 	K4
5.4	Tax Aspects of Group & Retirement Benefit Scheme	<ul style="list-style-type: none"> Examine the Tax Aspects of Group & Retirement Benefit Scheme 	K5
5.5	Investment Pattern for Retirement Benefit Schemes	<ul style="list-style-type: none"> Develop an Investment Pattern for Retirement Benefit Schemes 	K6
5.6	Retirement Benefit Schemes	<ul style="list-style-type: none"> Explain the features of various Retirement Benefit Schemes 	K2
5.7	Administration of Retirement Benefit Schemes	<ul style="list-style-type: none"> Discuss the Administration of Retirement Benefit Schemes 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

5.8	Social Security Schemes	• Analyse Social Security Schemes	K4
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Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester III	ALLIED / GENERAL –V BUSINESS STATISTICS	Code : U20AT310
Credits: 6		Total Hours : 90

Course Outcomes

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

S.NO	Course Outcomes	Level	Unit
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis	K2	I
2	Calculate the various descriptive measures for central Tendency	K4	II
3	Measure the various measures of Dispersion	K4	III
4	Formulate the correlation between two variables and Apply the simple linear regression equation for a set of data.	K5	IV
5	Analyse Time Series	K4	V
6	Evaluate the changes in a variable using Index numbers	K6	V

Unit I Introduction to Statistics

18 Hrs

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

Unit II Measures of Central Tendency

18 Hrs

- 2.1. Mathematical averages
 - 2.1.1. Arithmetic Mean

Green colour- New Course

Yellow Colour- Addition and Change.

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

Unit III Measures of Dispersion

18 Hrs

- 3.1. Range
- 3.2. Quartile Deviation
- 3.3. Mean Deviation
- 3.4. Standard Deviation
 - 3.4.1. Actual Mean method
 - 3.4.2. Assumed Mean Method
 - 3.4.3. Combined Standard Deviation
 - 3.4.4. Corrected Standard Deviation
- 3.5. Coefficient of variation
- 3.6. Comparison of Measures of dispersion
- 3.7. Lorenz Curve

Unit IV Correlation and Regression

18 Hrs

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

Unit V Analysis of Time Series and Index Numbers

18 Hrs

- 5.1. Elements of Time Series
 - 5.1.1. Secular Trend
 - 5.1.1.1. Graphic Method

Green colour- New Course

Yellow Colour- Addition and Change.

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

Topics for Self Study

S. No	Topics	WEB LINK
1	Bayesian Thinking	https://www.statisticalengineering.com/bayes_thinking.htm#:~:text=Bayesian%20philosophy%20is%20based%20on,from%20different%20experiments%2C%20for%20example.
2	Naive Bayes Classifier	https://www.geeksforgeeks.org/naive-bayes-classifiers/#:~:text=Naive%20Bayes%20classifiers%20are%20a,is%20independent%20of%20each%20other.
3	Multi-Armed Bandits	https://www.optimizely.com/optimization-glossary/multi-armed-bandit/

Green colour- New Course

Yellow Colour- Addition and Change.

4	Machine Learning algorithms	https://www.infoworld.com/article/3394399/machine-learning-algorithms-explained.html
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Text

1. Statistics Theory and Practice, R.S.N. Pillai and Bagavathy, Sultan Chand & Sons, New Delhi, 1st December, 2010.

Reference

1. Practical Statistics, R.S.N.Pillai and Bagavathi, S Chand & Company, 1st December, 2010
2. Fundamentals of Mathematical Statistics, S.C.Gupta and V.K.Kapoor, Sultan Chand & Sons, 1st January, 2014

Web Reference

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

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

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit – I Introduction to the Study of Statistics			
I	1.1 Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Merits and Demerits	<ul style="list-style-type: none"> Define inferential and descriptive statistics. Explain the merits and demerits of statistics. Recall the four levels of measurement: nominal, ordinal, interval and ratio. 	K1 K2 K1
	1.2 Sampling 1.2.1 Introduction 1.2.2 Methods of sampling	<ul style="list-style-type: none"> Explain the various sampling techniques. Describe the sampling distribution of the sample mean 	K2
	1.3 Collection of Data	<ul style="list-style-type: none"> Discuss the ability to apply fundamental concepts in exploratory data analysis. 	K2
	1.4 Tabulation of Data	<ul style="list-style-type: none"> Describe the frequency distribution 	K1
	1.5 Representation of Data 1.5.1 Diagrammatic Representation 1.5.2 Graphic representation	<ul style="list-style-type: none"> Summarize appropriate graphical and numerical descriptive statistics for different type of data. 	K2
Unit II Measures Central Tendency			
	2.0 Central Tendency 2.1.1 Arithmetic Mean	<ul style="list-style-type: none"> Explain the concept of Central Tendency. Define the terms mean, median and mode. 	K2 K1

Green colour- New Course

Yellow Colour- Addition and Change.

	2..1.1 Direct method 2..1.2 Short-cut method 2..1.3 Step Deviation method	<ul style="list-style-type: none"> Explain the characteristics of the mean, median and mode. 	K2
Unit	Course Contents	Learning Outcomes	BTLT
	2.2.1 Geometric Mean 2.2.2 Harmonic Mean 2.2.3 Corrected Mean 2.2.4 Combined Mean	<ul style="list-style-type: none"> Apply the concept of arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean. Calculate arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean. 	K3 K4
	2.3 Positional averages 2.3.1 Median 2.3.2 Quartiles 2.3.3 Deciles 2.3.4 Percentiles	<ul style="list-style-type: none"> Apply the concept of Median, Quartiles, Deciles and percentiles. Discuss the measures of position Percentiles and quartiles. 	K3 K2
	2.4 Mode	<ul style="list-style-type: none"> Discuss the strengths and weaknesses of the mode Calculate and interpret measures of central tendency (mode) 	K2 K4
Unit – III Measures of Dispersion			
III	3.1 Range	<ul style="list-style-type: none"> Calculate and apply measures of location and measures of dispersion, grouped and ungrouped data cases. Explain range, inter-quartile range and standard deviation as measures of dispersion for a set of data. 	K4 K2
	3.2 Quartile Deviation	<ul style="list-style-type: none"> Discuss the procedures in getting the quartile deviation from ungrouped and grouped data. 	K2
	3.3. Mean Deviation	<ul style="list-style-type: none"> Calculate the mean deviation 	K4
	3.4 Standard Deviation 2.4.1 Actual mean method 2.4.2 Assumed mean method 2.4.3 Combined standard deviation 2.4.4 Corrected standard deviation	<ul style="list-style-type: none"> Define standard deviation. Calculate the standard deviation of variable. Analyze the importance of standard deviation in terms of understanding data. 	K4
	3.5 Coefficient of Variation	<ul style="list-style-type: none"> Explain the coefficient of variation. 	K2
	3.6 Comparison of Measures of Dispersion	<ul style="list-style-type: none"> Describe the different types of measures of dispersion 	K2
	3.7 Lorenz Curve	<ul style="list-style-type: none"> Explain the Lorenz curve 	K2
Unit – IV Correlation and Regression			

Green colour- New Course

Yellow Colour- Addition and Change.

IV	4.1 Correlation 4.1.1 Definition 4.1.2 Karl Pearson's Correlation 4.1.3 Spearman Rank Correlation 4.1.4 Concurrent Deviation	<ul style="list-style-type: none"> Describe how correlation is used to identify relationships between variables. Discuss the significance of Correlation Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate. 	K4
Unit	Course Contents	Learning Outcomes	BTLT
	4.2 Regression 4.2.1 Definition 4.2.2 Regression Equation 4.2.3 Linear Regression 4.2.4 Difference between Regression and Correlation	<ul style="list-style-type: none"> Describe the relationship between two or more independent variable using a multiple regression equation. Calculate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis. Analyse the underlying relationships between the variables through hypothesis testing. 	K2 K4 K4
Unit – V Analysis of Time Series and Index Numbers			
V	5.1 Elements of Time Series 5.1.1 Secular Trend 5.1.1.1 Graphic Method 5.1.1.2 Method of Semi- Averages 5.1.1.3 Method of Moving Averages 5.1.1.4 Method of Least Squares 5.1.2 Seasonal Fluctuations 5.1.2.1 Method of Simple Averages 5.1.2.2 Method of Moving Averages 5.1.2.3 Ratio to trend Method 5.1.2.4 Method of link Relatives 5.1.3 Cyclical Fluctuation 5.1.4 Random Fluctuation	<ul style="list-style-type: none"> Describe the concepts of time series and their application to health, climate, finance and other areas. Apply various techniques of time series models, including the seasonal autoregressive moving average models, regression with ARMA models. 	K3
	5.2. Index Numbers 5.2.1 Definition 5.2.2 Simple Index Number 5.2.3 Weighted Index Averages 5.2.3.1 Laspeyre's formula 5.2.3.2 Paache's formula 5.2.3.3 Fisher's formula 5.2.3.4 Marshal Edge-worth 5.2.3.5 Bowley's formula 5.2.3.6 Kelly's formula 5.2.4 Mathematical test of consistency	<ul style="list-style-type: none"> Define an index number Explain the basic structure of the consumer price index and perform calculations involving its use. Calculate simple, composite and weighted index numbers. 	K4

Green colour- New Course

Yellow Colour- Addition and Change.

	5.2.4.1 Time reversal test		
	5.2.4.2 Factor reversal test		
	5.2.5 Fixed Index Number		
	5.2.6 Chain Index Number		
	5.2.7 Cost of Living Index		

Green colour- New Course

Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester III	SBEC / GENERAL: I - MS-OFFICE -WORD	CODE: U19AT3P1
Credits: 4		Total Hours : 60

Course Outcomes

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

S.NO	Course Outcome	Level	Unit
1	Justify the basic features of Microsoft Word	K6	I
2	Develop the skill to Create, Edit, Save and Print documents and format text in Microsoft Word	K5	II
3	Execute the basic functions like Opening, Saving and closing the files independently	K3	II
4	Create and modify tables	K5	III
5	Design the macro processors and Page Formatting in MS-Word	K5	IV
6	Assess the Mail Merge Wizard to perform mail merges	K6	V

Unit I

1 Beginning to use Microsoft Word 12 Hrs

- 1.1.1 Word Processing versus Desktop Publishing
- 1.1.2 Starting - Microsoft Word 2010
- 1.1.3 Virtual Tour of MS Word 2010
- 1.1.4 Opening a New Document
- 1.1.5 Saving a Document
- 1.1.6 Getting Help with MS Word 2010.

Unit II

2.1 Editing Features 12 Hrs

- 2.1.1 Spell Check
- 2.1.2 Thesaurus
- 2.1.3 Creating Own Default Dictionary
- 2.1.4 Word Count

2.2 Paragraph Formatting 12 Hrs

- 2.2.1 Changing Paragraph Alignment
- 2.2.2 Indenting Paragraphs
- 2.2.3 Add Borders or Shading to a Paragraph

Green colour- New Course

Yellow Colour- Addition and Change.

- 2.2.4 Apply Paragraph Styles
- 2.2.5 Creating Links within a Document

Unit III

3.1 Tables 12 Hrs

- 3.1.1 Creating Tables
- 3.1.2 Creating a table by highlighting the boxes
- 3.1.3 Create a table by using Insert Table command
- 3.1.4 Converting Text into a Table
- 3.1.5 Quick Tables
- 3.1.6 Merging Cells and Splitting Cells
- 3.1.7 Creating a Nested List
- 3.1.8 Format Your List -Creating Outlines

Unit IV

4.1 PAGE FORMATTING 12 Hrs

- 4.1.1 Page Margins
- 4.1.2 Applying Page Border and Color
- 4.1.3 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)
- 4.1.4 Inserting Special Characters.

Unit V

5.1 Advanced Tools 12 Hrs

- 5.1.1 References and Citations
- 5.1.2 Macros - Compare and Merge Documents
- 5.1.3 Protect Document -Mailing Lists
- 5.1.4 Creating a List for Mail Merge – Mail Merge.

Topics for Self Study

S.NO	Topics	Web Links
1	Discover The Hidden Power Of Microsoft Word	https://www.americanexpress.com/en-us/business/trends-and-insights/articles/discover-the-hidden-power-of-microsoft-word/
2	Moving Towards Machine Learning and AI	https://medium.com/towards-artificial-intelligence/differences-between-ai-and-machine-learning-and-why-it-matters-1255b182fc6
3	Leveraging the Internet of Things for Competitive Advantage	https://knowledge.wharton.upenn.edu/article/leveraging-the-internet-of-things-for-competitive-advantage/

Green colour- New Course

Yellow Colour- Addition and Change.

4	The 3 Most Useful New Features in Microsoft Word	https://www.linkedin.com/business/learning/blog/productivity-tips/microsoft-word-new-features
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Text

1. Microsoft Word 2010 Bible – Herb Tyson, Microsoft Word MVP

Reference

1. Microsoft Word 2010 in Depth – FaitheWempen- Que
2. Microsoft Word 2010 Inside Out – Katherine Murray – Microsoft

Online Resources

1. https://www.sos.wa.gov/_assets/library/libraries/projects/ita/mosita_word_ebook_study%20guide.pdf
2. <https://www.reading.ac.uk/web/files/its/refs2013.pdf>
3. <https://ptgmedia.pearsoncmg.com/images/9780735669413/samplepages/9780735669413.pdf>

Specific Learning Outcomes (SLO)

Unit	Content of the unit	Learning Outcomes	BTLT
Unit I – Beginning to use Microsoft Word			
1	Beginning to Use Microsoft Word	<ul style="list-style-type: none"> List the menus in Ms-word 	K1
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> Identify shortcuts of keyboard to perform tasks 	K2
1.2	Starting – Microsoft Word 2013	<ul style="list-style-type: none"> Explain the basics of MS Word 	K2
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none"> Create a new document How to save the document? 	K5 K1
1.6-1.6.2	Basic Editing, The Cursor, Inserting Text, Deleting Text, Text Undo and Redo, Wrap Text	<ul style="list-style-type: none"> Explain the functions of editing 	K5
1.6.3-1.6.4	Formatting, Selecting Text, Applying a Font, Changing Font Size, Font Attributes, Font Colour, Clear Formatting,	<ul style="list-style-type: none"> Compile the text formatting 	K6
16.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none"> Design the text alignment 	K6
Unit II – Editing Features			

Green colour- New Course

Yellow Colour- Addition and Change.

2.1	Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary	<ul style="list-style-type: none"> How to create own default Dictionary 	K1
2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> Show the functions of page setup 	K2
Unit	Content of the unit	Learning Outcomes	BTLT
2.3	Paragraph Formatting, Changing Paragraph Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> Construct the paragraph formatting 	K3
2.4	Add Borders or Shading to a Paragraph, Apply Paragraphs Styles, Change Spacing Between Paragraphs and Lines	<ul style="list-style-type: none"> Construct the paragraph with all functions 	K3
Unit III Tables			
3	Tables	<ul style="list-style-type: none"> Show a table 	K2
3.1	Creating Tables	<ul style="list-style-type: none"> Modify the created tables. 	K5
3.1.1-3.1.3	Creating a table by Highlighting the boxes, Creating a table by Using Insert, Table Command, Converting Text into a Table, Quick Tables, Entering Text	<ul style="list-style-type: none"> Build the table and converting the table into the text. 	K3
3.2	Table Tools, Inserting Rows and Columns, Deleting Cells, Rows or Columns, Merging Cells and Splitting Cells, Adjusting Column Width, Position text Within a Cell,	<ul style="list-style-type: none"> Compile the table tools 	K6
3.3	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> Develop the Borders and Shading 	K3
Unit IV Page Formatting			
4	Page Formatting	<ul style="list-style-type: none"> Identify Page Formatting 	K2
4.1	Apply a Page Border and Colour	<ul style="list-style-type: none"> Interpret a page using colours and borders 	K5
4.2	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> Execute the page setup 	K3
4.3	Insert Headers and Footers(including Page Numbers, Creating a Page Break, Inserting Graphics, Pictures, and table of Contents, Inserting Special Characters	<ul style="list-style-type: none"> Construct the page using Header and footers 	K3
Unit V Advanced Tools			
5	Advanced Tools	<ul style="list-style-type: none"> Apply the advanced tools 	K3
5.1	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> Show the document merge 	K2
5.2	Protect Document	<ul style="list-style-type: none"> How to protect the documents? 	K1
5.3	Mailing Lists, Creating a List for Mail	<ul style="list-style-type: none"> Design the mail merge 	K6

Green colour- New Course

Yellow Colour- Addition and Change.

	Merge, Mail Merge		
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Green colour- New Course
Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester III	ELECTIVE:NMEC- I	CODE: U20AT3E1
Credits: 2	Introduction to Income Tax	Total Hours : 30

Course Outcomes :

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

S.NO	Course Outcome	Level	Unit
1	Analyze the Concept of Income Tax	K4	I
2	Explain the incomes exempted u/s 10	K5	II
3	Assess the residential status of a person	K4	II
4	Appraise the different forms of Salary	K4	III
5	Compute the taxable allowances and perquisites	K4	VI
6	Calculate the tax liability	K6	V

Unit I Basic Concept of Income Tax 5 Hrs.

- 1.1 History of income tax
- 1.2 Cannon of taxation
- 1.3 Assesse and types of Assesse
- 1.4 Person and Classification
- 1.5 Income
- 1.6 Various of Heads of Income
- 1.7 Assessment year
- 1.8 Previous year
- 1.9 Capital and Revenue Concept

Unit II Income Exempted U/S 10 and Residential Status 6 Hrs

- 2.1 Agricultural Income
- 2.2 Incomes exempted u/s 10
- 2.3 Residential status
- 2.4 Incidence of tax

Unit III Income from Salary 7 Hrs

- 3.1 Features of Salary
- 3.2 Advance Salary
- 3.3 Arrears Salary
- 3.4 Basis of Charge
- 3.5 Profit in lieu of Salary
- 3.6 Different forms of Salary and their tax treatment

Green colour- New Course

Yellow Colour- Addition and Change.

Unit IV Allowance and Perquisites 8 Hrs

- 4.1 Taxable and non-taxable Allowances
- 4.2 Perquisites
- 4.3 Specified employee and unspecified employee
- 4.4 Taxable for all specified and unspecified employee

Unit V Computation of Tax Liability 4 Hrs

- 5.1 Tax Rates
- 5.2 Deductions u/s 16
- 5.3 Deduction u/s 80C
- 5.4 TDS and TCS
- 5.3 Computation of Taxable Income
- 5.4 Computation of Tax liability

Topics for Self Learning

S.NO	Topics	Web Links
1	Future trends in tax transparency	https://taxinsights.ey.com/archive/archive-articles/the-global-trend-towards-transparency-in-tax.aspx
2	Direct Tax Implications of Covid-19 for India	https://news.bloombergtax.com/daily-tax-report-international/insight-direct-tax-implications-of-covid-19-for-india
3	COVID-19 Impact: Indian Government Announces Tax and Regulatory Reliefs	https://www.mondaq.com/india/operational-impacts-and-strategy/915470/covid-19-impact-indian-government-announces-tax-and-regulatory-reliefs
4	Top Income Tax Relaxations To Counter COVID-19 Impact	https://www.canarahsbclife.com/knowledge-centre/blog/top-income-tax-relaxations-to-counter-COVID-19-impact.html

Text

1. Students Guide to Income Tax- Dr.Vinod K Singhania and Monica Singhania -Taxmann Publication

Books for Reference

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- sahitya Bhawan Publications

Green colour- New Course

Yellow Colour- Addition and Change.

2. Direct Taxes-VP Gaur and DB Narang Kalyani Publishers
3. Direct Taxes -Sri T N Manoharan-Snow White Publications
4. Vikas Mundra: Tax Laws and Practices
5. Tax calculation for Business and Profession, ABPL Publications

Web Reference :

1. <https://www.incometaxindiaefiling.gov.in>

<https://www.incometaxindia.gov.in>

Theory – 40 % (Section A), Problems – 60 %

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Basic Concept of Income Tax			
1.1	History of Income Tax	<ul style="list-style-type: none"> • Recall the history of Income Tax 	K1
1.2	Canon of Taxation	<ul style="list-style-type: none"> • Analyze the Principles of Taxation 	K4
1.3	Assessee and Types of Assessee	<ul style="list-style-type: none"> • Define Assessee • Describe the Types of Assessee 	K1
1.4	Person and Classification	<ul style="list-style-type: none"> • Define Person under Income Tax • Classify Types of Person 	K3
1.5	Income	<ul style="list-style-type: none"> • Define Income 	K1
1.6	Various Heads of Income	<ul style="list-style-type: none"> • Mention the Various Heads of Income 	K1
1.7	Assessment Year and Previous Year	<ul style="list-style-type: none"> • Define Assessment Year and Previous Year 	K1
1.8	Capital and Revenue Concept	<ul style="list-style-type: none"> • Analyse the concept of Capital and revenue 	K4
Unit II Income Exempted U/S 10 and Residential Status			
2.1	Agricultural Income	<ul style="list-style-type: none"> • Discuss nature of Agricultural Income 	K1
2.2	Incomes exempted u/s 10	<ul style="list-style-type: none"> • Explain the incomes exempted u/s 10 	K5
2.3	Residential Status	<ul style="list-style-type: none"> • Explain the conditions for various residential status 	K5
2.4	Incidents of Tax	<ul style="list-style-type: none"> • Discuss the Incidents of tax 	K2
Unit III Income from Salary			
3.1	Features of Salary	<ul style="list-style-type: none"> • Define Salary • Discuss the features of Salary 	K1 K2
3.2	Advance Salary	<ul style="list-style-type: none"> • Discuss the Concept of Advance Salary 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

3.3	Arrears Salary	<ul style="list-style-type: none"> Discuss the term Arrear Salary 	K2
Unit	Course Contents	Learning Outcomes	BTLT
3.4	Basis of Charge	<ul style="list-style-type: none"> Recognize Basis of Charge 	K1
3.5	Profit in lieu of Salary	<ul style="list-style-type: none"> Analyse the items covered under Profit in Lieu of Salary 	K4
3.6	Different forms of Salary and their tax treatment	<ul style="list-style-type: none"> Assess the different forms of Salary and their tax treatment 	K4
Unit IV Allowance and Perquisites			
4.1	Taxable and non-taxable Allowances	<ul style="list-style-type: none"> Explain taxable and non taxable allowances Computation of Taxable allowances 	K2 K4
4.2	Perquisites	<ul style="list-style-type: none"> State the meaning of Perquisites Classify the types of Perquisites Compute the taxable Perquisites 	K3 K4
4.3	Specified employee and unspecified employee	<ul style="list-style-type: none"> Appraise the features of specified employee and Unspecified employee 	K5
4.4	Taxable for all specified and unspecified employee	<ul style="list-style-type: none"> Assess the taxability for all specified and unspecified employee. 	K4
Unit V Computation of Tax Liability			
5.1	Tax Rates	<ul style="list-style-type: none"> State the tax rates for Individual Assessee 	K2
5.2	Deductions u/s 16	<ul style="list-style-type: none"> Apply deductions u/s16 in calculating taxable income. 	K6
5.3	Deduction u/s 80C TDS and TCS	<ul style="list-style-type: none"> Apply deductions u/s 80C. Calculating TDS and TCS 	K6 K5
5.4	Computation of Taxable Income	<ul style="list-style-type: none"> Computation of Taxable Income 	K5
5.5	Computation of Tax liability	<ul style="list-style-type: none"> Computation of Tax Liability 	K5

Mapping Scheme for the POs, PSOs and COs

L-Low M-Moderate H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

CO6	H	H	H	H	H	H	H	H		H	H	H	H
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Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester IV	CORE/ SKILL: VI COMPLIANCES	CODE: U19AT411
Credits: 5		Total Hours : 75

Course Outcomes

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

S.NO	Course Outcomes	Level	Unit
1	Organize the basic principles of Auditing	K5	I
2	Differentiate internal check with internal control	K4	II
3	Analyse the Recent developments in Commercial Banking.	K4	III
4	Develop the operation and promotional activities of Development bank.	K5	IV
5	Compose the role of NBFCs in the financial market	K5	V
6	Assess the various schemes of UTI	K6	V

Unit I Introduction

15 Hrs.

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

Unit II Internal Check, Verification of Assets and Liabilities

15 Hrs.

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

Unit III - Reserve Bank of India

15 Hrs.

Green colour- New Course

Yellow Colour- Addition and Change.

- 3.1 Organization
 - 3.1.1 Management and functions.
- 3.2 Commercial Bank:
 - 3.2.1 Functions
 - 3.2.2 Management
 - 3.2.3 Investment policies of Commercial Banks
 - 3.2.4 Recent developments in Commercial Banking.

Unit –IV Development Banks and Insurance Sector

15 Hrs.

- 4.1 Development Banks:
 - 4.1.1 Concept
 - 4.1.2 objectives
 - 4.1.3 Functions of Development Banks
 - 4.1.4 Operation and promotional activities of development banks.
- 4.2 Insurance Sector:
 - 4.2.1 Objectives
 - 4.2.2 Role
 - 4.2.3 Investment practices.
 - 4.2.4 Insurance Regulatory
 - 4.2.5 Development Authority role and functions.

Unit –V Unit Trust of India and NBFC

15 Hrs.

- 5.1 Unit Trust of India:
 - 5.1.1 Objectives
 - 5.1.2 Functions and various schemes
 - 5.1.3 Role of UTI in industrial finance
- 5.2 Non-banking Financial Institution
 - 5.2.1 Concept
 - 5.2.2 Role of non-banking financial institutions
 - 5.2.3 Sources of finance
 - 5.2.4 Functions
 - 5.2.5 Investment policies of non-banking financial institutions India.
- 5.3 Mutual Funds:
 - 5.3.1 Concept performance appraisal
 - 5.3.2 Regulation of mutual funds (with special reference to SEBI guidelines.
 - 5.3.3 Designing and marketing of mutual funds
 - 5.3.4 Schemes latest mutual fund schemes in India an overview.

Green colour- New Course

Yellow Colour- Addition and Change.

Topic for Self Study

SL.NO	Topics	Web Links
1.	The Data-Driven Audit: How Automation and AI are Changing the Audit and the Role of the Auditor	https://www.aicpa.org/content/dam/aicpa/interestareas/frc/assuranceadvisoryservices/downloadabledocuments/the-data-driven-audit.pdf
2.	Five important developments that will likely shape the banking sector	https://www.thehindu.com/news/cities/mumbai/what-2020-holds-for-banking/article30553336.ece
3.	Insurtech	https://www.investopedia.com/terms/i/insurtech.asp
4.	Latest Trends in NBFC Business Model	https://swaritadvisors.com/learning/what-are-the-latest-trends-in-nbfc-business-model/

Text

1. A Handbook of Practical Auditing, Dr.B.N.Tandoon, Dr.S.Sudharsanam and S.Sundharabahu, S.Chand& Company, 4th February, 2007
2. Indian Financial System, Bharati.V.Pathak, Pearson Education, 2nd January, 2018.

Reference

1. Auditing and Assurance, Ashish Kumar Sana, Bappaditya Biswas, Swapan Sarkar and Samyabrata Das, McGraw-Hill, 23rd May 2019.

Web Reference

1. http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf

Green colour- New Course

Yellow Colour- Addition and Change.

Learning Outcomes

Unit	Course contents	Learning outcomes	BTLT
Unit I - Introduction			
1.1	Definition	<ul style="list-style-type: none"> Recall the Definition of auditing 	K1
1.2	Objective of an Audit	<ul style="list-style-type: none"> Examine the objectives of an Audit 	K5
1.3	Role of auditors in detecting errors and fraud	<ul style="list-style-type: none"> Discuss Role of auditors in detecting errors and fraud 	K5
1.4	Basic principles governing an audit	<ul style="list-style-type: none"> Explain Basic principles governing an audit 	K2
1.5	scope and procedures	<ul style="list-style-type: none"> Analyze scope and procedures 	K4
1.6	Advantages and limitation	<ul style="list-style-type: none"> Explain Advantages and limitation 	K2
1.7	Classification of audit.	<ul style="list-style-type: none"> Classify the audit 	K4
Unit II Internal Check, Verification of Assets and Liabilities			
2.1	Internal check	<ul style="list-style-type: none"> Summarize the Internal check 	K2
2.2	Internal control and Internal Audit	<ul style="list-style-type: none"> Distinguish Internal control and Internal Audit 	K4
2.3	Introduction of vouching	<ul style="list-style-type: none"> Express the term vouching 	K2
2.4	Objectives	<ul style="list-style-type: none"> Inspect the objectives of Vouching 	K4
2.5	Importance of vouching	<ul style="list-style-type: none"> Discuss Importance of vouching 	K2
2.6	Verification of assets and liabilities.	<ul style="list-style-type: none"> Analyze Verification of assets and liabilities. 	K4
Unit III - Reserve Bank of India			
3.1	Organization	<ul style="list-style-type: none"> Recall the meaning of organization 	K1
3.2	Commercial Bank	<ul style="list-style-type: none"> Define Commercial Bank Explain Functions of Commercial Bank Analyze the recent developments in Commercial Banking 	K4
Unit – IV Development Banks and Insurance Sector			
4.1	Development Banks Concept	<ul style="list-style-type: none"> Recall the concept of Development Banks Explain Functions of Development Banks Appraise the Operation and promotional activities of development banks. 	K4 K5
4.2	Insurance Sector	<ul style="list-style-type: none"> Explain role and functions of Development Authority 	K2
Unit -V Unit Trust of India and Mutual Funds			
5.1	Unit Trust of India	<ul style="list-style-type: none"> Discuss Objectives of Unit Trust of India Discuss Role of UTI in industrial finance Explain the functions and various schemes of UTI 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course contents	Learning outcomes	BTLT
5.2	Non-banking Financial Institution	<ul style="list-style-type: none"> Explain Role of non-banking financial institutions Discuss Investment policies of non-banking financial institutions India. 	K6
5.3 5.3.1	Mutual Funds Concept performance appraisal	<ul style="list-style-type: none"> Explain the designing and marketing of mutual funds Discuss Regulation of mutual funds 	K6

100 % - Theory

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester IV	CORE/ SKILL: VII- COST ACCOUNTING	CODE: U20AT412
Credits: 4		Total Hours : 60

Course Outcomes :

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

S.NO	Course Outcomes	Level	Unit
1	Use the various concepts of cost accounting and its techniques.	K3	I
2	Justify the various material control	K6	I
3	Analyze the various methods of calculating the labour turnover and apply the various mechanisms to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III
5	Prepare the Batch, Job and contract costing	K5	IV
6	Calculate the Abnormal loss and Abnormal gain in the Process Accounts in Certain Industries.	K4	V

Unit I Introduction to Cost Accounting and Material Control

12 Hrs

1.1 Cost Accounting

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

1.2 Material Control

- 1.2.1 Introduction
- 1.2.2 Meaning of material control
- 1.2.3 Objectives of material control
- 1.2.4 Essentials of material control
- 1.2.5 Purchase control

Green colour- New Course

Yellow Colour- Addition and Change.

- 1.2.6 Store keeping and stock control and inventory control
- 1.2.7 Levels of stock and Economic Ordering Quantity
- 1.2.8 ABC Analysis
- 1.3 Pricing of material issues
 - 1.3.1 LIFO (Last In First out)
 - 1.3.2 FIFO (First In First Out)
 - 1.3.3 Simple Average Method
 - 1.3.4 Weighted Average Method

Unit II Computation and Control of Labour Cost

12 Hrs

- 2.1 Labour cost
 - 2.1.1 Introduction
 - 2.1.2 Types of Labour
- 2.2 Labour turnover
- 2.3 Methods and measurement of Labour turnover
 - 2.3.1 Separation method
 - 2.3.2 Replacement method
 - 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
 - 2.5.1 Time rate system
 - 2.5.2 Piece rate system
 - 2.5.3 Straight piece rate system
 - 2.5.4 Taylors differential piece rate system
 - 2.5.5 Merrick's Multiple or differential piece rate system
 - 2.5.6 Gantt's task and bonus plan
- 2.6 Premium Bonus plans
 - 2.6.1 Halsey premium plan
 - 2.6.2 Halsey-weir scheme
 - 2.6.3 Rowan plan
 - 2.6.4 Barth's variable sharing plan
 - 2.6.5 Emerson's Efficiency plan
 - 2.6.6 Bedeaux's point premium system

Unit III Overheads

12 Hrs

- 3.1. Meaning and Definition of overheads
- 3.2. Importance of Overhead cost
- 3.3. Allocation of Overheads
- 3.4 Apportionment
 - 3.4.1 Primary distribution
 - 3.4.2 Secondary distribution

Green colour- New Course

Yellow Colour- Addition and Change.

- 3.4.2.1 Repeated Distribution method
- 3.4.2.2 Simultaneous equation method

- 3.5 Absorption of overheads
 - 3.5.1 Overhead Rate
 - 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
 - 3.6.1 Direct material cost method
 - 3.6.2 Direct Labour cost method
 - 3.6.3 Prime cost percentage method
 - 3.6.4 Direct Labour hour method
 - 3.6.5 Machine hour rate method
 - 3.6.6 Computation of machine hour rate
- 3.7 Under and over absorption of overheads.

**Unit IV Cost Sheet, Tenders And Quotations & Methods Of Costing
(Job, Batch And Contract) 12 Hrs**

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

Unit V Methods of Costing (Operating Costing and Process Costing) 12 Hrs

- 5.1 Operating and operation costing
 - 5.1.1 Meaning and definition
 - 5.1.2 Operation and service costing

Green colour- New Course

Yellow Colour- Addition and Change.

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

Topics for Self Study

S.NO	Topics	Web Links
1.	Target Costing	https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/
2.	Throughput accounting -	https://en.wikipedia.org/wiki/Throughput_accounting#:~:text=Throughput%20accounting%20(TA)%20is%20a,relatively%20new%20in%20management%20accounting.
3.	responsibility accounting	https://byjus.com/commerce/what-is-responsibility-accounting/
4.	Activity based costing	https://www.cgma.org/resources/tools/essential-tools/activity-based-costing.html

Text

1. Cost Accounting, Reddy T.S. & Hari Prasad Reddy Y, Margham Publications, 2012.

Reference

1. Cost Accounting, Murthy & Gurusamy S, Tata McGrawHill Publications, New Delhi, 2012.
2. Cost Accounting, Jain S.P & Narang K. L, Kalyani Publications: New Delhi, 2012.

Web Reference

Green colour- New Course
 Yellow Colour- Addition and Change.

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

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

Green colour- New Course

Yellow Colour- Addition and Change.

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Introduction to Cost Accounting & Material Control			
1.1	Cost Accounting	<ul style="list-style-type: none"> Define Cost, Cost Accounting and Cost Accountancy 	K1
1.2	Material Control	<ul style="list-style-type: none"> Predict the minimum maximum and the re-ordering level for stock of materials Predict the Economic Ordering quantity of materials for a concern 	K6
1.3	Pricing of material issues	<ul style="list-style-type: none"> Apply the various methods of pricing the issue of materials 	K3
Unit II Computation and Control of Labour Cost			
2.1	Labour cost	<ul style="list-style-type: none"> Recall the concept of Labour cost 	K1
2.2	Labour turnover	<ul style="list-style-type: none"> Explain the concept of labour turnover 	K2
2.3	Methods and measurement of Labour turnover	<ul style="list-style-type: none"> Apply the various methods of measuring Labour Turnover 	K3
2.4	Idle time and Overtime	<ul style="list-style-type: none"> Define Idle Time and Overtime in Labour costing Examine the Labour Cost when there is Idle Time and Over Time 	K2 K4
2.5	Methods of remuneration	<ul style="list-style-type: none"> Compare the various methods of remuneration for Labour 	K4
2.6	Premium Bonus plans	<ul style="list-style-type: none"> Calculate the various methods of Premium Bonus Plans 	K4
Unit III Overheads			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> Define Overheads 	K1
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> Explain the importance of the allocation of overheads 	K2
3.3	Allocation of Overheads	<ul style="list-style-type: none"> Prepare the allocation of overheads 	K3
3.4	Apportionment	<ul style="list-style-type: none"> Identify the importance of apportionment of Overheads and apply the various methods of apportionment of overheads 	K3
3.5	Absorption of overheads	<ul style="list-style-type: none"> summarize the different types of overhead rate 	K2
3.6	Methods of absorption of overhead	<ul style="list-style-type: none"> Illustrate the methods of Absorption of Overheads under different methods 	K2
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> Interpret Under and Over Absorption of Overheads 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course Contents	Learning Outcomes	BTLT
Unit IV Cost Sheet, Tenders and Quotations & Methods of Costing (Job, Batch and Contract)			
4.1	Cost sheet	<ul style="list-style-type: none"> Examine the treatment of stock in Cost sheet Estimate the Profit or Loss of a concern by preparing the Cost sheet 	K4
4.2	Job costing	<ul style="list-style-type: none"> Estimate a Job Cost sheet 	K5
4.3	Batch Costing	<ul style="list-style-type: none"> Calculate the Economic Batch quantity 	K4
4.4	Contract costing	<ul style="list-style-type: none"> Define Contract costing List out the characteristic features of Contract costing Estimate a normal contract Account and find the Notional Profit or loss on Contract and with Escalation clause 	K5
Unit V Methods of Costing (Operating Costing and Process Costing)			
5.1	Operating and operation costing	<ul style="list-style-type: none"> Define operating/Operation/Service costing Estimate cost per unit in transport costing Illustrate the costing procedures in transportation and presentation of costs 	K2
5.2	Process Costing	<ul style="list-style-type: none"> Calculate process costing 	K4

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

Course Assessment Methods

Direct
1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
1. Internship and Project work

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester IV	ELECTIVE I / SKILL- BUSINESS VALUATION AND ANALYSIS	CODE: U20AT4:1
Credits: 5		Total Hours : 75

Course Outcomes

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

S.NO	Course Outcomes	Level	Unit
1	Measure the Net Present Value	K4	I
2	Analyze the basic principles and techniques of Business Valuation	K4	II
3	Construct the factors in Assets Valuation	K5	II
4	Justify the strengths and weakness of various valuation method	K6	III
5	Evaluate the challenges in accounting measurement using fair value	K6	IV
6	Quantify the different approaches in valuation of human resources	K4	V

Unit I

1.1 Financial Models for Project Appraisal 15 Hrs.

- 1.1.1 Use of functions like Net Present Value (NPV)
- 1.1.2 Internal Rate of Return (IRR)
- 1.1.3 Forecasting techniques.

Unit II

2.1 Business Valuation Basics 15 Hrs.

- 2.1.1 Principles and techniques of valuation
- 2.1.2 DCF
- 2.1.3 Multiple methods
- 2.1.4 Accounting based valuation
- 2.1.5 Assets valuation
- 2.1.6 Earning valuation
- 2.1.7 Cash flow valuation
- 2.1.8 Other valuation basis.

Green colour- New Course

Yellow Colour- Addition and Change.

Unit III

3.1 Valuation in Mergers and Acquisitions 15 Hrs.

- 3.1.1 Assets and cash flows
- 3.1.2 Strengths and weakness of various valuation method
- 3.1.3 Recognition of interest of various stakeholders
- 3.1.4 Selection of appropriate cost of capital for valuation
- 3.1.5 Synergistic benefits
- 3.1.6 forms of consideration and terms of acquisitions
- 3.1.7 Post-merger integration process.

Unit IV

4.1 Fair Value in Accounting Measurement 15 Hrs.

- 4.1.1 Concept
- 4.1.2 Measurement techniques
- 4.1.3 Standards
- 4.1.4 Challenges
- 4.1.5 Accounting treatment.

Unit V

5.1 Valuation of Intellectual Resource 15 Hrs.

- 5.1.1 Human Resources
- 5.1.2 Intellectual Assets
- 5.1.3 Intellectual Property

Topic for Self Study:

S.NO	Topics	Web Links
1.	Global M&A Industry Trends	https://www.pwc.com/gx/en/services/deals/trends.html
2.	Biggest Mergers and Acquisitions in India	https://tradebrains.in/biggest-mergers-acquisition-india/
3.	The Immeasurable value of Intellectual Capital	https://opexsociety.org/body-of-knowledge/the-immeasurable-value-of-intellectual-capital/
4.	Accounting – A measurement Discipline	https://www.taxdose.com/accounting-a-measurement-discipline/#:~:text=Accounting%20is%20a%20measurement%20discipline,of%20selected%20objects%20or%20events.

Text Book

Green colour- New Course

Yellow Colour- Addition and Change.

1. Business Analysis and Valuation: Using Financial Statements, Krishna.G.Palepu and Paul M. Healy, Cengage Publications, 1stFebruary, 2015.

Web Reference

1. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-18.pdf>

Specific Learning Outcomes (SLO)

Unit	Course contents	Learning outcomes	BTLT
Unit I - Financial Models For Project Appraisal			
1.1	Use of functions like Net Present Value (NPV)	<ul style="list-style-type: none"> • Explain the features and assumptions of Net Present Value 	K2
1.2	Internal Rate of Return (IRR)	<ul style="list-style-type: none"> • Discuss the advantages and drawbacks of Internal Rate of Return 	K2
1.3	Forecasting techniques.	<ul style="list-style-type: none"> • Analyze the business forecasting techniques 	K4
Unit II Business Valuation Basics			
2.1	Principles and techniques of valuation	<ul style="list-style-type: none"> • Discuss the basic principles and techniques of Business Valuation 	K2
2.2	DCF	<ul style="list-style-type: none"> • Explain the features of discounted cash flow methods 	K2
2.3	Multiple methods	<ul style="list-style-type: none"> • Summarize the various methods of business valuation 	K2
2.4	Accounting based valuation	<ul style="list-style-type: none"> • Describe the Accounting Based Valuation 	K2
2.5	Assets valuation	<ul style="list-style-type: none"> • Analyze the factors in Assets Valuation 	K4
2.6	Earning valuation	<ul style="list-style-type: none"> • Discuss the valuation of business on the basis of earning 	K2
2.7	Cash flow valuation	<ul style="list-style-type: none"> • Analyze the cash flow valuation method 	K4
2.8	Other valuation basis.	<ul style="list-style-type: none"> • Explain the Relative valuation and Contingent Claim Valuation 	K2
Unit III Valuation in Mergers and Acquisitions			
3.1	Assets and cash flows	<ul style="list-style-type: none"> • Discuss the valuation of business on the basis of Assets and Cash flows 	K2

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3.2	Strengths and weakness of various valuation method	<ul style="list-style-type: none"> Analyze the strengths and weakness of various valuation method 	K4
Unit	Course contents	Learning outcomes	BTLT
Unit	Course contents	Learning outcomes	BTLT
3.3	Recognition of interest of various stakeholders	<ul style="list-style-type: none"> Explain the concepts of recognition of interest of various stakeholders 	K2
3.4	Selection of appropriate cost of capital for valuation	<ul style="list-style-type: none"> Analyze the selection of cost of capital for valuation 	K4
3.5	Synergistic benefits	<ul style="list-style-type: none"> Explain the synergistic benefits of mergers and acquisition 	K5
3.6	forms of consideration and terms of acquisitions	<ul style="list-style-type: none"> Describe the different forms of consideration and terms of acquisitions 	K2
3.7	Post-merger integration process.	<ul style="list-style-type: none"> Discuss the post-merger integration process 	K6
Unit IV Fair Value in Accounting Measurement			
4.1	Concept	<ul style="list-style-type: none"> Build the concept of Fair value in accounting measurement 	K6
4.2	Measurement techniques	<ul style="list-style-type: none"> Discuss the measurement techniques. 	K6
4.3	Standards	<ul style="list-style-type: none"> Explain the accounting standards regarding measurement 	K2
4.4	Challenges	<ul style="list-style-type: none"> Forecast the challenges in accounting measurement using fair value 	K4
4.5	Accounting treatment.	<ul style="list-style-type: none"> Compile the accounting treatment 	K6
Unit -V Valuation of Intellectual Resource			
5.1	Human Resources	<ul style="list-style-type: none"> Identify the different approaches in valuation of human resources 	K3
5.2	Intellectual Assets	<ul style="list-style-type: none"> Discuss different methods of valuation of Intellectual assets 	K2
5.3	Intellectual Property	<ul style="list-style-type: none"> Infer the prerequisites of valuation of intellectual property. 	K4

Green colour- New Course

Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester IV	ALLIED VI / GENERAL - BUSINESS MATHEMATICS	CODE: U19AT413
Credits: 5		Total Hours : 75

Course Outcomes :

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

S.NO	Course Outcomes	Level	Unit
1	Practice the knowledge of different types of numbers and the ways of solving in their day- to-day work	K3	I
2	Formulate the problems relating to surds and Indices	K5	I
3	Calculate AP, GP and HP in planning and analysing investment plans in their work.	K4	II
4	Measure the concept of minima and maxima in the business scenario	K4	III
5	Construct the Standard forms method of partial fractions.	K5	IV
6	Create addition and multiplication of matrix in a given condition of business situation	K6	V

Unit I

1.1 Number System 15 Hrs.

- 1.1.1 Surds and Indices
- 1.1.2 Logarithm
- 1.1.3 Simultaneous and Quadratic equations.

Unit II

2.1 Arithmetic, Geometrics Progression 15 Hrs.

- 2.1.1 Basic concepts
- 2.1.2 Sub set
- 2.1.3 Operation of sets.

Unit III

3.1 Differentiation 15 Hrs.

Green colour- New Course

Yellow Colour- Addition and Change.

- 3.1.1 Standard forms
- 3.1.2 Meaning
- 3.1.3 Rules & Concepts of differential equations
- 3.1.4 Higher order derivatives — Maxima and Minima (Application in Business).

Green colour- New Course

Yellow Colour- Addition and Change.

Unit IV- Integration**15 Hrs.****4.1** Standard forms

4.1.1 Rules

4.1.2 Definite integral

4.1.3 Standard forms method of partial fractions

4.1.4 Integration by parts

4.1.5 Application (Simple integration)

Unit V**5.1 Basic Concept of Matrix****15 Hrs.**

5.1.1 Addition

5.1.2 Scalar Multiplication

5.1.3 Multiplication of a matrix by a matrix

5.1.4 Inverse of a matrix

5.1.5 Linear equations and matrix input output matrix.

Topics for Self Study

S.NO	Topics	Web Links
1.	Development of Modern Numerals And Numeral Systems	https://www.britannica.com/science/numeral/Development-of-modern-numerals-and-numeral-systems
2.	Recent development in S – Matrix Theory	https://www.icts.res.in/program/rdst2020
3.	Probability density function	https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php
4.	Probability using Permutations and Combinations	https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/

Text

1. Business Mathematics & Statistics, Asim Kumar Manna, McGraw Hill Education, 18th June, 2018.

Reference

1. Business Mathematics & Statistics, D.N.Elhance and Rajesh Elhance, Taxmann, 1st January, 2020.

Green colour- New Course

Yellow Colour- Addition and Change.

Web Reference

1. <https://www.tcd.ie/Economics/staff/ppwalsh/topic5.pdf>
2. https://learn.lboro.ac.uk/archive/olmp/olmp_resources/pages/workbooks_1_50_jan2008/Workbook13/13_1_basics_integration.pdf

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

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Number System			
1.1	Number System	<ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems Relate the knowledge with the problems of logarithm Solve the business problems using equations 	K2
Unit II ARITHMETIC, GEOMETRICS PROGRESSION			
2.1	Arithmetic, Geometrics progression	<ul style="list-style-type: none"> Analyze the AP and GP 	K4
2.1.2	Sub set	<ul style="list-style-type: none"> Inference the operation of subset 	K4
2.1.3	Operation of Sets	<ul style="list-style-type: none"> Explain Operation of Sets. 	K2
Unit III DIFFERENTIATION			
3.1	Differentiation Standard forms 3.1.2 Meaning 3.1.3 Rules & Concepts of differential equations 3.1.4 Higher order derivatives — Maxima and Minima (Application in Business).	<ul style="list-style-type: none"> Illustrate the function and properties of limits Calculate maxima and minima in a function 	K4
Unit IV- INTEGRATION			
4.1	Standard forms 4.1.1 Rules 4.1.2 Definite integral 4.1.3 Standard forms method of partial fractions 4.1.4 Integration by parts 4.1.5 Application {Simple integration	<ul style="list-style-type: none"> Explain the rules of Integration Examine Integration by parts Evaluate simple integration 	K5

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course Contents	Learning Outcomes	BTLT
Unit V Matrix			
5.1	Basic concept of Matrix 5.1.1 Addition 5.1.2 Scalar Multiplication 5.1.3 Multiplication of a matrix by a matrix 5.1.4 Inverse of a matrix 5.1.5 Linear equations and matrix input output matrix.	<ul style="list-style-type: none"> Define matrix Apply the knowledge of matrices to do matrix operations Solve the business problems using matrix operations Interpret Linear equations and matrix input output matrix. 	K4

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester IV	SBEC / GENERAL : II- TALLY - I	CODE: U19AT4P2
Credits: 4		Total Hours : 60

Course Outcomes

On completion of the course, the students will be able

S.NO	Course Outcomes	Level	Unit
1	Prepare the basic concepts and conventions of accounting.	K5	I
2	Assess a company and preparation of final accounts	K6	II
3	Categorize the stock items and stock group.	K4	II
4	Apply the business transactions in Accounting and Inventory vouchers.	K3	III
5	Prepare summary of inventory with Cost Centres & Cost Categories.	K5	IV
6	Develop skills to prepare budget	K5	V

Unit I Introduction

12 Hrs

- 1.1 Basic of Accounting
- 1.2 Accounting Principles
- 1.3 Accounting Concepts & Convention
- 1.4 Double Entry System of Book Keeping
- 1.5 Types of Accounts
- 1.6 Golden Rules of Accounting
- 1.7 Mode of Accounting
- 1.8 Financial Statements
- 1.9 Recording Transactions of Sample Data

Unit II Company Creation

12 Hrs

- 2.1 Creating Company
- 2.2 **Stock Maintenance** & Alteration
- 2.3 Creating Accounting Masters
- 2.4 Creating Inventory Master

Unit III Voucher Entry

12 Hrs

- 3.1 Voucher Entry

Green colour- New Course

Yellow Colour- Addition and Change.

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Basic of Accounting			
1.1	Basic of Accounting	<ul style="list-style-type: none"> Recall the meaning of Accounting 	K1
1.2	Accounting Principles	<ul style="list-style-type: none"> Explain the accounting principles 	K2
1.3	Accounting Concepts & Convention	<ul style="list-style-type: none"> Discuss Accounting Concepts & Convention 	K2
1.4	Types of Accounts	<ul style="list-style-type: none"> Classify Types of Accounts 	K2
1.5	Golden Rules of Accounting	<ul style="list-style-type: none"> Identify Golden Rules of Accounting 	K4
1.6	Mode of Accounting	<ul style="list-style-type: none"> Explain Mode of Accounting 	K2
1.7	Financial Statements	<ul style="list-style-type: none"> Analyze Financial Statements 	K4
1.8	Recording Transactions of Sample Data	<ul style="list-style-type: none"> Practice Recording Transactions of Sample Data 	K3
Unit II Creation Of Company Details, Ledgers and Groups			
2.1	Creating Company	<ul style="list-style-type: none"> Create Company 	K6
2.2	Stock Maintenance & Alteration	<ul style="list-style-type: none"> Develop Stock Maintenance & Alteration 	K6
2.3	Creating Accounting Masters	<ul style="list-style-type: none"> Create Accounting Masters 	K6
2.4	Creating Inventory Master	<ul style="list-style-type: none"> Creating Inventory Master 	K6
Unit III Kinds of Vouchers			
3.1	Voucher Entry	<ul style="list-style-type: none"> Identify the features of Voucher Entry 	K3
3.2	Accounting Vouchers	<ul style="list-style-type: none"> Estimate Accounting Vouchers 	K2
3.3	Inventory Vouchers	<ul style="list-style-type: none"> Make use of the Inventory Vouchers 	K3
Unit IV Cost Centre and Cost Categories			
4.1	Cost Centres & Cost Categories	<ul style="list-style-type: none"> Recall the meaning of Cost Centres & Cost Categories 	K1
4.2	Ratio Analysis	<ul style="list-style-type: none"> Compute Ratio Analysis 	K5
4.3	Statements of Accounts	<ul style="list-style-type: none"> Analyze Statements of Accounts 	K4
4.4	Statements of inventory	<ul style="list-style-type: none"> Identify Statements of inventory 	K2
Unit V Advanced Features of Tally			
5.1	Important Features of Tally	<ul style="list-style-type: none"> Discuss important Features of Tally 	K2
5.2	Budget	<ul style="list-style-type: none"> Interpret Budget 	K5
5.3	Tally Audit	<ul style="list-style-type: none"> Report on Tally Audit 	K5
5.4	Import & Export Data	<ul style="list-style-type: none"> Develop Import & Export Data 	K3
5.5	Backup & Restore	<ul style="list-style-type: none"> Arrange Backup & Restore 	K1

Green colour- New Course

Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester IV	NMEC:II/ GENERAL:XII – INTRODUCTION TO GST	CODE: U20AT4E2
Credits: 2		Total Hours : 30

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1	Categorize the concept of GST with earlier taxation system of India	K4	I
2	Discuss the procedures for registration under GST regime	K2	II
3	Analyse the scopes of supply of goods and services under GST	K4	III
4	Appraise the time , Place and value of supply	K5	III
5	Analyse the ITC mechanisms	K4	IV
6	Decide the mode of payment of tax	K5	V

Unit I Introduction 7 Hrs

- 1.1 Indirect Tax System in India before GST
- 1.2 Concept and Features of GST
- 1.3 Taxes subsumed under GST
- 1.4 Taxes not subsumed under GST
- 1.5 Types of GST - CGST,SGST, IGST and UTGST
- 1.6 Goods and Services exempted under GST
- 1.7 Tax Rates

Unit II Registration 6 Hrs

- 2.1 Threshold Limit
- 2.2 Documents Required for Registration
- 2.3 Types of Tax Payer
- 2.4 Regular Tax Payer
- 2.5 Composite Tax Payer
- 2.6 Exempted Tax Payer

Unit III Supply of Goods and Services 5 Hrs

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- 3.1 Scope of Supply
- 3.2 Time of Supply
- 3.4 Place of Supply
- 3.5 E -Invoice and E Way Bill

Unit IV Input Tax Credit Mechanism 6 Hrs

- 4.1 Input Tax Credit
- 4.2 Eligible Input Tax Credit
- 4.3 Non Eligible Input Tax Credit
- 4.4 Input Tax Credit Claim

Unit V Returns and Payment of Tax 6 Hrs

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

Topics for Self Study

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

Text

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

References

- Green colour- New Course
- Yellow Colour- Addition and Change.

1. Learn Tally.EPR.9 with GST and E-Way Bill, Rajesh Chheda, Ane Books, 1st January, 2018.

Web Links

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

Specific Learning Outcomes (SLO)

Unit	Contents	Learning Outcomes	BTLT
Unit I Introduction			
1.1	Indirect tax System before GST	<ul style="list-style-type: none"> Summarise the indirect tax system before GST 	K2
1.2	Concept and Features of GST	<ul style="list-style-type: none"> Discuss the concept of GST State the features of GST 	K2
1.3	Taxes subsumed under GST	<ul style="list-style-type: none"> List out the taxes subsumed under GST 	K2
1.4	Taxes not subsumed under GST	<ul style="list-style-type: none"> Categorize the taxes not subsumed under GST 	K4
1.5	Types of GST - CGST,SGST, IGST and UTGST	<ul style="list-style-type: none"> Analyse the types of GST 	K4
1.6	Goods and Services exempted under GST	<ul style="list-style-type: none"> Examine the exempted goods and services under GST 	K4
1.7	Tax Rates	<ul style="list-style-type: none"> Bring out the GST Rates 	K2
Unit II Registration			
2.1	Threshold Limit	<ul style="list-style-type: none"> Explain the threshold limit of GST 	K2
2.2	Documents Required for Registration	<ul style="list-style-type: none"> Discuss the documents required for GST registration 	K2
2.3	Types of Tax Payer	<ul style="list-style-type: none"> Classify the kinds of Tax payer 	K3
2.4	Regular Tax Payer	<ul style="list-style-type: none"> Who is regular tax payer? 	K1
2.5	Composite Tax Payer	<ul style="list-style-type: none"> Explain the term "Composite Tax Payer" 	K2
2.6	Exempted Tax Payer	<ul style="list-style-type: none"> Explain the term "Exempted Tax Payer" 	K2
Unit III Supply of Goods and Services			
3.1	Scope of Supply	<ul style="list-style-type: none"> Analyse the scope of Supply of goods and services under GST. 	K4
3.2	Time of Supply	<ul style="list-style-type: none"> Discuss the concept of Time of Supply 	K2
3.3.	Place of Supply	<ul style="list-style-type: none"> Describe the concept of Place of Supply Appraise the time and Place value of supply 	K2 K5

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Yellow Colour- Addition and Change.

3.4	E -Invoice and E Way Bill	• Apply the concept of E-invoice and E-way Bill	K3
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Unit	Contents	Learning Outcomes	BTLT
Unit IV Input Tax Credit Mechanism			
4.1	Input Tax Credit	• Analyse the Input Tax Credit System	K4
4.2	Eligible Input Tax Credit	• Discuss the eligibility criteria for Input Tax Credit System	K2
4.3	Non Eligible Input Tax Credit	• Summarize the criteria for non eligible input tax credit	K2
4.4	Input Tax Credit Claim	• Discuss the procedures for Input Tax Credit Claim.	K2
Unit V Returns and Payment of Tax			
5.1	Types of Return Forms	• Discuss the types of Return forms	K2
5.2	Payment of Tax	• Explain the importance of Electronic Tax Liability Register • Discuss the Timeline for Payment of Tax • Decide the Modes of Payment of Tax	K2 K5
5.3	Consequences of Non Compliance	• Examine the consequences of non compliances of GST	K4
5.4	Accounts and other Records	• Discuss the accounting records and other records for GST payment	K2

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

Course Assessment Methods

Direct
1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
1. Internship and Project work

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester V	CORE VIII/ SKILL- INTERNATIONAL TRADE FINANCE	CODE: U19AT514
Credits: 5		Total Hours : 75

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Categorize the concept of National income	K4	I
2	Analyse the various models on determination of National Income	K4	II
3	Theorize the Monetary Policy Framework	K4	III
4	Build the theories of international trade	K5	IV
5	Discuss the taxonomy of Regional Trade Agreements	K2	IV
6	Appraise the potential problems associated with Foreign Direct Investment	K6	V

Unit I – Determination of National Income

15 Hrs.

- 1.1 National Income Accounting
- 1.2 Usefulness and Significance of National Income Estimates
- 1.3 Different Concepts of National Income
- 1.4 Measurement of National Income in India

Unit II The Keynesian Theory of Determination of National Income

15 Hrs.

- 2.1 Introduction
- 2.2. Circular Flow in a Simple Two-Sector Model
- 2.3 The Aggregate Demand Function: Two-sector Model
- 2.4 The Two-Sector Model of National Income Determination
- 2.5 The Investment Multiplier
- 2.6 Determination of Equilibrium Income: Three Sector Model
- 2.7 Determination of Equilibrium Income: Four Sector Model

Unit III - Monetary Policy

15 Hrs.

- 3.1. Introduction
- 3.2 Monetary Policy Defined
- 3.3 The Monetary Policy Framework
- 3.4 The Organisational Structure for Monetary Policy Decisions

Green colour- New Course

Yellow Colour- Addition and Change.

Unit IV – International Trade**15 Hrs.**

- 4.1 Theories of International Trade
- 4.2 Important Theories of International Trade
- 4.3 The Instruments of Trade Policy
- 4.4 Tariffs
- 4.5 Non -Tariff Measures (NTMs)
- 4.6 Export-Related Measures
- 4.7 Trade Negotiations
- 4.8 Taxonomy of Regional Trade Agreements (RTAs)

Unit V - International Capital Movements**15 Hrs.**

- 5.1 Introduction
- 5.2 Types of Foreign Capital
- 5.3 Foreign Direct Investment (FDI)
- 5.4 Foreign Portfolio Investment (FPI)
- 5.5 Reasons for Foreign Direct Investment
- 5.6 Modes of Foreign Direct Investment (FDI)
- 5.7 Benefits of Foreign Direct Investment
- 5.8 Potential Problems Associated with Foreign Direct Investment

Topics for the Self Study

S. No	Topics	Web Links
1	Forced Dynamism	https://www.slideshare.net/yunardy/international-trade-44483372
2	Balance of Trade (BOT)	https://www.investopedia.com/terms/b/bot.asp
3	The Importance Of Export Diversification	https://www.ukessays.com/essays/economics/the-importance-of-export-diversification-economics-essay.php
4	Bilateral free trade agreements with developing countries	https://journals.openedition.org/poldev/143#tocto1n4

Text Book

International Trade Finance, Indian Institute of Banking & Finance, Taxmann Publications Pvt,Ltd, 1st January, 2017.

Green colour- New Course

Yellow Colour- Addition and Change.

Reference Book

Financing International Trade- Banking Theories and Applications, Gargi Sanati, SAGE Publications Pvt.Ltd, 15th September, 2017.

Web Reference

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

Specific Learning Outcomes (SLO)

Unit	Course content	Learning Outcomes	BTLT
Unit I – Determination of National Income			
1.1	National Income Accounting	<ul style="list-style-type: none">Describe the concept of National Income	K2
1.2	Usefulness and Significance of National Income Estimates	<ul style="list-style-type: none">Analyze the Usefulness of National Income Estimates	K4
1.3	Different Concepts of National Income	<ul style="list-style-type: none">Classify types of National Income	K2
1.4	Measurement of National Income in India	<ul style="list-style-type: none">Interpret the national income	K4
Unit II - The Keynesian Theory of Determination of National Income			
2.1	Introduction	<ul style="list-style-type: none">Summarize the procedure and the process of Theory of Determination of National Income	K2
2.2	Circular Flow in a Simple Two-Sector Model	<ul style="list-style-type: none">Explain the Circular Flow in a Simple Two-Sector Model	K2
2.3	The Aggregate Demand Function: Two-sector Model	<ul style="list-style-type: none">Examine The Aggregate Demand Function	K4
2.4	The Two-Sector Model of National Income Determination	<ul style="list-style-type: none">Analyse the models of determination of national income	K4
2.5	The Investment Multiplier	<ul style="list-style-type: none">Examine the various investment position and criticize	K1
2.6	Determination of Equilibrium Income: Three Sector Model	<ul style="list-style-type: none">Examine three sector model of equilibrium income	K1
2.7	Determination of Equilibrium Income: Four Sector Model	<ul style="list-style-type: none">Examine four sector model of equilibrium income	K1
Unit III - Monetary Policy			
3.1	Introduction	<ul style="list-style-type: none">Explain the concepts Monetary policy	K1
3.2	Monetary Policy Defined	<ul style="list-style-type: none">Recall the monetary policy concepts	K1
3.3	The Monetary Policy Framework	<ul style="list-style-type: none">Examine the monetary policy frame work	K4
3.4	The Organizational Structure for	<ul style="list-style-type: none">Demonstrate the Monetary Policy Decisions	K3

Green colour- New Course

Yellow Colour- Addition and Change.

	Monetary Policy Decisions		
Unit	Course content	Learning Outcomes	BLTL
Unit – IV - International Trade			
4.1	Theories of International Trade	• Identify Theories of International Trade	K2
4.2	Important Theories of International Trade	• Explain the Theories of International Trade	K1
4.3	The Instruments of Trade Policy	• Discover The Instruments of Trade Policy	K4
4.4	Tariffs	• Recall the tariffs	K1
4.5	Non -Tariff Measures (NTMs)	• Examine Non -Tariff Measures (NTMs)	K4
4.6	Export-Related Measures	• Summarize the export related measures	K2
4.7	Trade Negotiations	• Explain the trade negotiations	K5
4.8	Taxonomy of Regional Trade Agreements (RTAs)	• Discuss taxonomy of regional trade agreements	K2
Unit V - International Capital Movements			
5.1	Introduction	• Demonstrate the international capital	K3
5.2	Types of Foreign Capital	• Classify the foreign capital	K4
5.3	Foreign Direct Investment (FDI)	• Elaborate the FDI	K6
5.4	Foreign Portfolio Investment (FPI)	• Explain the foreign portfolio investment	K2
5.5	Reasons for Foreign Direct Investment	• Discuss the Reasons for Foreign Direct Investment	K6
5.6	Modes of Foreign Direct Investment (FDI)	• Explain modes of FDI	K2
5.7	Benefits of Foreign Direct Investment	• Design the Benefits of Foreign Direct Investment	K6
5.8	Potential Problems Associated with Foreign Direct Investment	• Analyse the Potential Problems Associated with Foreign Direct Investment	K4

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

CO6	M	M	M	M		M	M	M		M	M		M
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Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester V	CORE /SKILL : IX - CORPORATE	Code: U20AT515
Credits: 4	ACCOUNTING - I	Total Hours : 75

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Explain the features and types of Company	K2	I
2	Analyze the types of Share capital and Debentures	K4	I
3	Assess the journal entries and accounts relating to issue of shares, forfeiture of share and re-issue of shares	K6	II
4	Demonstrate the methods of Issue of shares	K3	III
5	Prepare journal entries for issue of debentures	K5	IV
6	prepare journal entries redemptions of debentures	K5	V

Unit I Introduction

15 Hrs.

- 1.1 Company - introduction
- 1.2 Meaning, features
- 1.3 Types of company
- 1.4 Shares and types of share capital
- 1.5 Debentures and types of debentures.

Unit II Issue of Shares

15 Hrs.

- 2.1 Issue of shares at par and Premium
- 2.2 Over subscription, under subscription and pro-rata allotment
- 2.3 Forfeiture of shares
- 2.4 Reissue of forfeited shares
- 2.5 Redemption of preference shares

Unit III Methods of Issue Of Shares

15 Hrs.

- 3.1 Underwriting of shares
- 3.2 Buyback of shares
- 3.3 Employees stock option plan
- 3.4 Equity shares with differential rights

Green colour- New Course

Yellow Colour- Addition and Change.

Green colour- New Course

Yellow Colour- Addition and Change.

Unit IV Issue of Debentures**15 Hrs.**

- 4.1 Issue of debentures at par and at premium
- 4.2 Issue of debentures at discount
- 4.3 Issue of debenture as collateral security

Unit V Methods of Redemption of Debentures**15 Hrs.**

- 5.1 Redemption of debentures
- 5.2 Ex-interest and cum interest
- 5.3 Purchase of own debentures and profit cancellation
- 5.4 Sinking fund method
- 5.5 Insurance policy method

Topics for the Self Study

S. No	Topics	Web Links
1	Human Resource Accounting	http://www.whatishumanresource.com/Human-Resource--accounting
2	Emerging Trends in the IPO Market	https://www.primedatabase.com/Article/dir-99ar3.pdf
3	Provisions regulating issue of Debentures	http://www.legalserviceindia.com/articles/debentures.htm
4	The Customer-Centric Insurer	https://www.the-digital-insurer.com/wp-content/uploads/2014/06/154-Industry-Executive-Overview-Insurance-The-Customer-Centric-Insurer.pdf

Text

1. Reddy and Moorthy - Corporate Accounting - Margham publications, 1st January, 1999.

REFERENCE

1. Advanced Accounts II, ShuklaGrewel and Gupta, Sultan Chand 2015.
2. Advanced Accountancy, Gupta and Radha, S. Chand, 2017

Web Reference

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

Green colour- New Course

Yellow Colour- Addition and Change.

Theory – 20% (Section A), Problems – 80% (Section B & C)
Specific Learning Outcome (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Introduction			
1.1	Introduction- Company	<ul style="list-style-type: none"> Explain the term Company. 	K2
1.2	Features of Company	<ul style="list-style-type: none"> Describe the features of company 	K2
1.3	Types of Company	<ul style="list-style-type: none"> Discuss the types of Company Differentiate the Private Company with Public Company 	K2 K4
1.4	Shares and Types of Share Capital	<ul style="list-style-type: none"> Define Shares Explain the types of Share capital 	K1 K2
1.5	Debentures and Types of Debentures	<ul style="list-style-type: none"> State the meaning of Debentures Discuss the types of Debentures 	K1 K2
Unit –II Issue of Shares and Redemption of Preference Shares			
2.1	Issue of shares at par and Premium	<ul style="list-style-type: none"> Explain the concept of Issue of shares at par, discount and premium 	K2
2.2	Over subscription, under subscription and pro-rata allotment	<ul style="list-style-type: none"> State the meaning of Over subscription, Under subscription and Pro-rata allotment. 	K1
2.3	Forfeiture of shares	<ul style="list-style-type: none"> Prepare journal entries for forfeiture of shares and reissue of shares 	K6
2.4	Reissue of forfeited shares	<ul style="list-style-type: none"> Prepare journal entries for reissue of shares 	K6
2.5	Redemption of preference shares	<ul style="list-style-type: none"> List out requirements for redemption of preference shares Prepare the journal entries and balance sheet for redemption of preference shares. 	K4 K6
Unit III Methods of Issue of Shares			
3.1	Underwriting of shares	<ul style="list-style-type: none"> Describe the concept of Underwriting Explain the types of Underwriting of Shares 	K2 K2
3.2	Buyback of shares	<ul style="list-style-type: none"> Define Buyback of shares Discuss the condition for Buyback of Shares 	K1 K2
3.3	Employees stock option plan	<ul style="list-style-type: none"> Explain the ESOP 	K2
3.4	Equity shares with differential rights	<ul style="list-style-type: none"> Discuss Equity shares with differential rights 	K2
Unit IV Issue of Debentures			
4.1	Issue of debentures at par and at premium	<ul style="list-style-type: none"> Discuss the issue of debentures at par and at Premium Analyze the journal entries relating to issue of debentures at par and at premium 	K2 K4
4.2	Issue of debentures at Discount	<ul style="list-style-type: none"> Discuss the issue of debentures at discount. 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

		<ul style="list-style-type: none"> Prepare journal entries relating to issue of debentures at discount 	K3
Unit	Course Contents	Learning Outcomes	BTLT
4.3	Issue of debentures as Collateral Security	<ul style="list-style-type: none"> Explain the concept of the issue of debentures as collateral security. 	K2
Unit V Methods of Redemption of Debentures			
5.1	Redemption of debentures	<ul style="list-style-type: none"> Discuss the various methods of redemption of debentures 	K2
5.2	Ex-interest and cum interest	<ul style="list-style-type: none"> Calculate debenture interest and profit on redemption of debenture under Ex-interest and Cum-interest method. 	K4
5.3	Purchase of own debentures and profit cancellation	<ul style="list-style-type: none"> Explain the concept of purchase of own debentures. Prepare the journal entries and accounts for redemption of debentures under purchase of own debentures method. 	K2 K3
5.4	Sinking fund method	<ul style="list-style-type: none"> Prepare journal entries and ledger accounts under Sinking Fund method 	K3
5.5	Insurance policy method	<ul style="list-style-type: none"> Prepare journal entries and ledger accounts under Insurance policy method. 	K3

Mapping Scheme for the POs, PSOs and COs

L-Low M-Moderate H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

Course Assessment Methods

Direct
1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
1. Internship and Project work

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester V	ELECTIVE / SKILL: II - MANAGEMENT ACCOUNTING	Code : U19AT5:2
Credits: 4		Total Hours :60

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques	K4	I
2	Apply the accounting ratios to extract the financial performance of the firm from the financial statements	K3	II
3	Differentiate between operating, investing and financing activities	K4	II
4	Prepare Fund flow statement and Cash flow statement as per AS3	K5	III
5	Describe the concept of marginal costing and CVP analysis in short – term decision making	K2	IV
6	Calculate and apply standards and budgets for planning and controlling purposes.	K4	V

Unit I Fundamentals of Management Accounting

12 Hrs

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

Unit II Financial Statement Analysis

12 Hrs

- 2.0 Financial Statements
- 2.1 Meaning and types
- 2.2 Analysis and interpretation
- 2.3 Techniques of financial analysis

Green colour- New Course

Yellow Colour- Addition and Change.

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

Unit III Preparation of Fund Flow Statement and Cash Flow Statement
(AS PER AS3) 12 Hrs

3.1 Fund Flow Statement

- 3.1.1 Meaning
- 3.1.2 Uses
- 3.1.3 Distinction between fund flow statement and income statement
- 3.1.4 Parties interested in fund flow statement
- 3.1.5 Advantages and Limitations
- 3.1.6 Preparation of fund flow statement.

3.2 Cash Flow Statement (as per AS3)

- 3.2.1 Meaning
- 3.2.2 Preparation of cash flow statement (as per AS3)
- 3.2.3 Difference between cash flow analysis and fund flow analysis
- 3.2.4 Utility and limitations of cash flow analysis.

Unit IV Marginal Costing and Break Even Analysis 12 Hrs

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

Green colour- New Course

Yellow Colour- Addition and Change.

Unit V Budgetary Control and Standard Costing

12 Hrs

5.1 Budgetary Control

- 5.1.1 Definition and Meaning
- 5.1.2 Advantages and disadvantages
- 5.1.3 Installation of budgetary control system
- 5.1.4 Requirements of a good budgetary control system
- 5.1.5 Classification of budgets
- 5.1.6 Preparation of budgets
 - 5.1.6.1 Production Budget
 - 5.1.6.2 Raw material Budget
 - 5.1.6.3 Purchase Budget
 - 5.1.6.4 Sales Budget
 - 5.1.6.5 Flexible Budget
 - 5.1.6.6 Master Budget

5.2 Standard Costing

- 5.2.1 Standard Costing - Meaning
- 5.2.2 Definition
- 5.2.3 Advantages and limitations
- 5.2.4 Distinction between budgetary control and standard costing
- 5.2.5 Estimated cost vs. standard cost
- 5.2.6 Preliminary steps for establishing a system of standard costing
- 5.2.7 Distinction between cost reduction and cost control
- 5.2.8 Variance in standard costing
 - 5.2.8.1 Meaning and types of variance (Material and Labour)

Topics For the Self Study

S. No	Topics	Web Links
1	Enterprise Performance Management	https://www.imanet.org/insights-and-trends/performance-measurement-incentives-and-alignment/enterprise-performance-management?ssopc=1
2	Grenzplankostenrechnung	https://en.wikipedia.org/wiki/Grenzplankostenrechnung#:~:text=Grenzplankostenrechnung%20(GPK)%20is%20a%20German,to%20a%20product%20or%20service.
3	Resource consumption accounting (RCA)	https://en.wikipedia.org/wiki/Resource_consumption_accounting
4	Managerial Accounting: The Importance of Transfer Pricing	https://www.dummies.com/business/operations-management/managerial-accounting-the-importance-of-transfer-pricing/

Green colour- New Course

Yellow Colour- Addition and Change.

Text Book

1. Management Accounting, M.Y.Khan& P.K.Jain, McGraw Hill Education, 27th July, 2017,
2. Management Accounting, A. Murthy and S. Gurusamy, TataMcgraw Hill, 1st December, 2017

Reference

1. Management Accounting, R. Ramachandran and R. Srinivasan, Sriram publication, 2010.

Web Reference

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

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

Specific Learning Outcomes (SLO)

Unit	Contents	Learning Outcomes	BTLT
Unit I – Fundamentals of Management Accounting			
1.1	Definition, Scope and Function	<ul style="list-style-type: none">• Define Management accounting• Explain the scope and functions of management accounting	K2
1.2	Advantages and Limitations	<ul style="list-style-type: none">• Summarize the merits and demerits of Management accounting	K2
1.3	Management accounting principles & objectives	<ul style="list-style-type: none">• Identify the principles of management accounting• Recall the objectives of Management accounting	K2
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none">• Define Financial accounting• Differentiate between Management accounting and Financial accounting	K4
1.5	Management accounting and Cost accounting	<ul style="list-style-type: none">• Define Cost accounting• Differentiate Management accounting and Cost accounting	K4
1.6	Installation of Management accounting systems	<ul style="list-style-type: none">• Discuss the installation of management accounting systems.	K2

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Contents	Learning Outcomes	BTLT
Unit II – Financial Statement Analysis			
2.1	Financial statement analysis	<ul style="list-style-type: none"> Define Financial statement analysis Identify the techniques of financial statement analysis 	K2
2.2	Nature and Limitations	<ul style="list-style-type: none"> Describe the Nature and limitations of Financial Statement analysis 	K2
2.3	Ratio Analysis	<ul style="list-style-type: none"> State the meaning of Ratio analysis Classify the various types accounting ratios 	K1 K2
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern 	K4
2.5	Computation of Ratios.	<ul style="list-style-type: none"> List out the Classification of ratios Illustrate the problems in Ratios Prepare a Comparative Income Statement and Comparative balance sheet. 	K1 K2 K3
Unit III – Preparation of Funds Flow Statement and Cash Flow Statement			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> Define Funds Flow Statement Summarize the Objectives of Funds Flow Statement 	K2
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> Compare Funds flow statement with Income statement and Balance sheet. 	K4
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> List out the different items of sources and application of funds. Explain how funds from operation are calculated. 	K4
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> Prepare a Funds Flow Statement 	K3
3.5	Cash Flow Statement	<ul style="list-style-type: none"> State the meaning of Cash Flow statement Explain how cash flow statement differs from Fund flow Statement Prepare a Cash Flow Statement as per AS3. 	K1 K2 K3
Unit IV – Marginal Costing and Break Even Analysis			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> Define Marginal Costing 	K1
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> Explain the features of Marginal costing Illustrate the merits and demerits of Marginal Costing 	K2
4.3	Break even Chart	<ul style="list-style-type: none"> Demonstrate a Break Even Chart. 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> Express the objectives of Cost Volume Profit Analysis. Estimate the Marginal cost statement. 	K2
Unit	Contents	Learning Outcomes	BTLT
Unit V – Budgetary Control And Standard Costing			
5.1	Budget- Introduction	<ul style="list-style-type: none"> Define the term Budget Explain the advantages and disadvantages of budgetary control. 	K2
5.2	Types of Budgets	<ul style="list-style-type: none"> Classify the different types of budgets. Discuss the process of installation of budgetary control system. Prepare the different types of Budget. 	K2 K2 K3
5.3	Standard Costing- Introduction	<ul style="list-style-type: none"> Define the term Standard Costing Interpret the advantages and disadvantages of Standard Costing 	K1 K2
5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> Differentiate between Budgetary control and Standard Costing. 	K4
5.5	Variance	<ul style="list-style-type: none"> Define Variance. Identify the different types of material variance. List the different types of labour variance. Calculate the material and labour variance 	K1 K2 K4 K4

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

Course Assessment Methods

Direct
1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester V	ELECTIVE II / SKILL - BUSINESS LAW	CODE: U19AT5:A
Credits: 4		Total Hours : 60

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Inspect various kinds of contract under the Indian Contract Act, 1872	K4	I
2	Categorize the essentials of a valid Contract	K4	I
3	Apply the provisions of the sale of Goods Act with respect to the Transfer of property	K3	II
4	Analyze the rights and duties of partners towards partners and third parties	K4	III
5	Differentiate the Memorandum with Articles of Association of a company	K4	IV
6	Formulate the Rights and Reliefs of Consumers under Consumer Protection Act 1986	K5	V

Unit I Indian Contract Act 1872

12 Hrs

- 1.1 Definition, kinds and concepts of contracts.
- 1.2 Offer and Acceptance
- 1.3 Consideration
- 1.4 Capacity of Parties
- 1.5 Free Consent
- 1.6 Legality and Objects of consideration
- 1.7 Void Agreements
- 1.8 Performance of Contract.
- 1.9 Discharge of Contract and Remedies.

Unit II The Sale of Goods Act 1930

12 Hrs

- 2.1 Contract of Sales of Goods
- 2.2 Conditions and Warranties
- 2.3 Transfer of Property
- 2.4 Performance of a contract of sale
- 2.5 Rights of unpaid Seller

Green colour- New Course

Yellow Colour- Addition and Change.

Unit III The Indian Partnership Act, 1932**12 Hrs**

- 3.1 Concept of partnership:-Partnership and company, Hindu joint family firm, Test for determination of existence for partnership. Kinds of partnerships
- 3.2 Registration, Effects of non-registration.
- 3.3 Rights and duties of partners towards other partners.
- 3.4 Authority of partner and liabilities towards third parties
- 3.5 Admission, retirement, expulsion of partners and their liabilities
- 3.6 Dissolution of the firm

Unit VI The Companies Act, 2013**12 Hrs**

- 4.1 Company-Definition, Meaning, Features and Types of Companies
- 4.2 Incorporation of a Company- Memorandum of Association, Article Of Association and Prospectus, Statement in lieu of Prospectus and share capital structure.
- 4.3. Company Management and Board Meeting: Administrative Hierarchy - Board of Director –Director- Legal Position, Appointment, Qualification, Disqualification, Removals Power, duties, Liabilities. Managing Director – Meaning, Appointment, and Disqualification. Manager-Meaning, Disqualification.
- 4.4 Company Meetings: Meaning of meeting-General Body meeting – statutory Meeting, Annual General meeting, Extra ordinary meeting-Board Meeting.

Unit V The Consumer Protection Act, 1986**12 Hrs**

- 5.1 Salient features of Act.
- 5.2 Definitions-Consumer, Complaint, Services, Defect and
- 5.3 Deficiency, Complainant.
- 5.4 Rights and Reliefs available to consumer.
- 5.5 Procedure to file complaint.
- 5.6 Consumer Disputes, Redressal Agencies (Composition, Jurisdiction, Powers and Functions.)
- 5.7 Procedure followed by Redressal Agencies

Topics for the Self Study

S. No	Topics	Web Links
1	force majeure Indian contract act	https://economictimes.indiatimes.com/small-biz/legal/what-is-force-majeure-the-legal-term-everyone-should-know-during-covid-19-crisis/articleshow/75152196.cms
2	Coronavirus, Force	https://www.bloombergquint.com/coronavirus

Green colour- New Course

Yellow Colour- Addition and Change.

	Majeure And Impact On Commercial Contracts	-outbreak/covid-19-coronavirus-force-majeure-and-impact-on-commercial-contracts
S. No	Topics	Web Links
3	Consumer Protection (E-Commerce) Rules, 2020	https://www.indialegallive.com/special/consumer-protection-e-commerce-rules-2020/
4	New e-commerce rules to strengthen consumer rights	https://timesofindia.indiatimes.com/business/india-business/new-e-commerce-rules-to-strengthen-consumer-rights/articleshow/77071205.cms

Text

1. **Company** Law with supplement of Companies (Amendment) Act, 2017-A famous Text Book on Company Law, Avtar Singh, Eastern Book Company, 1st January, 2018.

Reference

1. Company Law – A Comprehensive Text Book on Companies Act 2013, Dr.G.K.Kapoor and Dr.SanjayDhamija, Taxmann Publication, 1st January, 2019.

Web Reference

1. <https://castudyweb.com/wp-content/uploads/2019/06/Indian-Contract-Act-Notes-1.pdf>
- 2: <https://www.india.gov.in/indian-contract-act-1872-0>
- 3: https://www.icaai.org/post.html?post_id=10086
- 4: <https://indiankanoon.org/doc/171398/>
- 5: <https://www.toppr.com/guides/business-law/>

Theory 100% [Section A & B (20 Marks)], [Section C & D (55 Marks)]

Green colour- New Course

Yellow Colour- Addition and Change.

Specific Learning Outcomes (SLO)

Unit	Content of the Unit	Learning Outcomes	BTLT
Unit I – Indian Contract Act 1872			
1.1	Indian Contracts Act-1872 Definition, kinds and concepts of contracts.	<ul style="list-style-type: none"> Recall the definition of a Contract Explain the classifications of Contract 	K2
1.2	Offer and Acceptance	<ul style="list-style-type: none"> Define Offer and Acceptance Identify the circumstances under which an offer will lapse 	K2
1.3	Consideration	<ul style="list-style-type: none"> Define consideration Discuss the rules regarding consideration Examine the statement “contract without considerations is void” 	K3
1.4	Capacity of Parties	<ul style="list-style-type: none"> Identify the rules regarding the capacity of parties to enter into the contract Apply case laws in the area of business regarding capacity of parties 	K3
1.5	Free Consent	<ul style="list-style-type: none"> Define free consent Differentiate misrepresentation from fraud 	K4
1.6	Legality and Objects of consideration	<ul style="list-style-type: none"> Identify the exceptions to the rule that an agreement in restraint of trade is void 	K2
1.7	Void Agreements	<ul style="list-style-type: none"> Identify the rules regarding void agreement 	K2
1.8	Performance of Contract.	<ul style="list-style-type: none"> Identify the laws in the area of business regarding performance of contract. 	K3
1.9	Discharge of Contract and Remedies.	<ul style="list-style-type: none"> Summarize the various modes of discharge of contract Define Breach of contract Classify the remedies that are available to the affected party in case of breach of contract 	K3
Unit II The Sale of Goods Act 1930			
2.1	Contract of Sales of Goods	<ul style="list-style-type: none"> Define contract of sale Explain the essential elements of a contract of sale 	K2
2.2	Conditions and Warranties	<ul style="list-style-type: none"> State the exceptions to the rule caveat emptor Identify the implied conditions and warranties in a contract of sale 	K3
2.3	Transfer of Property	<ul style="list-style-type: none"> Apply the provisions of the sale of Goods Act with respect to the Transfer of property 	K3
2.4	Performance of a contract of sale	<ul style="list-style-type: none"> Identify the exceptions to the rule that an agreement in restraint of trade is void 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

2.5	Rights of unpaid Seller	<ul style="list-style-type: none"> Summarize the rights of unpaid seller 	K3
Unit	Content of the Unit	Learning Outcomes	BTLT
Unit III. The Indian Partnership Act, 1932			
3.1	Concept of partnership Partnership and company, Hindu joint family firm, Test for determination of existence for partnership. Kinds of partnerships	<ul style="list-style-type: none"> Define the partnership Describe the contents of partnership deed Explain the kinds of partnership Distinguish between Partnership and Company 	K1 K2 K2 K4
3.2	Registration, Effects of non- registration	<ul style="list-style-type: none"> Examine the effects of registration and non registration of Partnership firm 	K4
3.3	Rights and duties of partners towards other partners.	<ul style="list-style-type: none"> Analyze the rights and duties of partners towards partners and third parties 	K4
3.4	Authority of partner and liabilities towards third parties	<ul style="list-style-type: none"> Describe the authority and liability of partner towards third party. 	K2
3.5	Admission, retirement, expulsion of partners and their liabilities	<ul style="list-style-type: none"> Identify the rules regarding Admission, retirement, expulsion of partners 	K3
3.6	Dissolution of the firm	<ul style="list-style-type: none"> Summarize the conditions under which the firm dissolved 	K2
Unit IV The Companies Act, 2013			
4.1.1	Company-Definition, Meaning,	<ul style="list-style-type: none"> Define company Explain the meaning of Company 	K2
4.1.2	Features and Types of Companies	<ul style="list-style-type: none"> Analyze the features of Company Describe the types of companies 	K4
4.1.3	Incorporation of a Company	<ul style="list-style-type: none"> Summarize the procedures for incorporation of company 	K3
4.1.4	Memorandum of Association	<ul style="list-style-type: none"> Explain the contents of Memorandum 	K2
4.1.5	Article Of Association and Prospectus	<ul style="list-style-type: none"> Discuss the contents of Article of Association Explain the types of Prospectus 	K2
4.1.6	Statement in lieu of Prospectus and share capital structure	<ul style="list-style-type: none"> Explain the statement in lieu of prospectus. 	K2
4.2.1	Company Management	<ul style="list-style-type: none"> Discuss about management of Company 	K2
4.2.2	Board of Director	<ul style="list-style-type: none"> Explain the structure of Board of Director 	K2
4.2.3	Legal Position of Director	<ul style="list-style-type: none"> Analyze the legal position of Director 	K4
4.2.4	Appointment,	<ul style="list-style-type: none"> Explain the procedures for appointment of Company Director 	K2
4.2.5	Qualification,	<ul style="list-style-type: none"> Describe the qualification of Director 	K2
4.2.6	Disqualification,	<ul style="list-style-type: none"> Discuss the disqualification of Company Director 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Content of the Unit	Learning Outcomes	BTLT
4.2.7	Removals, Power, duties, Liabilities.	<ul style="list-style-type: none"> Describe the procedures for removal of Director State the powers of Company Director Summarize the duties and liabilities of Company Director 	K2 K1 K3
4.2.8	Managing Director	<ul style="list-style-type: none"> Explain the functions of Managing Director 	K2
4.2.9	Appointment and Disqualification.	<ul style="list-style-type: none"> Summarize the procedures for appointment and Disqualification 	K3
4.2.10	Manager-Meaning, Disqualification	<ul style="list-style-type: none"> Explain the role of Manager of a Company Describe the disqualification of a manager of a company. 	K2 K2
4.3.1	Meaning of meeting	<ul style="list-style-type: none"> Explain the types of Company Meeting Discuss the requirements of a valid meeting 	K2 K2
4.3.2	Statutory Meeting,	<ul style="list-style-type: none"> Discuss about Statutory Meeting 	K2
4.3.3	Annual General meeting,	<ul style="list-style-type: none"> Explain the purposes of Annual General Meeting 	K2
4.3.4	Extra ordinary meeting-	<ul style="list-style-type: none"> Describe the circumstances which require an Extraordinary General meeting 	K2
4.3.5	Board Meeting.	<ul style="list-style-type: none"> Discuss about Board meeting 	K2
Unit V The Consumer Protection Act, 1986			
5.1	Salient features of Act.	<ul style="list-style-type: none"> Define consumer protection and its salient features. 	K1
5.2	Definitions-Consumer, Complaint, Services,	<ul style="list-style-type: none"> Discuss the circumstances under which the consumer can complains 	K2
5.3	Deficiency, Complaint. Procedure to file complaint	<ul style="list-style-type: none"> Discuss the procedures to file complaints 	K2
5.4	Rights and Reliefs available to consumer	<ul style="list-style-type: none"> Identifies the Rights and Reliefs available to consumer 	K3
5.5	Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers and Functions.)	<ul style="list-style-type: none"> Interpret and apply case laws regarding consumer disputes Explain the powers and functions of Redressal Agencies 	K5 K2
5.6	Procedure followed by Redressal Agencies	<ul style="list-style-type: none"> Explain the Procedures to be followed by Redressal Agencies 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester V	CORE : X - QUANTITATIVE TECHNIQUES	Code : U19AT516
Credits: 6		Total Hours : 90

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Formulate the Linear Programming problem to find the optimal solution	K5	I
2	Apply and evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons	K3	II
3	Inspect the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy	K4	III
4	Apply the simulation technique to find optimal solutions to real world problems	K3	III
5	Analyze the appropriate time period for replacement of items that fail using individual and group replacement policy	K4	IV
6	Construct the optimistic time for completion of a project using project management techniques	K5	V

Unit I Introduction to Operations Research And Linear Programming Problem 20 Hrs.

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

Unit II Transportation and Assignment Problem 20 Hrs.

- 2.1 Transportation Problem – methods
 - 2.1.1 North West corner method
 - 2.1.2 Least cost method

Green colour- New Course

Yellow Colour- Addition and Change.

- 2.1.3 Vogel's approximation method
- 2.1.4 Moving towards optimality - Stepping stone & MODI methods
- 2.2 Assignment problem

Unit III Game Theory and Simulation **20 Hrs.**

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

Unit IV Replacement Problem **15 Hrs.**

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

Unit V Decision Analysis And Network Analysis **15 Hrs.**

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

Topics for the Self Study

S. No	Topics	Web Links
1	Decision Science	https://chds.hsph.harvard.edu/approaches/what-is-decision-science/#:~:text=Decision%20Science%20is%20the%20collection,the%20individual%20and%20population%20levels.
2	Data Mining	https://www.investopedia.com/terms/d/dataminin g.asp#:~:text=Data%20mining%20is%20a%20proce ss,increase%20sales%20and%20decrease%20costs.
3	spatial analysis	sciencedirect.com/topics/earth-and-planetary-sciences/spatial-analysis
4	Geographic Information System	https://mgimond.github.io/Spatial/introGIS.html

Green colour- New Course

Yellow Colour- Addition and Change.

Text

1. Operation Research, P.R.Vittal, Margham Publications, 2017.

Reference

1. Operations Research, Sumant Kapoor VK Kapoor, Sultan Chand and Sons, 1st January, 2014.
2. Operations Research – Introduction to Management Science, Kanti Swarup, P.K. Gupta and Man Mohan, Sultan Chand and Sons, 1st January, 2019.

Web Reference

1. <http://assets.v mou.ac.in/MP204.pdf>

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

Specific Learning Outcomes (SLO)

Unit	Contents of the unit	Learning Outcomes	BTLT
Unit 1 – Introduction to Operations Research and Linear Programming Problem			
1.1	Operations research – Original and development	<ul style="list-style-type: none">Describe the origin of Linear Programming Problem.	K1
1.2	Role in decision making	<ul style="list-style-type: none">Summarize the role of LPP in decision making.	K2
1.3	Phases and approaches to OR	<ul style="list-style-type: none">Recognize the phases of Operations Research.Compare the different approaches of operations research.	K4
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none">Explain the Applications and limitations of LPP.	K2
1.5	Formulation of LPP	<ul style="list-style-type: none">Estimate the LPP using the resources and constraints.	K5
1.6	Optimal Solution to LPP	<ul style="list-style-type: none">Evaluate the optimal solution to LPP.	K5
Unit II – Transportation and Assignment Problem			
2.1	Transportation problem – methods	<ul style="list-style-type: none">Solve the various methods of finding basic feasible solution.	K3
2.2	Assignment problem	<ul style="list-style-type: none">Discuss the steps in assigning jobs to appropriate persons.Estimate the optimal allocation of jobs to persons to minimize time and cost.	K2
Unit III – Game Theory and Simulation			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none">Define game theory.Explain the various types of strategies followed in a game.	K2

Green colour- New Course

Yellow Colour- Addition and Change.

3.2	Dominance property	<ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. 	K3
Unit	Contents of the unit	Learning Outcomes	BTLT
3.3	Graphical method	<ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. 	K3
3.4	Simulation	<ul style="list-style-type: none"> Describe the applications of simulation. Apply the simulation technique in solving real world problems. 	K3
Unit IV – Replacement Problem			
4.1	Replacement decisions	<ul style="list-style-type: none"> Identify the types of replacement decisions. 	K2
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> Estimate the appropriate time period for replacement of individual machinery before it becomes obsolete. 	K2
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail. 	K3
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> Analyze the applications of replacement theory in finance and accounting. 	K4
Unit V – Decision Analysis and Network Analysis			
5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> Explain the role of decision analysis in effective decision making. Analyze the decisions under conditions of certainty and uncertainty. 	K4
5.2	Decision tree analysis	<ul style="list-style-type: none"> Apply the decision tree technique to estimate the expected monetary value from the different courses of action. 	K3
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> Explain the role of network analysis in project management and control. Estimate the longest sequence of operations using the CPM method. Estimate the optimistic time in completing a project using PERT. 	K5

Green colour- New Course

Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester V	CORE XI/ GENERAL- SOFT SKILLS	Code : U19AT 517
Credits: 2		Total Hours :30

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Explain the features of an effective communication	K2	I
2	Prepare Resumes for different nature of jobs	K5	II
3	Discuss Do's and Don'ts in a GD interview	K2	III
4	Describe the various ways to develop positive attitude	K2	IV
5	Formulate the various techniques of second generation Time Management	K5	V
6	Explain the role of Calendars and appointment books in Time Management	K2	V

Unit I

1.1 Communication Skills

6 Hrs

- 1.1.1 Features of an effective Communication.
- 1.1.2 Verbal and non-verbal Communication.
- 1.1.3 Barriers and filters.
- 1.1.4 Listening and active listening and feedback.

Unit II

2.1 Resume Writing

6 Hrs

- 2.1.1 Meaning
- 2.1.2 Importance
- 2.1.3 types
- 2.1.4 preparations
- 2.1.5 resume models

Unit III

3.1 Interview and Group Discussion

6 Hrs

- 3.1.1 Meaning
- 3.1.2 Types
- 3.1.3 Do's and Don'ts in a GD interview

Green colour- New Course

Yellow Colour- Addition and Change.

- 3. 1.4 List of some easy topics and case study based on interviews
- 3. 1.5 group discussion.

Unit IV

4.1 Attitude 6 Hrs

- 4. 1.1 Meaning
- 4. 1.2 Types
- 4. 1.3 Ways to develop positive attitude
- 4. 1.4 Attitude and behavioural change.

Unit V

5.1 Time Management 6 Hrs

- 5.1.1 Meaning
- 5.1.2 Second generation time management
- 5.1.3 Calendars and appointment books
- 5.1.4 Events schedule
- 5.1.5 Activities in the future
- 5.1.6 Third generation
- 5.1.7 Idea of prioritization
- 5.1.8 Setting goals.

Topics for the Self Study

S. No	Topics	Web Links
1	Self-Discovery	https://destinysodyssey.com/personal-development/self-discovery/
2	Presentation Skills	https://wiki.ubc.ca/Presentation_Skills#:~:text=Presentation%20skills%20are%20the%20skills,the%20body%20language%20you%20convey.
3	Assertiveness Skills	https://www.skillsyouneed.com/ps/assertiveness.html
4	Working under stress	http://careerweb.leeds.ac.uk/info/4/make_yourself_employable/202/employability_skills/13

Books for Reference

1. The ACE of Soft skills: Attitude, Communication and Etiquette for success — Gopalaswamy Ramesh, Mahadevan Ramesh, 2014

Green colour- New Course

Yellow Colour- Addition and Change.

Specific Learning Outcomes (SLO)

Unit	Contents of the unit	Learning Outcomes	BTLT
Unit 1 – Communication Skills			
1.1	Features of an effective Communication	<ul style="list-style-type: none"> Explain the features of an effective communication 	K2
1.2	Verbal and non-verbal Communication.	<ul style="list-style-type: none"> Summarize verbal and non-verbal communication 	K2
1.3	Barriers and filters	<ul style="list-style-type: none"> Discuss the barriers and filters of communication 	K2
1.4	Listening and active listening and feedback.	<ul style="list-style-type: none"> Discuss the essentials of listening, active listening and feedback 	K2
Unit II – Resume Writing			
2.1	Meaning	<ul style="list-style-type: none"> Discuss the meaning of Resume writing. 	K2
2.2	Importance	<ul style="list-style-type: none"> Explain the importance of resume writing 	K2
2.3	Types	<ul style="list-style-type: none"> Describe the types of resume writing 	K2
2.4	Preparations	<ul style="list-style-type: none"> Prepare Resumes for different nature of jobs 	K3
2.5	Resume models	<ul style="list-style-type: none"> Use resume models 	K3
Unit III – Interview and Group Discussion			
3.1	Meaning	<ul style="list-style-type: none"> Explain the meaning and purpose of interview 	K2
3.2	Types	<ul style="list-style-type: none"> Describe the types of interview 	K2
3.3	Do's and Don'ts in a GD interview	<ul style="list-style-type: none"> Discuss Do's and Don'ts in a GD interview 	K2
3.4	List of some easy topics and case study based on interviews	<ul style="list-style-type: none"> List out a few case study based on interviews 	K2
3.5	Group Discussion.	<ul style="list-style-type: none"> Practice Group Discussion 	K2
Unit IV – Attitude			
4.1	Meaning	<ul style="list-style-type: none"> Explain the meaning of Attitude 	K2
4.2	Types	<ul style="list-style-type: none"> Discuss the types of attitude 	K2
4.3	Ways to develop positive attitude	<ul style="list-style-type: none"> Describe the various ways to develop positive attitude 	K2
4.4	Attitude and behavioural change.	<ul style="list-style-type: none"> Summarize the importance of attitude and behavioural change 	K2
Unit V – TIME MANAGEMENT			
5.1	Meaning	<ul style="list-style-type: none"> State the meaning and importance of time management 	K1
5.2	Second generation time management	<ul style="list-style-type: none"> Classify the various techniques of second generation time management 	K3

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Contents of the unit	Learning Outcomes	BTLT
5.3	Calendars and appointment books	<ul style="list-style-type: none"> Explain the role of Calendars and appointment books in Time Management 	K2
5.4	Events schedule	<ul style="list-style-type: none"> Explain the importance of Events schedule 	K2
5.5	Activities in the future	<ul style="list-style-type: none"> Plan activities for the future 	K3
5.6	Third generation	<ul style="list-style-type: none"> Analyze the techniques of third generation time management 	K4
5.7	Idea of prioritization	<ul style="list-style-type: none"> Discuss the significance of idea prioritization 	K2
5.8	Setting goals.	<ul style="list-style-type: none"> Describe the factors considered before setting goals 	K2

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester V	SBEC /GENERAL - MS – OFFICE – EXCEL & POWER POINT PRESENTATION	Code : U19AT5P3
Credits: 4		Total Hours : 60

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Construct worksheets and workbooks in MS Excel	K5	I
2	Demonstrate the basic formatting skills in the formatting of tabs, cells, columns and worksheets	K3	II
3	Prepare a work sheet adding image, clipart, hyperlink and chart	K5	III
4	Apply formulas and functions for mathematical and financial calculations	K3	IV
5	Build a table using sorting and data validating techniques	K5	IV
6	Design new presentation with templates and special effects	K5	V

Unit I

1.1 Introduction to MS EXCEL 12 Hrs

- 1.1.1 Navigating MS Excel
- 1.1.2 Worksheets & Workbooks
 - 1.2.1.1 Opening
 - 1.2.1.2 Labeling and Naming
 - 1.2.1.3 Adding and Deleting
 - 1.2.1.4 Saving Workbooks
 - 1.2.1.5 Printing

Unit II

2.1 Entering Information into MS EXCEL 12 Hrs

- 2.1.1 Entering data
- 2.2 Entering Labels & Values
- 2.3 Locking Rows and Columns
 - 2.3.1 Splitting Panes
 - 2.3.2 Freezing Panes
- 2.4 Formatting a Worksheet

Green colour- New Course

Yellow Colour- Addition and Change.

Unit III Adding Elements to a Workbook**12 Hrs**

- 3.1 Adding Images
- 3.2 Cropping an image
- 3.3 Adding WordArt
- 3.4 Inserting AutoShapes-Adding Clipart
- 3.5 Adding a Hyperlink
- 3.6 Embedding an Object.
- 3.7 Inserting a Chart

Unit IV**4.1 Formulas and Calculations****14 Hrs**

- 4.1.1 Calculations Mathematical operators using formula
- 4.2 Creating a Formula
- 4.3 Creating Functions. References
 - 4.3.1 Adding the Form Button to the Quick Access Toolbar
- 4.4 Sorting Data into a Table
 - 4.4.1 Using filters for sorting Tables
- 4.5 Data Validation
 - 4.5.1 Finding invalid Entries
 - 4.5.2 Auditing Trace
 - 4.5.3 Precedents and Dependents

Unit V**5.1 Creating New Presentations****10 Hrs**

- 5.1.1 Templates designing
- 5.1.2 Adding special effects to slide transitions
- 5.1.3 Working with Master Slides
- 5.1.4 Setting up slide shows and rehearsing timings for slides
- 5.1.5 Collaborating using social media and PowerPoint together

Topics for the Self Study

S. No	Topics	Web Links
1	Pivot Table	https://www.excel-easy.com/data-analysis/pivot-tables.html
2	V Lookup Formula, Remove Duplicate, Concatenate Formula	https://www.get-digital-help.com/vlookup-return-multiple-unique-distinct-values-in-excel/
3	Absolute and Relative Reference in Excel	https://edu.gcfglobal.org/en/excelformulas/relative-and-absolute-cell-references/1/
4	Rounding Numbers in Excel	https://www.howtogeek.com/356645/how-to-round-off-decimal-values-in-excel/#:~:text=Head%20to%20Formulas%20%3E%20Math%20%26%20Trig,as%20with%20the%20ROUND

Green colour- New Course

Yellow Colour- Addition and Change.

		%20function.
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Book for Reference

1. Microsoft Office Excel 2007: Complete Concepts and Techniques – Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney,2010.
2. MS Office PowerPoint Presentations - Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney, 2013.

Web References

1. <https://www.wiseowl.co.uk/excel/exercises/standard/>
2. <https://www.excel-exercise.com/>
3. <https://cdn.corporatefinanceinstitute.com/assets/Excel-eBook.pdf>

Practical Examination only.

Specific Learning Outcomes (SLO)

Unit	Course contents	Learning outcomes	BTLT
Unit I Introduction to MS EXCEL			
1	Introduction to Microsoft excel	<ul style="list-style-type: none">• Recall the menus in MS-excel	K1
1.1	Navigating Microsoft excel	<ul style="list-style-type: none">• Apply shortcuts keys to perform tasks	K2
1.2	Opening of workbooks– Microsoft excel 2010	<ul style="list-style-type: none">• Construct a worksheet and workbook	K3
1.3 to 1.5	Adding and deleting Saving a Documents	<ul style="list-style-type: none">• Construct a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns	K3
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	<ul style="list-style-type: none">• Recognize the method of Selecting text using the mouse or using the keyboard• Identify the option for saving and creating margins ,header and footer, printing of the documents	K2
Unit -II Entering Information and Manage Workbook in MS EXCEL			
2.1-2.2	Entering data, copying cells	<ul style="list-style-type: none">• Identify the entering of labels and values in a row and columns excel in the document.• Define the method of copying cells and to create a multiple entry made in the document	K2
2.3 to 2.6	Pasting, inserting, deleting, filling cells and locking rows and columns	<ul style="list-style-type: none">• State the method of pasting item from clipboard, inserting columns and rows	K2

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Yellow Colour- Addition and Change.

		<ul style="list-style-type: none"> List out the process of deleting, and filling items in the rows and columns locking items in a rows and columns 	
Unit	Course contents	Learning outcomes	BLT
2.7-2.9	Formatting a worksheet, changing column width and change a row height	<ul style="list-style-type: none"> Construct an excel sheet and changing the font style and sizes State the technique of changing column width using mouse and row height Construct a Spread sheet and change the column width, row height and merging cells, applying the number formats, align cell contents 	K3
2.10-2.11	Applying number formats and creating your own cell styles	<ul style="list-style-type: none"> Construct a spread sheet with conditional formatting (with freeze and unfreeze rows and columns) 	K3
Unit -III Adding Elements to a Workbook			
3.1	Adding Images	<ul style="list-style-type: none"> Prepare a worksheet adding Images 	K3
3.2	Cropping image	<ul style="list-style-type: none"> Construct a workbook Cropping image 	K3
3.3	Adding WordArt	<ul style="list-style-type: none"> Construct a worksheet adding WordArt 	K3
3.4	Inserting Auto shapes-Adding Clipart	<ul style="list-style-type: none"> Prepare a workbook inserting AutoShapes and adding clipart 	K3
3.5	Adding a Hyperlink	<ul style="list-style-type: none"> Prepare a worksheet adding a Hyperlink 	K3
3.6	Embedding an object	<ul style="list-style-type: none"> Construct document in Excel embedding an object 	K3
3.7	Inserting a Chart	<ul style="list-style-type: none"> Prepare a worksheet inserting chart 	K3
Unit IV Formulas and Calculations			
4.1	Calculations-Mathematical Operators using formula	<ul style="list-style-type: none"> Apply mathematical operators using formula 	K3
4.2	Creating a Formula	<ul style="list-style-type: none"> Construct a Formula 	K3
4.3	Creating Functions and References	<ul style="list-style-type: none"> Develop Functions and References 	K3
4.4	Adding the Form Button to the Quick Access Toolbar	<ul style="list-style-type: none"> Practice adding the Form Button to the Quick Access Toolbar 	K3
4.5	Sorting Data into a Table	<ul style="list-style-type: none"> Apply the option of sorting Data into a Table Using filters for sorting Tables 	K3
4.6	Data Validation	<ul style="list-style-type: none"> Format a cell using Data Validation 	K5
4.7	Finding invalid Entries	<ul style="list-style-type: none"> Find invalid Entries 	K1
4.8	Auditing Trace	<ul style="list-style-type: none"> Use Auditing Trace 	K3
4.9	Precedents and Dependents	<ul style="list-style-type: none"> Use Trace Precedents and Trace Dependents 	K3
Unit V Creating New Presentations			

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5.1	Templates designing	<ul style="list-style-type: none"> Construct new presentations using Templates design 	K3
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Unit	Course contents	Learning outcomes	BTLT
5.2	Adding special effects to slide transitions	<ul style="list-style-type: none"> Practice new presentations adding special effects 	K3
5.3	Working with Master Slides	<ul style="list-style-type: none"> Develop new presentation working with Master Slides 	K3
5.4	Setting up slide shows and rehearsing timings for slides	<ul style="list-style-type: none"> Construct slide shows and rehearsing timings for slides 	K3
5.5	Collaborating using social media and PowerPoint together	<ul style="list-style-type: none"> Prepare new presentation collaborating social media and PowerPoint. 	K3

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

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1. Internship and Project work

Semester VI	CORE: XI / SKILL - RISK MANAGEMENT	CODE: U19AT618
Credits: 5		Total Hours : 75

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Analyze the scope and objectives of Risk Management.	K4	I
2	Develop the steps in administration of Risk Management Process.	K5	II
3	Assess the risk reduction measures.	K6	II
4	Discuss the portfolio theories	K2	III
5	Use the correlation implications of central limit theorem on return distribution risk measures.	K3	IV
6	Appraise the Superiority of Mutual fund schemes over other investment options	K6	V

Unit I Risk Management

15Hrs

- 1.1 Risk Meaning
- 1.2 Uncertainty
 - 1.2.1 Peril
 - 1.2.2 Hazard
 - 1.2.3 Subjective risk
- 1.3 Acceptable risk versus Unacceptable risk
- 1.4 Classification of risk
- 1.5 Classification of Pure risk
- 1.6 The cost of risk
- 1.7 Degree of risk-Meaning
- 1.8 Scope & Objective of Risk Management
- 1.9 Personal risk management
- 1.10 Corporate risk management

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- 1.11 Risk Management Process
 - 1.11.1 The Administration of Risk Management Process
 - 1.11.2 Influencing factors
 - 1.11.3 Constrains
 - 1.11.4 Monitoring & review
 - 1.11.5 Risk Identification
 - 1.11.6 Perception of risk
 - 1.11.7 Operative cause/perils- Safety Audit.

Unit II Risk Evaluation

15 Hrs

- 2.1 Risk Evaluation Meaning
- 2.2 Presentation of Data
- 2.3 Probability Concepts
- 2.4 Risk and Law of large number
- 2.5 Risk Control
- 2.6 Risk avoidance
- 2.7 Risk reduction
- 2.8 Classifications of risk
- 2.9 Evaluation of risk reduction measures
- 2.10 Risk Financing
- 2.11 Retention
- 2.12 Determination of retention levels
- 2.13 Captive Insurer
- 2.14 Self Insurance
- 2.15 Risk retention group.
- 2.16 Transfer-Non-insurance transfer- Insurance.

Unit III Risk and Returns

12 Hrs

- 3.1 Portfolio analysis
- 3.2 Portfolio theory
- 3.3 Assessment of portfolio performance
- 3.4 Portfolio revision
- 3.5 Practical aspects.

Unit IV Risk and the Construction of Mean-Variance Efficient Portfolios

18Hrs

- 4.1 Calculating historical returns
- 4.2 Volatilities
- 4.3 Correlations Implications of the Central Limit Theorem on return distributions Risk measures
 - 4.3.1 Sharpe ratio
 - 4.3.2 Information ratio.

Unit V Risk Diversification:

15 Hrs

Green colour- New Course

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- 5.1 Basics – Balanced Port Folio
- 5.2 Origin and Development of MFS (Mutual Fund) in India
- 5.3 Superiority of MFS over other investment options.

Green colour- New Course

Yellow Colour- Addition and Change.

Topics for Self-Study

S. NO	Topics	Web Links
1	Smart Beta	https://www.investopedia.com/terms/s/smart-beta.asp#:~:text=Smart%20beta%20defines%20a%20set,rules%2Dbased%20and%20transparent%20way.
2	Hybrid Capital	https://www.maalot.co.il/Publications/CG20190703112458.PDF
3	Multi-Asset Class	https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/multi-asset-class/
4	Measuring the co-movement between securities	https://www.coursera.org/lecture/portfolio-selection-risk-management/measuring-the-co-movement-between-securities-CdOGe

Text Book

International Finance- A case book, Mahir A. Desai, Wiley India Edition, 2007

Reference Book

International Financial Management, MilindSathye, Larry Rose, Larissa Allen, Rae Weston, Wiley Publications, 2010.

Web Reference

<http://extensionrme.org/pubs/introductiontoriskmanagement.pdf>

Specific Learning Outcomes (SLO)

Unit	Course content	Learning Outcomes	BTLT
Unit I Risk Management			
1.1	Risk Meaning	<ul style="list-style-type: none"> Describe the concept of Risk 	K1
1.2	Uncertainty	<ul style="list-style-type: none"> Explain the term Uncertainty of risk 	K2
1.2.1	Peril	<ul style="list-style-type: none"> Explain the term Peril. 	K2
1.2.2	Hazard	<ul style="list-style-type: none"> State about Hazard in Risk management 	K1
1.2.3	Subjective risk	<ul style="list-style-type: none"> Discuss Subjective risk 	K2
1.3	Acceptable risk versus Unacceptable risk	<ul style="list-style-type: none"> Differentiate the Acceptable risk with Unacceptable risk 	K3
1.4	Classification of risk	<ul style="list-style-type: none"> Discuss the various Classification of risk 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course content	Learning Outcomes	BTLT
1.5	Classification of Pure risk	<ul style="list-style-type: none"> Explain the classification of the Pure risk 	K2
1.6	The cost of risk	<ul style="list-style-type: none"> Describe the cost of risk 	K2
1.7	Degree of risk-Meaning	<ul style="list-style-type: none"> Discuss the concept Degree of Risk 	K2
1.8	Scope & Objective of Risk Management	<ul style="list-style-type: none"> Describe the Scope& Objective of Risk Management 	K2
1.9	Personal risk management	<ul style="list-style-type: none"> State about the Personal risk management 	K1
1.10	Corporate risk management	<ul style="list-style-type: none"> Discuss Corporate risk management 	K2
1.11	Risk Management Process	<ul style="list-style-type: none"> Summarise Risk Management Process 	K2
1.11.1	The Administration of Risk Management Process	<ul style="list-style-type: none"> Analyse the steps in Administration of Risk Management Process 	K4
1.11.2	Influencing factors	<ul style="list-style-type: none"> Discuss the effect of Influencing factors 	K3
1.11.3	Constrains	<ul style="list-style-type: none"> Explain Constrains in risk management 	K2
1.11.4	Monitoring & review	<ul style="list-style-type: none"> Examine Monitoring& review of risk management process 	K4
1.11.5	Risk Identification	<ul style="list-style-type: none"> Describe the Risk Identification process 	K2
1.11.6	Perception of risk	<ul style="list-style-type: none"> Explain the perception of risk 	K2
1.11.7	Operative cause/perils- Safety Audit.	<ul style="list-style-type: none"> Explain the terms Operative cause/peril and Safety Audit 	K2
Unit II Risk Evaluation			
2.1	Risk Evaluation Meaning	<ul style="list-style-type: none"> Explain the need for Risk Evaluation 	K2
2.2	Presentation of Data	<ul style="list-style-type: none"> State the important points in Presentation of Data 	K1
2.3	Probability Concepts	<ul style="list-style-type: none"> Discuss the Probability Concepts in Risk evaluation 	K2
2.4	Risk and Law of large number	<ul style="list-style-type: none"> Explain the relationship between Risk and Law of large number 	K2
2.5	Risk Control	<ul style="list-style-type: none"> Tell about Risk control 	K1
2.6	Risk avoidance	<ul style="list-style-type: none"> State the meaning of Risk avoidance 	K1
2.7	Risk reduction	<ul style="list-style-type: none"> Discuss about Risk reduction 	K2
2.8	Classifications of risk	<ul style="list-style-type: none"> Explain the Classifications of risk 	K2
2.9	Evaluation of risk reduction measures	<ul style="list-style-type: none"> Evaluate the risk reduction measures 	K5
2.10	Risk Financing	<ul style="list-style-type: none"> Outline the Risk Financing 	K2
2.11	Retention	<ul style="list-style-type: none"> Discuss the concepts of Retention 	K2
2.12	Determination of retention levels	<ul style="list-style-type: none"> Determine the retention levels 	K3
2.13	Captive Insurer	<ul style="list-style-type: none"> Explain the term Captive Insurer 	K2

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Yellow Colour- Addition and Change.

2.14	Self-Insurance	<ul style="list-style-type: none"> Describe the term self-Insurer 	K2
Unit	Course content	Learning Outcomes	BTLT
2.15	Risk retention group.	<ul style="list-style-type: none"> Explain role of the Risk retention group. 	K2
2.16	Transfer-Non-insurance transfer- Insurance.	<ul style="list-style-type: none"> Differentiate the Transfer-Non-insurance with transfer- Insurance 	K4
Unit III Risk and Returns			
3.1	Portfolio analysis	<ul style="list-style-type: none"> Explain the need for Portfolio analysis 	K2
3.2	Portfolio theory	<ul style="list-style-type: none"> Discuss the Portfolio theories 	K2
3.3	Assessment of portfolio performance	<ul style="list-style-type: none"> Explain the portfolio performance 	K2
3.4	Portfolio revision	<ul style="list-style-type: none"> Explain the Portfolio revision 	K2
3.5	Practical aspects.	<ul style="list-style-type: none"> Explain the Practical aspects of risk and return 	K2
Unit IV Risk and the Construction of Mean-Variance Efficient Portfolios			
4.1	Calculating historical returns	<ul style="list-style-type: none"> Calculate the historical returns 	K3
4.2	Volatilities	<ul style="list-style-type: none"> Outline the volatilities position 	K2
4.3	Correlations Implications of the Central Limit Theorem on return distributions Risk measures	<ul style="list-style-type: none"> Explain the Correlations Implications of the Central Limit Theorem on return distributions and Risk measures 	K2
4.3.1	Sharpe ratio	<ul style="list-style-type: none"> Discuss the Sharpe ratio 	K2
4.3.2	Information ratio.	<ul style="list-style-type: none"> Describe information ratio 	K2
Unit V RISK DIVERSIFICATION			
5.1	Basics – Balanced Port Folio	<ul style="list-style-type: none"> Discuss the concept of Basics – Balanced Port Folio 	K2
5.2	Origin and Development of MFS (Mutual Fund) in India	<ul style="list-style-type: none"> Examine the Development of MFS (Mutual Fund) in India 	K1
5.3	Superiority of MFS over other investment options.	<ul style="list-style-type: none"> Appraise the Superiority of MFS over other investment options 	K6

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Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester VI	CORE / SKILL: XIII - CORPORATE ACCOUNTING – II	Code : U20AT619
Credits: 5		Total Hours : 75

Course Outcomes

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

S. No	Course Outcomes	Level	Unit
1	Prepare the Profit and Loss Statement	K5	I
2	Construct a Balance Sheet of Companies	K5	II
3	Solve the accounting problems related to Amalgamation	K3	III
4	Construct a new balance sheet of a company after internal reconstruction	K5	III
5	Create a Consolidated balance sheet of Holding and Subsidiary companies	K5	IV
6	Assess Liquidator's Final statement	K6	V

Unit I Preparation of Profit and Loss Statement

12 Hrs

- 1.1 Items of Profit and loss statement
- 1.2 Specimen of profit and loss statement
- 1.3 Managerial remuneration
- 1.4 Provision for taxation

Unit II Preparation of Balance Sheet Statement

15 Hrs.

- 2.1 Items of balance sheet statement
- 2.2 Specimen of balance sheet statement
- 2.3 Notes to accounts for Equity and liabilities
- 2.4 Notes to accounts for assets
- 2.5 Profits prior to Incorporation

Unit III Amalgamation and Internal Reconstruction of Companies 18 Hrs

- 3.1 Meaning and types
- 3.2 Calculation of purchase consideration
- 3.3 Amalgamation in the nature of purchase (with adjustments)
- 3.4 Amalgamation in the nature of merger (with adjustments)
- 3.5 Internal reconstruction

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Yellow Colour- Addition and Change.

Unit IV Holding Company Accounts**17 Hrs**

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

Unit V Accounts Relating to Liquidation of Companies**13 Hrs**

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

Topics for Self-Study

S. NO	Topics	Web Links
1	Common difficulties encountered in the compulsory liquidation of companies.	https://www.companydebt.com/articles/business-rescue/insolvency-problems-and-solutions/
2	New rules for fast-track winding up of firms may lighten NCLT's burden	https://www.thehindubusinessline.com/economy/policy/new-rules-for-fast-track-winding-up-of-firms-may-lighten-nclts-burden/article30685529.ece
3	Restructuring And Liquidation	http://www.mca.gov.in/MinistryV2/restructuring+and+liquidation.html
4	Holding Companies to Account: Momentum Builds for Corporate Human Rights Duties	https://www.hrw.org/world-report/2020/country-chapters/global-2

Text

1. Reddy and Moorthy - Corporate Accounting - Margham publications, 1st January, 1999.

Reference

1. Advanced Accounts II, Shukla Grewel and Gupta, Sultan Chand 2015.
2. Advanced Accountancy, Gupta and Radha, S. Chand, 2017

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Yellow Colour- Addition and Change.

Web Reference

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

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

Specific Learning Outcome (SLO)

Unit	Course content	Learning Outcomes	BTLT
Unit I Preparation of Profit and Loss Statement			
1.1	Items of Profit and Loss statement	<ul style="list-style-type: none">Describe the items appeared in the profit and loss statement	K2
1.2	Specimen of Profit and Loss Statement	<ul style="list-style-type: none">Prepare the profit and loss statement	K3
1.3	Managerial Remuneration	<ul style="list-style-type: none">Explain the treatment of Managerial Remuneration.	K2
1.4	Provision for taxation	<ul style="list-style-type: none">Discuss the provision for taxation	K2
Unit II Preparation of Balance Sheet			
2.1	Items of balance sheet statement	<ul style="list-style-type: none">Determine a balance sheet of a Company	K5
2.2	Notes to accounts for Equity and liabilities	<ul style="list-style-type: none">Prepare notes to accounts for equity and liabilities	K3
2.3	Specimen of balance sheet statement	<ul style="list-style-type: none">Describe the items appeared in the specimen of balance sheet	K2
2.4	Notes to accounts for assets	<ul style="list-style-type: none">Examine Notes to accounts for assets	K5
2.5	Profits prior to Incorporation	<ul style="list-style-type: none">Calculate profits prior to incorporation	K4
Unit III Amalgamation and Internal Reconstruction of Companies			
3.1	Meaning and types	<ul style="list-style-type: none">Explain the Meaning and types of Amalgamation	K2
3.2	Calculation of purchase consideration	<ul style="list-style-type: none">Explain the methods of calculation of purchase consideration	K2
3.3	Amalgamation in the nature of purchase (with adjustments)	<ul style="list-style-type: none">Solve the accounting problems related to Amalgamation in the nature of purchase (with adjustments)	K3
3.4	Amalgamation in the nature of merger (with adjustments)	<ul style="list-style-type: none">Solve the accounting problems related to amalgamation in the nature of merger (with adjustments)	K3
3.5	Internal reconstruction	<ul style="list-style-type: none">Construct a new balance sheet of a company after internal reconstruction	K3

Green colour- New Course

Yellow Colour- Addition and Change.

Unit	Course content	Learning Outcomes	BTLT
Unit IV Holding Companies Accounts			
4.1	Holding Companies (including intercompany holdings with one subsidiary company)	<ul style="list-style-type: none"> Explain the concept of Holding Companies (including intercompany holdings with one subsidiary company) 	K2
4.2	Consolidation of Balance Sheet	<ul style="list-style-type: none"> Construct a Consolidation of Balance Sheet 	K5
4.3	Treatment of mutual Owings	<ul style="list-style-type: none"> Discuss the treatment of mutual Owings 	K2
4.4	Contingent liabilities	<ul style="list-style-type: none"> Discuss the Contingent liabilities in consolidated balance sheet 	K5
4.5	Unrealized profit	<ul style="list-style-type: none"> Explain the treatment of unrealised profit 	K2
4.6	Revaluation of assets	<ul style="list-style-type: none"> Discuss the accounting treatment for Revaluation of assets 	K2
4.7	Minority interest	<ul style="list-style-type: none"> Calculate the amount of Minority interest 	K4
Unit V Accounts Relating to Liquidation of Companies			
5.1	Liquidator's final statement	<ul style="list-style-type: none"> Prepare a Liquidator's final statement 	K6
5.2	Order of payment	<ul style="list-style-type: none"> Examine the Order of payment 	K3
5.3	Preferential payments (creditors)	<ul style="list-style-type: none"> Explain the Preferential payments (creditors) 	K2
5.4	Overriding preferential payments	<ul style="list-style-type: none"> Discuss about Overriding preferential payments 	K2
5.5	Preparation of statement of affairs	<ul style="list-style-type: none"> Preparation of statement of affairs 	K6

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

Course Assessment Methods

Direct
1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
1. Internship and Project work

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester VI	CORE /SKILL : XIV - TALLY – II	Code : U19AT6P4
Credits: 4		Total Hours :60

Course Outcomes

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

S. No	Course Outcomes	Level	Unit
1	Prepare summary of advanced inventory.	K6	I
2	Create voucher transactions exempt under GST	K6	II
3	Prepare sales and purchase vouchers with IGST	K6	II
4	Analyze the basic concepts of TDS	K4	III
5	Formulate the types of Customs Duty	K5	IV
6	Prepare accounting for ESI contributions, Income tax and professional tax	K6	V

Unit I

1.1 Advanced Accounting -Bill-Wise Details

12 Hrs

- 1.1.1 Voucher Classes
- 1.1.2 Multiple Currencies
- 1.1.3 Advanced Inventory
- 1.1.4 Order Processing
- 1.1.5 Reorder Levels
- 1.1.6 Tracking Numbers
- 1.1.7 Batch-wise Details
- 1.1.8 Bill of Material (BOM)
- 1.1.9 Price Levels and Price Lists
- 1.1.10 Zero Valued Entries

Unit II

2.1 Goods & Service Tax (GST) Calculation

12 Hrs

- 2.1.1 Basic Concepts in GST
- 2.1.2 Configuring GST
- 2.1.3 Creating Masters
- 2.1.4 Entering Transactions
- 2.1.5 Accounting for Return of Goods
- 2.1.6 Rate Difference in Purchase / Sales Accounting for Interest

Green colour- New Course

Yellow Colour- Addition and Change.

Transactions

- 2.1.7 Exempt Transaction under GST
- 2.1.8 Purchase from Unregistered Dealers
- 2.1.9 Claiming ITC
- 2.1.10 IGST
- 2.1.11 GST Report

Unit III

3.1 Tax Deducted At Source 12 Hrs

- 3.1.1 Basic concepts of TDS
- 3.1.2 Configuring TDS
- 3.1.3 Creation of Masters
- 3.1.4 Recording Transactions
- 3.1.5 TDS Reports

Unit IV

4.1 Customs Duty Calculation 10 Hrs

- 4.1.1 Basic of Customs Duty
- 4.1.2 Types of Customs Duty

Unit V

5.1 Payroll Accounting and Compliance Configuring Payroll 14 Hrs

- 5.1.1 Creating Payroll Masters
- 5.1.2 Processing Payroll
- 5.1.3 Accounting for Employer PF Contributions
- 5.1.4 ESI (Contributions- Accounting for income Tax - Payment of Professional Tax)
- 5.1.5 Generating Pay Roll Reports

Topics for Self –Study

S. NO	Topics	Web Links
1	Scenario Management in Tally	https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Accounting_Features/Scenario_Management_in_TallyERP.htm
2	Multilingual Capability in Tally	http://mirror.tallysolutions.com/Downloads/TallyTips/MultilingualCapabilityInTallyERP9.pdf
3	Tally Vault	https://www.smartsight.in/technology/tally-vault-in-tally-erp-9-accounting-software/
4	POS in tally	https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Inventory_Features/POS_in_TallyERP.htm#:~:text=POS%20is%20an%20acronym%20for%20Point%20of%20Sale%2

Green colour- New Course

Yellow Colour- Addition and Change.

		0.&text=It%20is%20a%20computerized%20cash,t he%20amount%20of%20inventory%20sold.
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Text

1. Official Guide to Financial Accounting Using Tally.ERP 9 with GST, Tally Education Pvt. Ltd, BPB Publisher, 1st January, 2018.

Reference

1. Learn Tally.EPR.9 with GST and E-Way Bill, Rajesh Chheda, Ane Books, 1st January, 2018.

Specific Learning Outcomes (SLO)

Unit	Course content	Learning Outcomes	BTLT
Unit I Advanced Accounting -Bill-Wise Details			
1.1	Voucher Classes	<ul style="list-style-type: none"> Describe the classes of voucher 	K2
1.2	Multiple Currencies	<ul style="list-style-type: none"> Prepare voucher with multiple currencies 	K6
1.3	Advanced Inventory	<ul style="list-style-type: none"> Prepare summary of advanced inventory 	K6
1.4	Order Processing	<ul style="list-style-type: none"> Practice order processing 	K4
1.5	Reorder Levels	<ul style="list-style-type: none"> Create reorder levels for inventory 	K6
1.6	Tracking Numbers	<ul style="list-style-type: none"> Prepare inventory vouchers using tracking numbers 	K6
1.7	Batch-wise Details	<ul style="list-style-type: none"> Prepare inventory report with batch-wise details 	K6
1.8	Bill of Material (BOM)	<ul style="list-style-type: none"> Prepare bill of material 	K6
1.9	Price Levels and Price Lists	<ul style="list-style-type: none"> Create price levels and price lists 	K6
1.10	Zero Valued Entries	<ul style="list-style-type: none"> Prepare sales invoice with zero value 	K6
Unit II Goods & Service Tax (GST) Calculation			
2.1	Basic Concepts in GST	<ul style="list-style-type: none"> Describe the basic concepts in GST 	K2
2.2	Configuring GST	<ul style="list-style-type: none"> Explain the configuration of GST 	K2
2.3	Creating Masters	<ul style="list-style-type: none"> Create all masters with GST 	K6
2.4	Entering Transactions	<ul style="list-style-type: none"> Prepare vouchers for transactions 	K6
2.5	Accounting for Return of Goods	<ul style="list-style-type: none"> Prepare vouchers for return of goods 	K6
2.6	Rate Difference in Purchase / Sales Accounting for Interest Transactions	<ul style="list-style-type: none"> Prepare purchase / sales accounting vouchers for rate difference and interest transactions 	K6
2.7	Exempt Transaction under GST	<ul style="list-style-type: none"> Prepare voucher transactions exempt under GST 	K6
2.8	Purchase from Unregistered	<ul style="list-style-type: none"> Prepare purchase voucher from unregistered 	K6

Green colour- New Course

Yellow Colour- Addition and Change.

	Dealers	dealers	
2.9	Claiming ITC	• Prepare voucher claiming ITC	K6
2.10	IGST	• Prepare sales and purchase vouchers with IGST	K6
Unit	Course content	Learning Outcomes	BTLT
2.11	GST Report	• Prepare GST report	K6
Unit III Tax Deducted at Source			
3.1	Basic concepts of TDS	• Explain the basic concepts of TDS	K2
3.2	Configuring TDS	• Construct configuration for TDS	K3
3.3	Creation of Masters	• Develop Masters for TDS	K3
3.4	Recording Transactions	• Record transactions related with TDS	K2
3.5	TDS Reports	• Prepare TDS reports	K3
Unit IV Customs Duty Calculation			
4.1	Basic of Customs Duty	• Explain the basic of Customs Duty	K2
4.2	Types of Customs Duty	• Summarise the types of Customs Duty	K2
Unit V Payroll Accounting and Compliance Configuring Payroll			
5.1	Creating Payroll Masters	• Create Payroll Masters	K6
5.2	Processing Payroll	• Examine the processing of Payroll	K3
5.3	Accounting for Employer PF Contributions	• Prepare accounting for employer PF contributions	K6
5.4	ESI(Contributions- Accounting for income Tax - Payment of Professional Tax)	• Prepare accounting for ESI contributions, Income tax and payment of professional tax	K6
5.5	Generating Pay Roll Reports	• Prepare Pay Roll reports	K6

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

Yellow Colour- Addition and Change.

CO6	H	M	M	M	H	M	M	M		H	M	M	M
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Course Assessment Methods

Direct
<ol style="list-style-type: none"> 1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
<ol style="list-style-type: none"> 1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester VI	CORE XII - INTERNATIONAL FINANCIAL REPORTING STANDARDS	CODE: U20AT620
Credits: 5		Total Hours : 75

Course Outcomes

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

S. No	Course Outcomes	Level	Unit
1	Assess the qualitative characteristics of financial reporting.	K6	I
2	Analyse the basic disclosures requirements for financial instruments.	K4	II
3	Calculate the tax base of asset and liability	K4	III
4	Assess the deferred taxes on credit operation.	K6	III
5	Analyse the concept of Share based payments instruments.	K4	IV
6	Prepare Interim Financial Reporting.	K5	V

Unit I Conceptual Foundations of Financial Statements

15 Hrs.

- 1.1 The objective of financial reporting
- 1.2 The main assumptions
- 1.3 Qualitative characteristics of financial reporting
- 1.4 Elements of Financial Statements: recognition and measurement.
- 1.5 IAS 1 "Presentation of Financial Statements"
- 1.6 Purpose and application of the standard
- 1.7 Components of financial statements, including Report on Equity
- 1.8 Presentation of Financial Statements.

Unit II IAS 32 and 40 Financial Instruments

20 Hrs.

- 2.1 The concept of financial instruments
- 2.2 Identification of financial instruments
- 2.3 Financial assets and liabilities derivatives: recognition and rejection
- 2.4 Classification of financial instruments
- 2.5 Valuation of financial instruments
- 2.6 IFRS 7 "Financial Instruments:

Green colour- New Course

Yellow Colour- Addition and Change.

- 2.6.1 Disclosures" - Accounting Policies
- 2.6.2 Profit and loss account
- 2.6.3 The balance sheet
- 2.6.4 Statement of changes in equity
- 2.6.5 Additional disclosures
 - 2.6.5.1 Basic disclosure requirements for financial instruments
 - 2.6.5.2 New approaches to disclosure in accordance with IFRS7
 - 2.6.5.3 "Financial instruments: Disclosures".
- 2.7 IAS 16 "Property"
- 2.8 IAS 38 "Intangible Assets"
- 2.9 IAS 40 "Investment Property"
- 2.10 IAS 36 "Impairment of Assets"- IFRS
- 2.11 "Non-current Assets Held for Sale and Discontinued Operations'

Unit III IAS 12 Income Taxes 12 Hrs

- 3.1 Deferred income taxes a concept- Temporary differences
- 3.2 Temporary taxable differences and deductible temporary differences
- 3.3 Recognition of deferred tax assets and liabilities
- 3.4 Calculation of the tax base of the asset and liability
- 3.5 The calculation of deferred taxes on credit operations
- 3.6 Presentation and disclosure of deferred taxes
- 3.7 IAS 18 "Revenue"
 - 3.7.1 The conditions for recognizing revenue
 - 3.7.2 Recognition of Interest Income.

Unit IV IAS 19 Employee Benefits 14 Hrs

- 4.1 Identification of fixed payment of pension plans by the employer groups and plans with defined contribution
- 4.2 Recognition and measurement of pension plans, defined contribution and defined benefit
- 4.3 Reflection of pension plans in accounting, financial statements and notes to the accounts.
- 4.4 IFRS 2 "Share based payments instruments"
 - 4.4.1 The concept of payment based on the equity instruments
 - 4.4.2 Evaluation of the transaction at fair value
 - 4.4.3 The difference between the operations
 - 4.4.4 Which offer payments using the shares settled in cash and equity instruments?
 - 4.4.5 Disclosure in financial reporting.

**Unit V ADDITIONAL DISCLOSURE OF INFORMATION – IAS 34
(14HRS)**

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- 5.1 Interim Financial Reporting
- 5.2 The Scope of IAS 34
 - 5.2.1 Definitions and minimum of the interim reporting
 - 5.2.2 Information to be included in the notes to the interim financial statements
 - 5.2.3 The period to provide the interim financial statements in annual reports (if in the final period of assessment has changed)
 - 5.2.4 Accounting policies for interim reporting
 - 5.2.5 Seasonal income, non-uniform costs and the use of estimates in interim financial statements.

Topics for Self-Study

S. No	Topics	WEBLINKS
1	Prepayment Features with Negative Compensation (Amendments to IFRS 9)	https://www.pwc.com/gx/en/audit-services/ifrs/publications/ifrs-9/amendments-to-ifrs-9-prepayment-features.pdf
2	Integrated Reporting	https://www.iasplus.com/en-gb/resources/integrated-reporting#:~:text=Integrated%20reporting%20(%20value%20proposition%20to%20the%20market.&text=Integrated%20thinking%20leads%20to%20integrated,%2C%20medium%20and%20long%2Dterm.
3	Share-based payment	https://www.iasplus.com/en/standards/ifrs/ifrs2
4	Group Accounting	https://procountor.finago.com/hc/en-us/articles/360000435778-Group-Accounting#:~:text=Group%20Accounting%20is%20Procountor's%20chargeable,Accounting%20can%20be%20found%20here.

Text Book

Indian Accounting Standards: Practices, comparisons and interpretations- Asish Bhattacharyya, Taxman, 2015.

Reference Book

Illustrated Guide to Indian Accounting Standards (Ind AS), B.D.Chatterjee, Taxmann's, 1st January, 2017.

Web Reference

Green colour- New Course
 Yellow Colour- Addition and Change.

1. https://shodhganga.inflibnet.ac.in/bitstream/10603/202463/8/08_chapter%201.pdf

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Green colour- New Course

Yellow Colour- Addition and Change.

Specific Learning Outcomes (SLO)

Unit	Course content	Learning Outcomes	BTLT
Unit – I CONCEPTUAL FOUNDATIONS OF FINANCIAL STATEMENTS			
1.1	The objective of financial reporting	<ul style="list-style-type: none"> Explain the objective of financial reporting 	K1
1.2	The main assumptions	<ul style="list-style-type: none"> Summarize the assumptions of financial reporting 	K2
1.3	Qualitative characteristics of financial reporting	<ul style="list-style-type: none"> Discuss Qualitative characteristics of financial reporting 	K2
1.4	Elements of Financial Statements: recognition and measurement	<ul style="list-style-type: none"> Explain recognition and measurement of financial instrument. 	K2
1.5	IAS 1 "Presentation of Financial Statements"	<ul style="list-style-type: none"> Discuss IAS 1. 	K2
1.6	Purpose and application of the standard	<ul style="list-style-type: none"> Examine the purpose and application of the IAS 	K4
1.7	Components of financial statements, including Report on Equity	<ul style="list-style-type: none"> List out components of financial statements, including Report on Equity 	K1
1.8	Presentation of Financial Statements	<ul style="list-style-type: none"> List out important points in presentation of Financial Statements 	K1
Unit –II IAS 32 and 40 Financial Instruments			
2.1	The concept of financial instruments	<ul style="list-style-type: none"> Describe the concept of financial instrument 	K2
2.2	Identification of financial instruments	<ul style="list-style-type: none"> Explain the features of financial instruments 	K2
2.3	Financial assets and liabilities derivatives: recognition and rejection	<ul style="list-style-type: none"> Examine the concept of financial assets and liabilities derivatives: recognition and rejection. 	K4
2.4	Classification of financial instruments	<ul style="list-style-type: none"> Explain the Classification of financial instruments 	K2
2.5	Valuation of financial instruments	<ul style="list-style-type: none"> Construct on the Valuation of financial instruments 	K3
2.6	IFRS 7 "Financial Instruments:	<ul style="list-style-type: none"> Discus IFRS 7 "Financial Instruments: 	K2
2.6.1	Disclosures" - Accounting Policies	<ul style="list-style-type: none"> Outline disclosures accounting polices 	K2
2.6.2 & 2.6.3	Profit and loss account	<ul style="list-style-type: none"> List out the guidelines for presentation of the Profit and loss account and Balance sheet 	K1
2.6.4	Statement of changes in equity	<ul style="list-style-type: none"> Prepare a statement of changes in equity 	K5
2.6.5	Additional disclosures	<ul style="list-style-type: none"> State about Additional disclosures of Financial Instruments. 	K1
2.6.5	Basic disclosure requirements for	<ul style="list-style-type: none"> Discuss the basic disclosures requirements for 	

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.1	financial instruments	financial instruments	K2
Unit	Course content	Learning Outcomes	BLTL
2.6.5	New approaches to disclosure in accordance with IFRS7	<ul style="list-style-type: none"> Explain New approaches to disclosure in accordance with IFRS7 	K1
2.7	IAS 16 "Property"	<ul style="list-style-type: none"> Discuss IAS 16 "Property" 	K2
2.8	IAS 38 "Intangible Assets"	<ul style="list-style-type: none"> Explain IAS 38 "Intangible Assets" 	K1
2.9	AS 40 "Investment Property"	<ul style="list-style-type: none"> Explain AS 40 "Investment Property" 	K2
2.10	IAS 36 "Impairment of Assets"- IFRS	<ul style="list-style-type: none"> Describe IAS 36, Impairment of Assets 	K2
2.11	"Non-current Assets Held for Sale and Discontinued Operations'	<ul style="list-style-type: none"> Discuss Non-current Assets Held for Sale and Discontinued Operations 	K2
Unit – III:IAS 12 Income Taxes			
3.1	Deferred income taxes a concept- Temporary differences	<ul style="list-style-type: none"> Explain the concept of Deferred income taxes 	K2
3.2	Temporary taxable differences and deductible temporary differences	<ul style="list-style-type: none"> Examine Temporary taxable differences and deductible temporary differences 	K4
3.3	Recognition of deferred tax assets and liabilities	<ul style="list-style-type: none"> Discuss about the Recognition of deferred tax assets and liabilities 	K2
3.4	Calculation of the tax base of the asset and liability	<ul style="list-style-type: none"> Explain the method of calculation of tax base of the asset and liability 	K2
3.5	The calculation of deferred taxes on credit operations	<ul style="list-style-type: none"> Asses the deferred taxes on credit operations 	K5
3.6	Presentation and disclosure of deferred taxes	<ul style="list-style-type: none"> Explain the points in Presentation and Disclosure of deferred taxes. 	K2
3.7	IAS 18 "Revenue	<ul style="list-style-type: none"> Explain IAS 18 "Revenue concepts" 	K2
3.7.1	The conditions for recognizing revenue	<ul style="list-style-type: none"> Examine the conditions for recognizing revenue 	K3
3.7.2	Recognition of Interest Income.	<ul style="list-style-type: none"> List out the points in Recognition of Interest Income. 	K1
Unit – IV : IAS 19 Employee Benefits			
4.1	Identification of fixed payment of pension plans by the employer groups and plans with defined contribution	<ul style="list-style-type: none"> Discuss about fixed Pension plans by the employer. 	K2
4.2	Recognition and measurement of pension plans.	<ul style="list-style-type: none"> Describe Recognition and measurement of pension plans, 	K2
4.3	Reflection of pension plans in accounting, financial statements and notes to the accounts.	<ul style="list-style-type: none"> Explain pension plan for accounting, Financial Statements 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

4.4	IFRS 2 “Share based payments instruments”	• Analyse IFRS 2 “Share based payments instruments”	K4
Unit	Course content	Learning Outcomes	BTLT
4.4.1	The concept of payment based on the equity instruments	• Discuss the concept of payment based on the equity instruments	K2
4.4.2	Evaluation of the transaction at fair value	• Execute the transaction at fair value	K3
4.4.4	Which offer payments using the shares settled in cash and equity instruments	• Discuss the guidelines regarding payments using the shares settled in cash and equity instruments	K2
4.4.5	Disclosure in financial reporting.	• Explain IAS 19 regarding Disclosure in financial reporting.	K2
Unit – V Additional Disclosure Of Information – IAS 34			
5.1	Interim Financial Reporting	• Evaluate Interim Financial Reporting	K5
5.2	The Scope of IAS 34	• Discuss scope of IAS 34	K2
5.2.2	Information to be included in the notes to the interim financial statements	• List out the information to be included in the notes to the interim financial statements	K1
5.2.3	The period to provide the interim financial statements in annual reports(if in the final period of assessment has changed)	• Describe the points related to the period to provide the interim financial statements in annual reports(if in the final period of assessment has changed)	K2
5.2.4	Accounting policies for interim reporting	• Discuss the Accounting policies for interim reporting	K2
5.2.5	Seasonal income, non-uniform costs and the use of estimates in interim financial statements	• Explain Seasonal income, non-uniform costs and the use of estimates in interim financial statements	K2

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Green colour- New Course

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CO6	H	M	M	M	M	M				H	M	M	M
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Course Assessment Methods

Direct
<ol style="list-style-type: none"> 1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
<ol style="list-style-type: none"> 1. Internship and Project work

Green colour- New Course

Yellow Colour- Addition and Change.

Semester VI	CORE /GENERAL : XVI - INDIRECT TAXATION	CODE: U19AT621
Credits: 5		Total Hours : 75

Course Outcomes

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

S. No	Course Outcomes	Level	Unit
1	Describe various subsuming of taxes by GST.	K2	I
2	Analyse the structure, powers and functions of GST council	K4	I
3	Categorize the taxable event of GST in India	K4	II
4	Explain Recovery of Excess Tax Credit	K2	III
5	Summarize the procedures of GST and Scrutiny them	K3	IV
6	Describe offences and penalties in GST	K2	V

Unit I: Introduction to GST

15 Hrs.

- 1.1 Meaning of GST
- 1.2 Objectives of GST
- 1.3 Salient features of GST
- 1.4 Subsuming of taxes
- 1.5 Benefits of implementing GST
- 1.6 Constitutional Amendments
- 1.7 Structure of GST (Dual Model)-Central GST & State / Union Territory /Integrated GST
- 1.8 GST Council
 - 1.8.1 Structure
 - 1.8.2 Powers
 - 1.8.3 Functions
- 1.9 Provisions for amendments.

Unit II : Levy and Collection of GST

15 Hrs.

- 2.1 Taxable event
 - 2.1.1 "Supply" of Goods and Services
 - 2.1.2 Place of Supply (Within state, Interstate, Import and Export)
 - 2.1.3 Time of supply

Green colour- New Course

Yellow Colour- Addition and Change.

- 2.2 Valuation for GST
 - 2.2.1 Valuation rules
 - 2.2.2 Taxability of reimbursement of expenses
- 2.3 Exemption from GST
 - 2.3.1 Small supplies and Composition Scheme
- 2.4 Classification of Goods and Services
 - 2.4.1 Composite
 - 2.4.2 Mixed Supplies.

Unit III : Input Tax Credit

(15 Hrs.)

- 3.1 Input Tax Credit eligibility
- 3.2 Apportionments of Credit and Blocked Credits
- 3.3 Tax Credit in respect of Capital Goods
- 3.4 Recovery of Excess Tax Credit
- 3.5 Availability of Tax Credit in special circumstances
- 3.6 Transfer of Input Credit (Input Service Distribution)
- 3.7 Payment of Taxes
- 3.8 Refund
- 3.9 Doctrine of unjust enrichment
- 3.10 TDS & TCS
- 3.11 Reverse Charge Mechanism, Job work.

Unit IV : Procedures

15 Hrs.

- 4.1 Tax Invoice
- 4.2 Credit and Debit Notes
- 4.3 Returns
- 4.4 Audit in GST
- 4.5 Assessment
 - 4.5.1 Self-Assessment
- 4.6 Summary and Scrutiny.

Unit V: SPECIAL PROVISIONS & CUSTOMS LAW (15 Hrs.)

- 5.1 Taxability of E-Commerce
- 5.2 Anti-Profiteering
- 5.3 Avoidance of dual control
- 5.4 E-way bills
- 5.5 Zero-rated supply
- 5.6 Offences and Penalties
- 5.7 Appeals
- 5.8 Basic Concepts
- 5.9 Territorial Waters & High Seas
- 5.10 Types of Custom Duties
- 5.11 Valuation

Green colour- New Course

Yellow Colour- Addition and Change.

- 5.12 Baggage Rules
5.13 Baggage Exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

Topics for Self-Study

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

Text

1. Indirect Taxes -V.S. Datey.Taxmann Publication (P) Ltd New Delhi,2017

Reference

1. Indirect Taxation- V.Balachandran Sultan Chand &Co.New Delhi,2017

Web Reference

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf>

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Specific Learning Outcomes(SLO)

Unit	Course content	Learning Outcomes	BTLT
Unit – I Introduction to GST			
1.1	Meaning of GST	<ul style="list-style-type: none"> • Explain Meaning of GST 	K2
1.2	Objectives of GST	<ul style="list-style-type: none"> • Summarize Objectives of GST 	K2
1.3	Salient features of GST	<ul style="list-style-type: none"> • Discuss the Salient features of GST 	K2

Green colour- New Course

Yellow Colour- Addition and Change.

1.4	Subsuming of taxes	• Describe various subsuming of taxes by GST	K2
1.5	Benefits of implementing GST	• Discuss the benefits of implementing GST	K2

Unit	Course content	Learning Outcomes	BTLT
1.6	Constitutional Amendments	• Examine the Constitutional Amendments in GST	K4
1.7	Structure of GST (Dual Model)- Central GST & State / Union Territory /Integrated GST	• Explain the structure of GST (Dual Model)- Central GST & State / Union Territory /Integrated GST	K2
1.8	GST Council 1.8.1 Structure 1.8.2 Powers 1.8.3 Functions	• Analyse the structure, powers, and functions of GST council	K4
1.9	Provisions for amendments.	• Discuss the provisions for amendments in GST	K2
Unit –II Levy and Collection of GST			
2.1	Taxable event 2.1.1 “Supply” of Goods and Services 2.1.2 Place of Supply (Within state, Interstate, Import and Export) 2.1.3 Time of supply	• Categorize the taxable event of GST in India	K4
2.2	Valuation for GST 2.2.1 Valuation rules 2.2.2 Taxability of reimbursement of expenses	• Explain the Valuation for GST • Describe the Valuation rules • Discuss about Taxability of reimbursement of expenses	K2
2.3	Exemption from GST 2.3.1 Small supplies and Composition Scheme	• Prepare a list of exemption from GST • Discuss the small supplies and composition scheme.	K6 K2
2.4	Classification of Goods and Services 2.4.1 Composite 2.4.2 Mixed Supplies.	• Explain the Classification of Goods and services • Describe the terms Composite and Mixed supplies in GST	K2 K2
Unit – III: Input Tax Credit			
3.1	Input Tax Credit eligibility	• Explain the Input Tax Credit eligibility	K2
3.2	Apportionments of Credit and Blocked Credits	• Examine Apportionments of Credit and Blocked Credits	K4
3.3	Tax Credit in respect of Capital Goods	• Discuss about Tax Credit in respect of Capital Goods	K2

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3.4	Recovery of Excess Tax Credit	<ul style="list-style-type: none"> Explain Recovery of Excess Tax Credit 	K2
3.5	Availability of Tax Credit in special circumstances	<ul style="list-style-type: none"> Describe the Availability of Tax Credit in special circumstances 	K2

Unit	Course content	Learning Outcomes	BTLT
3.6	Transfer of Input Credit (Input Service Distribution) Payment of Taxes	<ul style="list-style-type: none"> Explain the Transfer of Input Credit (Input Service Distribution) Discuss about Payment of Taxes 	K2
3.7	Refund	<ul style="list-style-type: none"> Discuss about Refund of GST 	K2
3.8	Doctrine of unjust enrichment	<ul style="list-style-type: none"> Examine Doctrine of unjust enrichment 	K3
3.9	TDS & TCS	<ul style="list-style-type: none"> Summarize the points regarding TDS & TCS in GST 	K3
3.10	Reverse Charge mechanism, Job work.	<ul style="list-style-type: none"> Explain the terms Reverse Charge Mechanism, Job work. 	K2
Unit – IV : Procedures			
4.1	Tax Invoice	<ul style="list-style-type: none"> Discuss about Tax Invoice 	K2
4.2	Credit and Debit Notes	<ul style="list-style-type: none"> Describe Credit and Debit Notes 	K2
4.3	Returns	<ul style="list-style-type: none"> Explain the Procedures for Returns in GST 	K2
4.4	Audit in GST	<ul style="list-style-type: none"> Discuss the Audit procedures in GST 	K2
4.5	Assessment & Self-Assessment	<ul style="list-style-type: none"> Discuss the concept of Assessment and Self-Assessment 	K2
4.6	Summary and Scrutiny.	<ul style="list-style-type: none"> Summarize the procedures of GST and Scrutiny them 	K3
Unit – V Special Provisions & Customs Law			
5.1	Taxability of E-Commerce	<ul style="list-style-type: none"> Describe Taxability of E-Commerce 	K2
5.2	Anti-Profiteering	<ul style="list-style-type: none"> Discuss Anti-Profiteering 	K2
5.3	Avoidance of dual control	<ul style="list-style-type: none"> Explain the term Avoidance of dual control 	K2
5.4	E-way bills	<ul style="list-style-type: none"> Describe E-way bills 	K2
5.6	Zero-rated supply	<ul style="list-style-type: none"> Discuss the Zero-rated supply 	K2
5.7	Offences and Penalties	<ul style="list-style-type: none"> Describe offences and penalties in GST 	K2
5.8	Appeals	<ul style="list-style-type: none"> State about Appeals in GST 	K1
5.9	Basic Concepts	<ul style="list-style-type: none"> Describe Basic Concepts of Customs law 	K2
5.10	Territorial Waters & High Seas	<ul style="list-style-type: none"> Explain the customs law related to Territorial waters and High Seas 	K2
5.11	Types of Custom Duties	<ul style="list-style-type: none"> Discuss the types of Customs duties 	K2
5.12	Valuation	<ul style="list-style-type: none"> State about Valuation of Customs duties 	K2

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5.13	Baggage Rules	• Explain Baggage Rules	K2
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Green colour- New Course

Yellow Colour- Addition and Change.

Mapping Scheme for the POs, PSOs and COs

L-Low

M-Moderate

H- High

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

Course Assessment Methods

Direct

1. Internal Test-1
2. Internal Test-II
3. Seminar & Assignments
4. Attendance
5. End Semester exam

Indirect

1. Internship and Project work

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Yellow Colour- Addition and Change.