

# **B.Voc.**

## **ACCOUNTING & TAXATION DEGREE PROGRAMME**

# **Curriculum**

## **(2021-24)**



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

**YELLOW** – ADDITION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## SCHEME OF COURSE & SYLLABUS

### Programme :B.Voc (Accounting and Taxation) - (2021-24)

Semester	Part	Component	Course title	Course Code	Course	Total hours	Credits	Marks			
								CIA	ESE	Total	
<b>I</b>	Level4/Banking Correspondent Certificate	<b>I</b>	General	Language–I(Tamil/Hindi/French/Sanskrit)	U21TMA01	Tamil I	75	5	25	75	100
		<b>II</b>	General	English for Communication–I	U21EGA01	English I	75	5	25	75	100
			Skill	Financial Accounting -I	U21AT101	Core I	90	6	25	75	100
			Skill	Banking Theory, Law & Practice	U21AT1Y1	Allied I	90	6	25	75	100
			Skill	Mutual Fund Management	U21AT1Y2	Allied II	90	6	25	75	100
		<b>IV</b>	General	Value & Life Oriented Education(RI/MI)	U15VL1:1/ U15VL1:2	Val.Edu.	30	2	25	75	100
<b>II</b>	Level-5/Dealer-BFSI Diploma	<b>I</b>	General	Language–II(Tamil/Hindi/French/Sanskrit)	U21TMA02	Tamil II	75	5	25	75	100
		<b>II</b>	General	English for Communication – II	U21EGA02	English II	75	5	25	75	100
			Skill	Financial Accounting – II	U21AT202	Core II	90	6	25	75	100
			Skill	Banking Management	U21AT2Y3	Allied III	90	6	25	75	100
			Skill	Financial Markets	U21AT2Y4	Allied IV	90	6	25	75	100
		<b>IV</b>	General	Environmental Studies	U16EST21	Env.Stud	30	2	25	75	100
<b>III</b>	LEVEL 6		Skill	Financial Management	U21AT303	Core III	60	4	25	75	100
			Skill	Income Tax Law &Practice -I	U21AT304	Core IV	75	5	25	75	100
			Skill	Computerized Accounting -I	U21AT3P5	Core V	75	5	40	60	100
			Skill	Internship – I	U21AT3F1	Field Work	60	4	-	-	100
			General	Business Statistics	U21AT3Y5	Allied V	90	6	25	75	100
			General	Word Processing and Power Point Presentation	U21ATPS1	SBEC I	60	4	40	60	100
			General	Introduction to Income Tax	U21AT3E1	NMEC I	30	2	25	75	100
<b>IV</b>	LEVEL 6		Skill	Cost Accounting	U21AT406	Core VI	75	5	25	75	100
			Skill	Income Tax Law & Practice -II	U21AT407	Core VII	60	4	25	75	100
			Skill	Business Valuation & Analysis / Financial Reporting	U21AT4:1/ U21AT4:A	Elective I	75	5	25	75	100
			Skill	Internship – II	U21AT4F2	Field Work	60	4	-	-	100
			General	Company Law	U21AT4Y6	Allied VI	75	5	25	75	100
			General	Computerised Accounting - II	U21ATPS2	SBEC II	60	4	40	60	100
			General	Introduction to GST	U21AT4E2	NMECII	30	2	25	75	100
		<b>V</b>	General	NSS, NCC, Rotaract, Leo Club, etc...	U16ETA41	Extension Activities	-	1	-	-	-

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## SCHEME OF COURSE & SYLLABUS

Semester	Part	Component	Course title	Course Code		Total hours	Credits	Marks			
								CIA	ESE	Total	
V	LEVEL 7	III	Skill	Goods and Services Tax -I	U21AT5P8	Core VIII	75	5	40	60	100
			Skill	Corporate Accounting	U21AT509	Core IX	75	5	25	75	100
			Skill	Management Accounting /Business Law	U21AT5:2/ U21AT5:A	Elective II	60	4	25	75	100
			Skill	Internship III	U21AT5F3	Field Work	60	4	-	-	100
			General	International Trade Finance	U21AT510	Core X	90	6	25	75	100
			General	Soft Skills	U21AT511	Core XI	30	2	25	75	100
			General	Spreadsheet	U21ATPS3	SBEC III	60	4	40	60	100
VI	LEVEL 7 /Credit B.Voc Degree	III	Skill	Goods and Services Tax -II	U21ATP12	Core XII	75	4	40	60	100
			Skill	Business Mathematics	U21AT613	Core XIII	75	6	25	75	100
			Skill	Internship – IV	U21AT6F4	Field Work	60	4	-	-	100
			Skill	Insurance Management	U21AT614	Core XIV	60	4	40	60	100
			General	International Financial Reporting Standards	U21AT615	Core XV	90	6	25	75	100
			General	Risk Management	U21AT616	Core XVI	75	5	25	75	100
			General	Gender Studies	U16GST61	Gen.Std	--	1	-	-	100
Total Credits							180				

Other Languages	Hindi	Sanskrit	French
Semester 1	U18HD1L1	U21SK1L1	U21FR1L1
Semester 2	U18HD2L2	U21SK2L2	U21FR2L2
General Course :19		Skill Course : 22	Total : 41
NMEC Courses	Introduction to Income Tax	Introduction to GST	
Course Code	U20AT3E1	U20AT4E2	

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

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## ARTICULATION MAPPING

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
U21AT101	M	H	H	H	M	H	M	M	-	H	H	L	M
U21AT1Y1	H	H	M	L	-	M	L	M	L	H	M	L	M
U21AT1Y2	H	H	M	H	M	H	L	M	-	H	M	M	H
U21AT202	M	H	H	M	-	M	-	-	-	M	H	-	M
U21AT2Y3	H	M	M	L	-	M	L	M	-	H	M	-	M
U21AT2Y4	H	M	M	L	-	H	-	-	-	H	M	-	H
U21AT303	H	H	M	M	M	H	M	M	-	H	M	M	H
U21AT304	H	H	H	H	-	H	M	M	-	H	H	-	H
U21AT3P5	M	H	H	H	M	H	M	M	L	H	H	H	H
U21AT3Y5	H	H	M	H	M	M	M	M	-	H	H	-	M
U21ATPS1	M	H	H	H	H	H	M	M	-	H	H	H	H
U20AT3E1	H	H	H	H	H	H	H	H	-	H	H	H	H
U21AT406	H	H	H	H	H	H	M	-	-	H	H	H	H
U21AT407	H	H	M	M	M	H	M	M	-	H	H	-	H
U21AT4:1	M	L	H	M	-	M	L	-	-	M	H	-	M
U21AT4Y6	H	M	H	M	-	H	L	M	-	H	H	-	H
U21ATPS2	H	H	H	H	-	H	-	M	-	H	H	-	H
U20AT4E2	H	M	H	M	-	H	M	M	-	H	H	-	H
U21AT508	H	H	H	M	-	H	H	H	-	H	H	-	H
U21AT509	H	H	H	M	M	H	M	L	-	H	H	-	H
U21AT5:2	H	H	M	M	-	H	M	M	-	H	H	-	H
U21AT5:A	H	M	M	L	-	H	-	-	-	H	M	-	H
U21AT510	H	M	M	L	-	M	L	-	-	H	M	-	M
U21AT511	H	M	M	M	M	H	H	M	-	H	M	M	H
U21ATPS3	M	H	H	H	H	H	M	H	-	H	H	H	H
U21ATP12	H	H	H	M	M	H	H	H	-	H	H	M	H
U21AT613	H	H	M	M	-	M	M	M	M	H	M	-	M
U21AT614	H	H	M	M	M	H	M	M	M	H	M	M	H
U21AT615	H	H	M	M	M	H	L	L	-	H	M	M	H
U21AT616	H	H	M	M	H	H	L	M	-	H	M	H	H

**YELLOW** – ADDICTION

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**BLUE** – INTERCHANGE

<b>SEMESTER I</b>	<b>SKILL:1/CORE:I - FINANCIAL</b>	<b>CODE: U21AT101</b>
<b>CREDITS: 6</b>	<b>ACCOUNTING – I</b>	<b>TOTAL HOURS/Week: 6</b>

## 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 for the single Entry system of Accounting	K6	V

### UNIT I INTRODUCTION TO ACCOUNTING

**19Hrs**

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

### UNIT II DEPRECIATION

**15Hrs**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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) 20Hrs**

- 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

**UNIT V SINGLE ENTRY SYSTEM 16 Hrs**

- YELLOW** – ADDICTION
- GREEN** – NEW COURSE
- BLUE** – INTERCHANGE

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

## UNIT VI TOPICS FOR SELF-STUDY

S.NO	TOPICS	WEB LINKS
1	Artificial Intelligence and Automation in Accounting	<a href="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.">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.</a>
2	Cloud Accounting	<a href="https://content.hubdoc.com/hubdoc-blog/cloud-accounting-faqs">https://content.hubdoc.com/hubdoc-blog/cloud-accounting-faqs</a>
3	Blockchain	<a href="https://www.icaew.com/technical/technology/blockchain/blockchain-articles/blockchain-and-the-accounting-perspective">https://www.icaew.com/technical/technology/blockchain/blockchain-articles/blockchain-and-the-accounting-perspective</a>
4	App Integration in Accounting	<a href="https://www.onsightapp.com/blog/benefits-integrating-accounting-system-sales-app">https://www.onsightapp.com/blog/benefits-integrating-accounting-system-sales-app</a>

## TEXT BOOK

1. Financial Accounting: Concepts and Applications (Text and Assignments) B.Com (Hons.), J.R.Monga & Raj Bahadur, Scholar Tech Press, 2018

## REFERENCE

1. Financial Accounting-T.S. Reddy &A.Murthy - Margham Publications, 1<sup>st</sup> January, 2012
- 2.Principles and Practice of Accountancy, R.L.Gupta&V.K.Gupta, Sultan & Sons, New Delhi, 1<sup>st</sup> January, 2019.
3. Financial Accounting, S.N.Maheshwari, Suneel. K.Maheshwari and Sharad K Maheshwari ,Vikas Publishing House, 1<sup>st</sup> January, 2018.

## WEB REFERENCE

1. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT –I INTRODUCTION TO ACCOUNTING</b>			
1.1	Accounting concepts	<ul style="list-style-type: none"> <li>Explain the meaning and Concepts of accounting</li> </ul>	K2
1.2	Journal entries	<ul style="list-style-type: none"> <li>Recall the procedures to journalize the transactions.</li> </ul>	K1
1.3	Ledger	<ul style="list-style-type: none"> <li>Apply the knowledge in creating Ledger Accounts</li> </ul>	K3
1.4	Trial balance	<ul style="list-style-type: none"> <li>Summarize the errors both affecting and not affecting the Trial balance.</li> <li>Discuss the purposes of Trial balance</li> <li>construct the Trial Balance</li> </ul>	K3
1.5	Preparation of Final Accounts	<ul style="list-style-type: none"> <li>Prepare Manufacturing Account</li> <li>Prepare Trading Account</li> <li>Prepare Profit and Loss account</li> <li>Prepare the Balance Sheet</li> </ul>	K3
<b>UNIT II DEPRECIATION</b>			
2.1	Meaning and concepts of Depreciation	<ul style="list-style-type: none"> <li>Define the term depreciation</li> </ul>	K2
2.2	Causes of depreciation	<ul style="list-style-type: none"> <li>List out the various causes of depreciation.</li> </ul>	K2
2.3	Factors affecting	<ul style="list-style-type: none"> <li>Identify the various factors</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



	amount of depreciation	affecting the amount of depreciation	
2.4	Methods of recording depreciation	<ul style="list-style-type: none"> <li>Classify the methods of recording depreciation</li> </ul>	K2
2.5	Methods of providing depreciation	<ul style="list-style-type: none"> <li>Prepare Depreciation account</li> </ul>	K3
<b>UNIT III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS</b>			
3.1	Receipts and payments account	<ul style="list-style-type: none"> <li>Discuss the need for receipts and payment account</li> </ul>	K4
3.2	Income and expenditure account	<ul style="list-style-type: none"> <li>Describe the purpose of income and expenditure account</li> </ul>	K4
3.3	Balance sheet of Non-Profit organization	<ul style="list-style-type: none"> <li>Prepare balance sheet using the given information</li> </ul>	K3
3.4	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> <li>Calculate the opening and closing balance from income and expenditure account and receipts and payments</li> </ul>	K4
3.5	Preparation of Receipts, and Payments account and Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> <li>Apply the procedures in preparation receipt and payment account and income and expenditure account</li> </ul>	K3
<b>UNIT IV BILL OF EXCHANGE (EXCLUDING ACCOMMODATION OF BILLS)</b>			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> <li>Explain the concepts of Bill of Exchange</li> <li>Discuss the methods of handling of Bill of Exchange</li> </ul>	K2
4.2	Recording transactions	<ul style="list-style-type: none"> <li>Record the transactions of bill</li> </ul>	

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	in the books of different parties	in the books of different parties	K1
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> <li>• Explain the situations for preparation of Bank Reconciliation Statement</li> <li>• Preparation of Bank Reconciliation Statement</li> </ul>	K4 K6
<b>UNIT V SINGLE ENTRY SYSTEM</b>			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> <li>• Differentiate single entry system with double entry system</li> </ul>	K4
5.2	Ascertainment of Profit	<ul style="list-style-type: none"> <li>• Calculate profit using single entry system</li> </ul>	K4
5.3	Methods of preparation	Compute profit/ loss under Statement of affairs method and Conversion method	K4

### MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<b>1. Internal Test-1</b> <b>2. Internal Test-II</b> <b>3. Seminar &amp; Assignments</b> <b>4. Attendance</b> <b>5. End Semester exam</b>
<b>Indirect</b>
<b>1. Internship and Project work</b>

**Course Coordinator : Prof. P. Senthilkumar**

<b>SEMESTER I</b>	<b>SKILL:2/ALLIED: I -</b>	<b>CODE: U21AT1Y1</b>
<b>CREDITS: 6</b>	<b>BANKING THEORY, LAW AND PRACTICE</b>	<b>TOTAL HOURS/Week: 6</b>

## COURSE OUTCOMES

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

<b>S.NO</b>	<b>COURE OUTCOMES</b>	<b>LEVEL</b>	<b>UNIT</b>
1	Discuss the evolution of Indian Modern Banking System	K2	I

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2	Describe the relationship between a Banker and a Customer	K2	II
3	Analyse the types of Negotiable instruments and the process of endorsing an instrument	K4	III
4	Examine the functions of Bill of exchange	K4	III
5	Utilise the Digital Banking Services	K3	VI
6	Explore the Bank Loans facilities for their financial needs.	K5	V

### UNIT I INTRODUCTION TO BANKING

20 Hrs

- 1.1 Introduction to banking:
- 1.2 Definition of Banking
- 1.3 Services offered by Banks
- 1.4 Indian banking system
- 1.5 Classification of Banks
- 1.6 Public Sector Banks
- 1.7 Private Sector Banks
- 1.8 Foreign Banks
- 1.9 Small Finance Banks
- 1.10 Payment Banks
- 1.11 Regional Rural Banks
- 1.12 NBFCs

### UNIT II BANKER AND CUSTOMER RELATIONSHIP

15 Hrs

- 2.1 Definition of banker and customer
- 2.2 Relationship between Banker and customer
- 2.3 Legal frame work -termination of relationship – Garnishee Order
- 2.4 Bankers Right of Lien
- 2.5 General procedure for opening a savings, current and fixed deposit Account
- 2.6 Various forms used in Banks
- 2.7 Special types of customers.

### UNIT III NEGOTIABLE INSTRUMENTS

20 Hrs

- 3.1 Negotiable Instruments: Meaning & Definition
- 3.2 Characteristics & Kinds
- 3.3 Cheque and its kinds
- 3.4 Crossing, its Types, Endorsement, its kinds, Material Alteration
- 3.5 Collection and payment of Cheque
- 3.6 Refusal or bouncing of cheque.
- 3.7 **Bills of Exchange**: Definition
- 3.8 characteristics and Parties involved
- 3.9 Difference between Bill and Cheque.

### UNIT IV DIGITAL BANKING

20 Hrs

- 4.1. Digital Banking
- 4.1.1 Home Banking
- 4.1.2 Net Banking

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

**UNIT V BANK LOANS** **15 Hrs**

- 5.1 Types of Bank Loans
- 5.2 Secured and Unsecured Loans
- 5.3 Types of Consumer Loans,
- 5.4 Types of Business Loans
- 5.5 Awareness to Govt.Schemes for Loan,
- 5.6 CIBIL score. Assessing CIBIL score from website “myscore.cibil.com”.

**UNIT VI TOPICS FOR SELF-STUDY**

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

**Text Book**

- YELLOW** – ADDICTION
- GREEN** – NEW COURSE
- BLUE** – INTERCHANGE

1. Gordon & Natarajan: Banking Theory Law and Practice, , Himalya Publishing House, 27<sup>th</sup> Edition

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

#### REFERENCE

1. Bankers' Handbook on Credit Management, Indian Institute of Banking & Finance, Taxman Publisher, 1<sup>st</sup> January, 2018.

2. Inclusive Banking Throu' Business Correspondents (Payment Banks), Indian Institute of Banking & Finance, Taxmann, 1<sup>st</sup> January, 2019.

#### WEB REFERENCE

1. <https://old.amu.ac.in/emp/studym/99999585.pdf>

2. [https://www.ripublication.com/ijbamspl17/ijbamv7n1spl\\_10.pdf](https://www.ripublication.com/ijbamspl17/ijbamv7n1spl_10.pdf)

3. [www.rbi.org.in](http://www.rbi.org.in)

100% THEORY

#### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO BANKING</b>			
1.1	Definition of Banking	<ul style="list-style-type: none"> <li>Define Banking</li> </ul>	K2
1.2	Services offered by Banks	<ul style="list-style-type: none"> <li>Discuss various services offered by Banks</li> </ul>	K2
1.3	Indian Banking System	<ul style="list-style-type: none"> <li>Evaluate the Indian Banking System</li> </ul>	K5
1.4	Classification of Banks	<ul style="list-style-type: none"> <li>Discuss the classification of</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		banks	
1.5	Public Sector Banks Private Sector Banks Foreign banks	<ul style="list-style-type: none"> <li>• Explain the objectives of Public Sector banks.</li> <li>• Explain the objectives of Private Sector banks and Foreign Banks</li> <li>• Summarize the functions of Various Banks</li> </ul>	K2
1.6	Small Finance banks Payment Banks Regional Rural Banks	<ul style="list-style-type: none"> <li>• Explain the role of Small Finance banks.</li> <li>• Describe the role of Payment Banks</li> <li>• Summarize the functions of Regional Rural Banks</li> </ul>	K4
1.7	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"> <li>• Explain the role of Non-banking Financial Companies</li> </ul>	K2
<b>UNIT II - BANKER AND CUSTOMER RELATIONSHIP</b>			
	Definition of banker Definition of Bank Customer	<ul style="list-style-type: none"> <li>• Define the term "Banker"</li> <li>• Define the term "Bank Customer"</li> </ul>	
2.1	Relationship between banker and customer	<ul style="list-style-type: none"> <li>• Discuss the relationship between banker and customer</li> </ul>	K2 K1
2.2	Legal frame work	<ul style="list-style-type: none"> <li>• Explain the methods of termination of relationship between Banker and Customer</li> <li>• Discuss the Garnishee Order</li> </ul>	K2
2.3	Bankers' right of Lien	<ul style="list-style-type: none"> <li>• Analyse the Bankers right of lien.</li> </ul>	K4
2.4	Procedures for Opening of Saving, Current and Fixed Deposits Account	<ul style="list-style-type: none"> <li>• Discuss the procedures for opening of Saving, Current and Fixed Deposits Accounts</li> </ul>	K2
2.5	Various forms used in Banks	<ul style="list-style-type: none"> <li>• List out the various forms used in banking operations</li> </ul>	K2

**YELLOW** – ADDICTION  
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2.6	Special Type of Customers	<ul style="list-style-type: none"> <li>Describe the features of special type of Customers.</li> </ul>	K2
<b>UNIT –III NEGOTIABLE INSTRUMENTS</b>			
2.3	Negotiable instruments- Definition Features Kinds of Negotiable Instruments Cheque and its kinds Crossing of cheque Types of crossing Dishonour of Cheque Endorsement of Cheque Types of Endorsements Material Alteration	<ul style="list-style-type: none"> <li>Define the negotiable instruments</li> <li>Explain the Characteristics of Negotiable Instruments</li> <li>Analyse the kinds of Negotiable Instruments</li> <li>Define Cheque</li> <li>Summarize the kinds of Cheque</li> <li>Discuss on Crossing of Cheque</li> <li>Explain the Types of Crossing of Cheque</li> <li>Describe the consequences of dishonor of cheque</li> <li>Discuss on Endorsement of Cheque</li> <li>Discuss the types of endorsements</li> <li>Interpret the impact of Material alteration</li> </ul>	K2 K2 K4 K2 K3 K2 K2 K2 K2 K3
2.4	Collection banker and paying banker Payment in due course- paying banker	<ul style="list-style-type: none"> <li>Explain the meaning of Collection banker and paying banker and Payment in due course.</li> <li>Discuss the Duties and Responsibilities of paying banker in honoring Cheque.</li> <li>Describe the Statutory protection to paying banker</li> </ul>	K2 K5

**YELLOW** – ADDICTION

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		<ul style="list-style-type: none"> <li>• Examine the Duties and consequences of wrongful dishonor by paying banker</li> <li>• Discuss the statutory protection to Paying Banker</li> </ul>	
2.5	<b>Bills of Exchange:</b> Definition	<ul style="list-style-type: none"> <li>• Define Bills of Exchange</li> </ul>	K2
2.6	Characteristics of Bills of Exchange Parties involved in Bills of Exchange	<ul style="list-style-type: none"> <li>• Discuss the Characteristics of Bills of Exchange</li> <li>• List out the parties involved in Bills of Exchange</li> </ul>	K2
2.7	Difference between Bill and Cheque.	<ul style="list-style-type: none"> <li>• Differentiate Bills of Exchange with Cheque</li> </ul>	K4
<b>UNIT IV DIGITAL BANKING</b>			
4.1	Digital Banking – Meaning Home Banking Net Banking Mobile Banking Virtual Banking ATM Biometric Cards Credit and Debit Cards Smart Card	<ul style="list-style-type: none"> <li>• Define the Digital Banking</li> <li>• Identify the benefits of Digital – banking.</li> <li>• Apply the concepts of mobile Banking, Virtual Banking, ATM, Biometric Cards, Credits and Debit Cards and Smart card</li> </ul>	K3
4.2	Prepaid Instruments NEFT RTGS NACH(ECS) SWIFT UPI	<ul style="list-style-type: none"> <li>• Describe the features of various prepaid Instruments.</li> </ul>	K2
4.3	Bills Payments E-Money	<ul style="list-style-type: none"> <li>• Discuss the features and drawbacks of new Bills</li> </ul>	K2

**YELLOW** – ADDICTION

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	Electronic Purse Digital Cash-Wallets	payments –E-money, Electronic Purse, Digital Cash –wallets.	
4.4	Risk in Online Banking	<ul style="list-style-type: none"> <li>Discuss the risk in Online Banking</li> </ul>	K2
<b>UNIT V BANK LOANS</b>			
5.1	Types of Bank Loans	<ul style="list-style-type: none"> <li>Categorize the types of Bank loans</li> </ul>	K3
5.2	Secured and Unsecured Loans	<ul style="list-style-type: none"> <li>Compare Secured Loans with Unsecured Loans</li> </ul>	K5
5.3	Types of Consumer Loans	<ul style="list-style-type: none"> <li>Discuss the types of Consumer Loans</li> </ul>	K2
5.4	Types of Business Loans	<ul style="list-style-type: none"> <li>Describe the types of Business Loans</li> </ul>	K2
5.5	Awareness to Govt.Schemes for Loan,	<ul style="list-style-type: none"> <li>Examine various Govt.Schemes for Loan</li> </ul>	K5
5.6	CIBIL score	<ul style="list-style-type: none"> <li>Measure the CIBIL score</li> <li>State the importance in getting loans</li> </ul>	K5

### MAPPING SCHEME FOR THE PO, PSOS AND COS

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

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

## COURSE ASSESSMENT METHODS

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

SEMESTER I	SKILL:3/ALLIED:II –	CODE: U21AT1Y2
CREDITS: 6	MUTUAL FUND MANAGEMENT	TOTAL HOURS/Week: 6

**Course Coordinator : Dr.S.Manikandan**

## COURSE OUTCOMES

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

S.NO	COURE OUTCOMES	LEVEL	UNIT
1	Discuss the Functions of Mutual funds	K2	I
2	Analyse the different types of MF schemes	K4	I
3	Analyze the rights and duties of investors	K4	II
4	Calculate the valuation of mutual fund products	K4	III

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

5	Evaluate the risk and returns of mutual fund	K6	IV
6	Summarize the SEBI Guidelines regarding Mutual Fund	K3	V

## **UNIT – I MUTUAL FUND, TYPES AND ITS STRUCTURE 20HRS**

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

## **UNIT – II: INVESTMENT IN MUTUAL FUNDS 15HRS**

- 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 15HRS**

- 3.1 NAV Concepts
- 3.2 Accounting
- 3.3 Taxation
- 3.4 VALUATION NORMS

## **UNIT–IV: MEASURING & EVALUATING MUTUAL FUND PERFORMANCE 20HRS**

- 4.1 Risk & Performance Evaluation
- 4.2 Measuring Returns
- 4.3 Tracking Mutual Fund Performance
- 4.4 Role of SEBI & AMFI

## **UNIT – V: SEBI GUIDELINES 20HRS**

- 5.1 Guidelines
- 5.2 performances of listed schemes
- 5.3 Performance of open – ended schemes
- 5.4 Performance of Closed – ended schemes

## **UNIT VI TOPICS FOR SELF-STUDY**

<b>S.NO</b>	<b>TOPICS</b>	<b>WEBLINKS</b>
1	Regulation of NRI Investments in mutual Fund	<a href="https://wealthbucket.in/investment/nri-investment/#:~:text=Rules%20for%20NRI%20investment%20in,direct%20to%20terms%20or%20conditions.">https://wealthbucket.in/investment/nri-investment/#:~:text=Rules%20for%20NRI%20investment%20in,direct%20to%20terms%20or%20conditions.</a>
2	Digital payment in Mutual Fund Investment	<a href="https://cafemutual.com/news/industry/14115-digital-payments-the-next-game-changer-in-">https://cafemutual.com/news/industry/14115-digital-payments-the-next-game-changer-in-</a>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<a href="#"><u>mutual-fund-industry</u></a>
3	SIP in Mutual Fund	<a href="https://www.moneycontrol.com/news/business/mutual-funds/-1391247.html"><u>https://www.moneycontrol.com/news/business/mutual-funds/-1391247.html</u></a>
4	Recent Guidelines for mutual fund by SEBI	<a href="https://www.livemint.com/mutual-fund/mf-news/recent-new-mutual-fund-rules-announced-by-sebi-11604806894532.html"><u>https://www.livemint.com/mutual-fund/mf-news/recent-new-mutual-fund-rules-announced-by-sebi-11604806894532.html</u></a>

## TEXT BOOK

1. Indian Financial System: Financial Markets, Institutions and Services, Siddhartha Sankar saha, Mc Graw Hill 2020.

## REFERENCE BOOK

1. Indian Financial System, Padak Bharti, Pearson, 2018.
2. Performance Appraisal in Mutual Fund Companies, M. S. Turan, B. S. Bodlay, LAP Lambert Academic Publishing, 1<sup>st</sup> January, 2017
3. Indian Financial System, M Y Khan, McGraw Hills, 15<sup>th</sup> July, 2019

## WEB REFERENCE

- 1 [http://www.aurobindo.du.ac.in/uploads/pdf/1585999470\\_Mutual\\_funds\\_.pdf](http://www.aurobindo.du.ac.in/uploads/pdf/1585999470_Mutual_funds_.pdf)

## 100% THEORY

### SPECIFIC LEARNING OUTCOMES ( SLO)

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT – I: MUTUAL FUND, TYPES AND ITS STRUCTURE</b>			
1.1	Origin & Growth of Mutual Funds in India, &	<ul style="list-style-type: none"> <li>• Describe the growth of mutual fund in India</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	its Importance	<ul style="list-style-type: none"> <li>Explain the importance of mutual funds in India</li> </ul>	
1.2	Functions of Mutual Funds	<ul style="list-style-type: none"> <li>Discuss the functions of Mutual Funds.</li> </ul>	K2
1.3	Types of Mutual Fund Products	<ul style="list-style-type: none"> <li>Classify types of mutual fund products</li> <li>Describe the mutual fund products</li> </ul>	K2 K2
1.4	Organizational Design	<ul style="list-style-type: none"> <li>Describe the Organizational Design</li> </ul>	K1
1.5	Sponsor, Trustee & AMC	<ul style="list-style-type: none"> <li>Define Sponsor</li> <li>Explain the term Trustee</li> <li>Discuss the AMC</li> </ul>	K1 K2 K2
<b>UNIT – II: INVESTMENT IN MUTUAL FUNDS</b>			
2.1	The Procedure & the Process	<ul style="list-style-type: none"> <li>Identify the procedure of mutual funds</li> <li>Explain the process of mutual fund</li> </ul>	K3 K2
2.2	Rights & Duties of Investors	<ul style="list-style-type: none"> <li>Explain the rights of investors</li> <li>Analyze the duties of investors</li> </ul>	K2 K4
2.3	Do's & Don'ts' of Mutual Funds Investment	<ul style="list-style-type: none"> <li>Identify Do's &amp; Don'ts' of Mutual Funds Investment</li> </ul>	K3
<b>UNIT – III: VALUATION OF MUTUAL FUND PRODUCTS</b>			
3.1	NAV Concepts	<ul style="list-style-type: none"> <li>Recognize the concepts of NAV</li> </ul>	K2
3.2	Accounting Aspects	<ul style="list-style-type: none"> <li>Explain the accounting concepts in mutual funds</li> </ul>	K2
3.3	Taxation Aspects	<ul style="list-style-type: none"> <li>Examine the taxation concepts</li> </ul>	K4

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.4	Valuation Norms	<ul style="list-style-type: none"> <li>Identify the valuation norms of mutual funds</li> </ul>	K1
<b>UNIT – IV : MEASURING &amp; EVALUATING MUTUAL FUND PERFORMANCE</b>			
4.1	Risk & Performance Evaluation	<ul style="list-style-type: none"> <li>Identify risk in Mutual Funds</li> <li>Evaluate the performance of mutual funds</li> </ul>	K1 K5
4.2	Measuring Returns	<ul style="list-style-type: none"> <li>Examine the measuring returns of mutual funds</li> </ul>	K4
4.3	Tracking Mutual Fund Performance	<ul style="list-style-type: none"> <li>Analyze tracking of mutual fund performance</li> </ul>	K4
4.4	Role of SEBI & AMFI	<ul style="list-style-type: none"> <li>Discuss the role of SEBI</li> <li>Explain the role of AMFI</li> </ul>	K2
<b>UNIT V SEBI GUIDELINES</b>			
5.1	Guidelines	<ul style="list-style-type: none"> <li>Explain the SEBI guidelines to regulate the Mutual Funds</li> </ul>	K2
5.2	Performances of listed schemes	<ul style="list-style-type: none"> <li>Discuss the performance of listed schemes</li> </ul>	K2
5.3	Performance of open – ended schemes	<ul style="list-style-type: none"> <li>Analyze the performance of open – ended schemes</li> </ul>	K4

### MAPPING SCHEME FOR THE PO, PSOS AND COS

**L-Low**

**M-Moderate**

**H- High**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

CO6	H	-	-	M	M	L	-	M	-	H	M	-	M
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## COURSE ASSESSMENT METHODS

SEMESTER II	SKILL:4/CORE:II –	CODE: U21AT202
CREDITS: 6	FINANCIAL ACCOUNTING II	HOURS/WEEK: 6
<b>Direct</b>		
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>		
<b>Indirect</b>		
<ol style="list-style-type: none"> <li>1. Internship and Project work</li> </ol>		

**Course Coordinator : Dr.K.P.Maheswari**

## COURSE OUTCOMES

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



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**

**20HRS**

- 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**

**15HRS**

- 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 When a separate set of Books is maintained
  - 2.3.2. When a separate set of books is not maintained-
    - 2.3.2a) when each co-venturer maintains a complete record of all the Joint Venture transactions (Complete Method),
    - 2.3.1b) when each co-venturer maintains record of his own transactions (partial method/Memorandum Joint Venture Method).

### **UNIT III BRANCH ACCOUNTS**

**20HRS**

- 3.1 Types of Branch Accounts
  - 3.1.1 Dependent branch

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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**

**20HRS**

- 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**

**15HRS**

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

**UNIT VI TOPICS FOR SELF-STUDY**

S. NO	Topics	Web links
1	Proactive Accounting	<a href="https://asistdl.onlinelibrary.wiley.com/doi/pdf/10.1002/bult.291">https://asistdl.onlinelibrary.wiley.com/doi/pdf/10.1002/bult.291</a>
2	Changes in Accounting Standards	<a href="https://www.fasb.org/jsp/FASB/Page/SectionPage&amp;cid=1218220137102#:~:text=Effective%20for%20fiscal%20years%20ending,basis%20to%20all%20periods%20presented.">https://www.fasb.org/jsp/FASB/Page/SectionPage&amp;cid=1218220137102#:~:text=Effective%20for%20fiscal%20years%20ending,basis%20to%20all%20periods%20presented.</a>
3	Autonomous Robots in Accounting	<a href="https://www.trintech.com/blog/2018/07/guest-post-continuous-accounting-its-time-to-start-talking-seriously-about-autonomous-accounting/">https://www.trintech.com/blog/2018/07/guest-post-continuous-accounting-its-time-to-start-talking-seriously-about-autonomous-accounting/</a>

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4	“Mobile” Accountants	<a href="https://www.acecloudhosting.com/blog/why-mobile-accounting-for-cpas/">https://www.acecloudhosting.com/blog/why-mobile-accounting-for-cpas/</a>
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### TEXT BOOK(S):

1. Financial Accounting: Concepts and Applications (Text and Assignments) B.Com (Hons.) J.R.Monga & Raj Bahadur, Scholar Tech Press, 2018

### REFERENCE

1. Financial Accounting-T.S. Reddy &A.Murthy - Margham Publications, 1<sup>st</sup> January, 2012
- 2.Principles and Practice of Accountancy, R.L.Gupta&V.K.Gupta, Sultan & Sons, New Delhi, 1<sup>st</sup> January, 2019.
3. Financial Accounting, S.N.Maheshwari, Suneel. K.Maheshwari and Sharad K Maheshwari ,Vikas Publishing House, 1<sup>st</sup> 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](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](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf)  
Theory 20% Problems 80%

### SPECIFIC LEARNING OUTCOMES( SLO )

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I CONSIGNMENT</b>			
1.1	Concept of Consignment	<ul style="list-style-type: none"> <li>• Differentiate Trading and Consignment</li> </ul>	K4
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none"> <li>• Calculate the amount of commissions</li> </ul>	K

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none"> <li>Analyze the various expenses</li> <li>Calculate the value of closing stock</li> </ul>	K4
1.4	Preparation of account sales	<ul style="list-style-type: none"> <li>Show the account for consignor</li> </ul>	K2
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"> <li>Calculate the amount of abnormal loss suffered</li> </ul>	K4
1.6	Treatment of normal loss	<ul style="list-style-type: none"> <li>Compute the amount of normal loss in Consignment</li> </ul>	K4
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"> <li>Record the consignment transactions in the books of consignor</li> <li>Calculate the amount of profit or loss earned through consignment</li> </ul>	K3 K4
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> <li>Record the consignment transactions in the books of consignee</li> <li>Calculate the amount of profit earned through consignment</li> </ul>	K3 K4
<b>UNIT II JOINT VENTURE</b>			
2.1	Concept of joint venture	<ul style="list-style-type: none"> <li>Develop the concept of joint venture</li> <li>List out the parties involved in joint venture</li> </ul>	K3 K2
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> <li>Identify the difference between Consignment and joint venture</li> </ul>	K3
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> <li>Discuss the various methods used to record the joint venture transactions</li> </ul>	K2

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> <li>Illustrate the amount of profit or loss earned, under separate set of books used.</li> </ul>	K2
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> <li>Illustrate the amount of profit or loss earned, when transactions are recorded by only one co-venturers.</li> </ul>	K2
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> <li>Infer the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers.</li> </ul>	K2
<b>UNIT III BRANCH ACCOUNTS</b>			
3.1	Types of Branch Accounts	<ul style="list-style-type: none"> <li>Categorize the various methods used in branch accounts</li> </ul>	K4
3.1.1	Dependent branch	<ul style="list-style-type: none"> <li>Clarify the conceptual frame work of dependent branch</li> </ul>	K4
3.1.1.1	Debtors Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned by branch under the 'Debtors method'.</li> </ul>	K4
3.1.1.2	Stock and Debtors Method	<ul style="list-style-type: none"> <li>Determine the amount of profit or loss by branch under Stock and Debtors method.</li> </ul>	K5
3.1.1.3	Final accounts Method	<ul style="list-style-type: none"> <li>Illustrate the amount of profit or loss under final accounts method.</li> </ul>	K2
3.1.1.4	Wholesale branch Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, under wholesale branch method.</li> </ul>	K4

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.1. 2	Independent branch.	<ul style="list-style-type: none"> <li>● Explain the conceptual frame work of independent branch</li> </ul>	K5
3.1. 2.1	Separate Final Accounts Methods	<ul style="list-style-type: none"> <li>● Determine the amount of profit or loss, under separate final accounts method.</li> </ul>	K5
<b>UNIT – IV HIRE PURCHASE</b>			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> <li>● Recognize the features of hire purchase system</li> <li>● Calculate the amount of interest under different methods</li> </ul>	K2  K4
4.2	Methods of Recording	<ul style="list-style-type: none"> <li>● Analyze the various methods followed in hire purchase system</li> </ul>	K4
4.2 .1	Full cash price Method	<ul style="list-style-type: none"> <li>● Solve the problems related to hire purchase transactions under full cash price method</li> </ul>	K3
4.2 .2	Actual price Method	<ul style="list-style-type: none"> <li>● Solve the problems related to hire purchase transactions under actual cash price method</li> </ul>	K3
4.2 .3	Interest suspense Method	<ul style="list-style-type: none"> <li>● Prepare the accounts under interest suspense method</li> </ul>	K3
4.2 .4	Debtors Method	<ul style="list-style-type: none"> <li>● Solve the problems related to hire purchase transactions under Debtors method</li> </ul>	K3
4.2 .5	Stock & Debtors Method	<ul style="list-style-type: none"> <li>● Prepare the accounts under Stock and Debtors method</li> </ul>	K3
<b>UNIT V DEPARTMENT ACCOUNTS</b>			
5.1	Treatment and Apportionment of Joint expenses	<ul style="list-style-type: none"> <li>● Distribute the amount of joint expenses to relevant</li> </ul>	K3

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		departments	
5.2	Treatment of Inter departmental transfers	<ul style="list-style-type: none"> <li>Determine the result of departments</li> </ul>	K5
5.3	Preparation of Departmental Trading and Profit and Loss Account	<ul style="list-style-type: none"> <li>Interpret the result under departmental trading and profit and loss account</li> </ul>	K5
5.4	General Profit and Loss Account	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss under general profit and loss account</li> </ul>	K4

### MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>Internal Test-1</li> <li>Internal Test-II</li> <li>Seminar &amp; Assignments</li> <li>Attendance</li> <li>End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Internship and Project work</li> </ol>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

**Course Coordinator: Dr.S.Manikandan**

<b>SEMESTER II</b>	<b>SKILL:5/ALLIED:III -</b>	<b>CODE: U21AT2Y3</b>
<b>CREDITS: 6</b>	<b>BANKING MANAGEMENT</b>	<b>HOURS/WEEK: 6</b>

## **COURSE OUTCOMES**

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

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Appraise the evolution of Reserve Bank Of India.	K5	I
2	Examine the credit control measures of RBI	K3	I

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



3	Analyse the functions of Commercial banks	K4	II
4	Describe the measures taken by Government of India to control NPA.	K2	III
5	Categorize Narasimham Committee recommendation	K3	IV
6	Discuss the rationale of Mergers in banking sector.	K6	V

### **UNIT – I RESERVE BANK AND BANKING REGULATIONS ACT 20Hrs**

- 1.1 Evolution of RBI
- 1.2 Banking Regulations Act, 1949
- 1.3 Organisational structure of RBI
- 1.4 Functions of RBI and Commercial Banks
- 1.5 Credit Creations of RBI
- 1.6 Credit Control Measures
- 1.7 Monetary Policy and its objectives
- 1.8 Relationship between RBI and Commercial Banks.

### **UNIT – II COMMERCIAL BANKS AND DEVELOPMENT BANKS 20Hrs**

- 2.1 Commercial Bank – meaning
- 2.2 Types of Commercial Banks
- 2.3 Functions
- 2.4 Investment policies of Commercial banks
- 2.5 Recent development in Commercial Banking
- 2.6 Development Banks – meaning & Objectives
- 2.7 Types of development Banks
- 2.8 Functions of Development banks
- 2.9 Operation and Promotional activities of Development Banks.

### **UNIT III NON-PERFORMING ASSETS 20 Hrs**

- 3.1 Non Performing Assets – meaning
- 3.2 Classifications of NPA
- 3.3 Reasons behind the rise of Non Performing Assets in India
- 3.4 Shri Y.H.Malegam Committee Recommendations
- 3.5 Measures to control Non-Performing Assets by Government of India and RBI
- 3.6 Insolvency and Bankruptcy Code 2016.

### **UNIT IV REFORMS IN INDIAN BANKING SECTOR 15 Hrs**

- 4.1 Reforms in the Indian Banking sector
- 4.2 Narasimham I and II Committee's Recommendations
- 4.3 Basel I, II and III Committee's Recommendations.
- 4.4 Banking Ombudsman

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

**UNIT V STRUCTURAL DEVELOPMENTS****15 Hrs**

- 5.1 Mergers and Acquisition in banks
- 5.2 Merger – Concept
- 5.3 Forms of Merger
- 5.4 Acquisition: concept and forms of Acquisition
- 5.5 Rationale of Mergers in banking sector
- 5.6 Recent bank mergers in India
- 5.7 Future Scenario.

**UNIT VI TOPICS FOR SELF STUDY :**

S. NO	Topics	Weblinks
1.	Banking on technology: 5 tech trends every bank should be prepared for in 2021	<a href="https://www.businessday.in/opinion/columns/story/five-technology-trends-to-shape-indian-banking-and-financial-services-in-2021-285594-2021-01-27">https://www.businessday.in/opinion/columns/story/five-technology-trends-to-shape-indian-banking-and-financial-services-in-2021-285594-2021-01-27</a>
2.	Banking Industry Trends To Watch Out For In 2021	<a href="https://wire19.com/banking-industry-trends-to-watch-out-for-in-2021/">https://wire19.com/banking-industry-trends-to-watch-out-for-in-2021/</a>
3.	Smart conversational banking	<a href="https://codete.com/blog/smart-conversational-banking-and-chatbots/">https://codete.com/blog/smart-conversational-banking-and-chatbots/</a>
4.	Metadata Use in the Commercial Banking Industry	<a href="https://asistdl.onlinelibrary.wiley.com/doi/pdf/10.1002/bult.291">https://asistdl.onlinelibrary.wiley.com/doi/pdf/10.1002/bult.291</a>

**Text Book**

1. Gordon & Natarajan: Banking Theory Law and Practice, , Himalya Publishing House, 27<sup>th</sup> Edition

**REFERENCE**

1. Banking Financial Management, Indian Institute of Banking & Finance, Macmillan Education India, 1<sup>st</sup> January, 2018.
- 2.. Bankers' Handbook on Credit Management, Indian Institute of Banking & Finance, Taxman Publisher, 1<sup>st</sup> January, 2018.
3. Inclusive Banking Throu' Business Correspondents (Payment Banks), Indian Institute of Banking & Finance, Taxmann, 1<sup>st</sup> January, 2019.

**WEB REFERENCE**

1. <https://old.amu.ac.in/emp/studym/99999585.pdf>
2. [https://www.ripublication.com/ijbamspl17/ijbamv7n1spl\\_10.pdf](https://www.ripublication.com/ijbamspl17/ijbamv7n1spl_10.pdf)

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Highest level of Transactions
<b>UNIT - I RESERVE BANK AND BANKING REGULATIONS ACT</b>			
1.1	Evolution of RBI	<ul style="list-style-type: none"> <li>● Explain the Evolution of RBI</li> </ul>	K2
1.2	Banking Regulations Act, 1949	<ul style="list-style-type: none"> <li>● Describe the Banking Regulation Act, 1949.</li> </ul>	K2
1.3	Organisational structure of RBI	<ul style="list-style-type: none"> <li>● Discuss the organisational structure of RBI.</li> </ul>	K2
1.4	Functions of RBI	<ul style="list-style-type: none"> <li>● Summarize the Functions of RBI</li> </ul>	K3
1.5	Credit Creations of RBI	<ul style="list-style-type: none"> <li>● Analyse the Credit Creations of RBI</li> </ul>	K4
1.6	Credit Control Measures	<ul style="list-style-type: none"> <li>● Appraise the Credit Control Measures</li> </ul>	K4
1.7	Monetary Policy and its objectives	<ul style="list-style-type: none"> <li>● Explain the Monetary Policy and its objectives</li> </ul>	K2
1.8	Relationship between RBI and Commercial Banks.	<ul style="list-style-type: none"> <li>● Differentiate the Relationship between RBI and Commercial Banks.</li> </ul>	K4
<b>UNIT – II COMMERCIAL BANKS AND DEVELOPMENT BANKS</b>			
2.1	Commercial Bank – meaning	<ul style="list-style-type: none"> <li>● State the meaning of Commercial Bank</li> </ul>	K1
2.2	Types of Commercial Banks	<ul style="list-style-type: none"> <li>● Explain Various types of Commercial Banks</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.3	Functions	<ul style="list-style-type: none"> <li>Describe the function of Commercial Bank.</li> </ul>	K2
2.4	Investment policies of Commercial banks	<ul style="list-style-type: none"> <li>Examine the Investment policies of Commercial Bank</li> </ul>	K4
2.5	Recent development in Commercial Banking	<ul style="list-style-type: none"> <li>Assess the Recent development in Commercial Banking</li> </ul>	K6
2.6	Development Banks – meaning & Objectives	<ul style="list-style-type: none"> <li>Define the meaning of Development Banks.</li> <li>List the Objectives of Development Banks.</li> </ul>	K3 K1
2.7	Types of development Banks	<ul style="list-style-type: none"> <li>Explain the types of development Banks</li> </ul>	K2
2.8	Functions of Development banks	<ul style="list-style-type: none"> <li>List the Functions of Development banks</li> </ul>	K1
2.9	Operation and Promotional activities of Development Banks.	<ul style="list-style-type: none"> <li>Identify the Operation and Promotional activities of Development Banks.</li> </ul>	K2
<b>UNIT - III NON PERFORMING ASSETS</b>			
3.1	Non Performing Assets – meaning	<ul style="list-style-type: none"> <li>Define the term Non Performing Assets.</li> </ul>	K3
3.2	Classifications of NPA	<ul style="list-style-type: none"> <li>Classify the different types of NPA</li> </ul>	K3
3.3	Reasons behind the rise of Non Performing Assets in India	<ul style="list-style-type: none"> <li>Discuss the Reasons behind the rise of Non Performing Assets in India</li> </ul>	K2
3.4	Shri Y.H.Malegam Committee Recommendations	<ul style="list-style-type: none"> <li>Explain the Shri Y.H.Malegam Committee Recommendations</li> </ul>	K2
3.5	Measures to control Non-Performing Assets by Government of India and RBI	<ul style="list-style-type: none"> <li>Evaluate the Measures to control Non-Performing Assets by Government of India and RBI</li> </ul>	K6
3.6	Insolvency and Bankruptcy	<ul style="list-style-type: none"> <li>Analyse the Insolvency and</li> </ul>	K4

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	Code 2016.	Bankruptcy Code 2016.	
<b>UNIT – IV REFORMS IN INDIAN BANKING SECTOR</b>			
4.1	Reforms in the Indian Banking sector	• Discuss the Reforms in the Indian Banking sector	K2
4.2	Narasimham I and II Committee's Recommendations	• Analyse Narasimham I and II Committee's Recommendations	K4
4.3	Basel I, II and III Committee's Recommendations.	• Summarize the Basel I, II and III Committee's Recommendations	K2
4.4	Banking Ombudsman	• Describe the role of Banking Ombudsman	K2
<b>UNIT – V STRUCTURAL DEVELOPMENTS</b>			
5.1	Mergers and Acquisition in banks	• Discuss the term Mergers and Acquisition in banks	K2
5.2	Merger – Concept	• State the concept of Merger	K1
5.3	Forms of Merger	• List the forms of Merger	K1
5.4	Acquisition: concept and forms of Acquisition	• Explain the concepts and forms of Acquisition	K2
5.5	Rationale of Mergers in banking sector	• Evaluate the Rationale of Mergers in banking sector	K6
5.6	Recent bank mergers in India	• Appraise the Recent bank mergers in India	K4
5.7	Future Scenario.	• Analyse the Future Scenario	K4

### MAPPING SCHEME FOR THE PO, PSOS AND COS

**L-Low**

**M-Moderate**

**H- High**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
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**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

## COURSE ASSESSMENT METHODS

<b>Direct</b>		<b>SKILL:6/ALLIED:IV –</b>		<b>CODE: U21AT2Y4</b>	
<b>SEMESTER II</b>	1. Internal Test-1	<b>FINANCIAL MARKETS</b>		<b>HOURS/Week: 6</b>	
<b>CREDITS: 6</b>	2. Internal Test-II				
3. Seminar & Assignments					
4. Attendance					
5. End Semester exam					
<b>Indirect</b>					
1. Internship and Project work					

Course Coordinator :Dr.K.P.Maheswari

## COURSE OUTCOMES

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

S.No	Course Outcomes	Level	Unit
1	Recognise the different types of financial markets.	K2	I
2	Construct the capital market instruments with its	K3	II

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	rating and grading agencies.		
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	Appraise the different money market instruments.	K5	V

## **UNIT I FINANCIAL SYSTEM 20HRS**

- 1.1 Financial system and Financial Markets.
- 1.2 Objectives of financial system
- 1.3 Components of Financial System
- 1.4 Regulation of Financial System
- 1.5 Problems and prospects of Indian Financial System.
- 1.6 Financial markets and its classification
  - 1.6 Capital Markets & its Functions
- 1.7 Difference between Secondary market and NIM
- 1.8 SEBI functions and workings.
- 1.9 Listing of securities.
- 1.10 Self regulations of the markets.

## **UNIT II CAPITAL MARKET INSTRUMENTS 20HRS**

- 2.1 Capital Market Instruments
  - 2.1.1 Shares
  - 2.1.2 Debentures
  - 2.1.3 Bonds
  - 2.1.4 Hybrid Securities
  - 2.1.5 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 15HRS**

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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 Venture Capitalists and their functions

## **UNIT IV STOCK EXCHANGES 15HRS**

- 4.1.1 Functions and Significance of Stock Exchanges
- 4.1.2 Stock Exchanges in India
- 4.1.3 Operations and Trading Mechanism of Stock Exchanges
- 4.1.4 Settlement of Securities
- 4.1.5 Stock Market Indices
- 4.1.6 Risk Management
- 4.1.7 Surveillance Mechanism at Stock Exchanges
- 4.1.8 Straight through Processing
- 4.1.9 Demutualization of Stock Exchanges
- 4.1.10 SME Exchange
- 4.2.1 Demat Account and Trading Account

## **UNIT V DEBT MARKET 20HRS**

- 5.1 Debt Market:
  - 5.1.1 Instruments
  - 5.1.2 Listing
  - 5.1.3 Primary and Secondary Segment
- 5.2 Money Market

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



- 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

## UNIT VI TOPICS FOR SELF STUDY:

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

## TEXT

1. M.Y Khan, Indian Financial System, Tata McGraw Hill, 11th Edition, 2019

## REFERENCES

1. Indian Financial System: Financial Markets, Institutions and Services, Siddhartha Sankar saha, Mc Graw Hill 2020.
2. Indian Financial System, Padak Bharti, Pearson, 2018.

## WEB REFERENCE

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

100 % - Theory

## SPECIFIC LEARNING OUTCOMES ( SLO )

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I FINANCIAL SYSTEM</b>			
1.1	Financial System.	<ul style="list-style-type: none"> <li>Explain the term the financial system.</li> </ul>	K2
1.2	Objectives of financial system	<ul style="list-style-type: none"> <li>Discuss the objectives of financial system.</li> </ul>	K2
1.3	Components of Financial System	<ul style="list-style-type: none"> <li>Classify the components of financial system</li> </ul>	K3
1.4	Regulation of financial system.	<ul style="list-style-type: none"> <li>Explain the Regulation of financial system</li> </ul>	K2
1.5	Problems and prospects of Indian financial system.	<ul style="list-style-type: none"> <li>Identify Problems and prospects of financial system</li> </ul>	K2
1.6	Financial Markets and its Classification	<ul style="list-style-type: none"> <li>Define Financial Markets</li> <li>Classify the kinds of Financial Markets</li> </ul>	K3
1.7	Capital Markets and Its Functions	<ul style="list-style-type: none"> <li>Describe capital markets</li> <li>Analyse the functions of capital markets</li> </ul>	K4
1.8	Difference between Secondary market and NIM	<ul style="list-style-type: none"> <li>Explain the difference between Secondary Market ad NIM</li> </ul>	K2
1.9	SEBI functions and workings.	<ul style="list-style-type: none"> <li>Explain the objectives ,Power and functions of SEBI</li> </ul>	K2
1.10	SEBI functions and workings.	<ul style="list-style-type: none"> <li>Identify SEBI functions and workings.</li> </ul>	K2
1.11	Listing of securities	<ul style="list-style-type: none"> <li>Describe the procedure for Listing of securities</li> </ul>	K2
1.12	Self-regulations of the	<ul style="list-style-type: none"> <li>Discuss about the Self-</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	markets.	regulations of the markets.	
<b>UNIT II CAPITAL MARKET INSTRUMENTS</b>			
2.1	Capital Market	<ul style="list-style-type: none"> <li>Identify capital market instruments.</li> </ul>	
2.1.1	Instruments Shares	<ul style="list-style-type: none"> <li>Explain the types of shares and features of shares</li> </ul>	K2
2.1.2	Debentures	<ul style="list-style-type: none"> <li>Describe the features of debentures</li> </ul>	K2
2.1.3	Bonds	<ul style="list-style-type: none"> <li>Discuss on Bonds</li> </ul>	K2
2.1.4	Hybrid Securities and Derivatives	<ul style="list-style-type: none"> <li>Explain the features of Hybrid Securities</li> <li>Discuss the concept of Derivatives</li> </ul>	K2
2.2	Rating and Grading of Instruments	<ul style="list-style-type: none"> <li>Explain the concept Credit of rating.</li> </ul>	K2
2.2.1			
2.2.2	Scope and Significance	<ul style="list-style-type: none"> <li>Explain the scope of credit rating.</li> </ul>	K2
2.2.3	Regulatory Framework	<ul style="list-style-type: none"> <li>Construct the Regulatory Framework of rating.</li> </ul>	K3
2.2.4	Rating Agencies in India	<ul style="list-style-type: none"> <li>Explain Rating Agencies in India.</li> </ul>	K2
2.2.5	Rating Methodologies.	<ul style="list-style-type: none"> <li>Prepare the different Rating Methodologies.</li> </ul>	K3
<b>UNIT III SECURITIES MARKET INTERMEDIARIES</b>			
3.1	Securities Market	<ul style="list-style-type: none"> <li>List out Primary and Secondary Market Intermediaries</li> </ul>	
3.1.1	Intermediaries		K4
3.1.2	Role and Functions	<ul style="list-style-type: none"> <li>Develop the functions of Securities Market Intermediaries</li> </ul>	K3
3.1.3	Merchant Bankers	<ul style="list-style-type: none"> <li>Define Merchant Bankers</li> </ul>	K1
3.1.4	Stock Brokers	<ul style="list-style-type: none"> <li>Execute the role of Stock</li> </ul>	K3

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		Brokers	
3.1.5	Syndicate Members	<ul style="list-style-type: none"> <li>Execute the role of Syndicate Members</li> </ul>	K3
3.1.6	Registrars	<ul style="list-style-type: none"> <li>Explain the role of Registrars</li> </ul>	K2
3.1.7	Underwriters	<ul style="list-style-type: none"> <li>Define Underwriters</li> </ul>	K1
3.1.8	Bankers to an Issue	<ul style="list-style-type: none"> <li>Analyze the responsibilities of Bankers to an Issue</li> </ul>	K4
3.1.9	Portfolio Managers	<ul style="list-style-type: none"> <li>Define Portfolio Managers</li> </ul>	K1
3.1.10	Debenture Trustees	<ul style="list-style-type: none"> <li>List out the role of Debenture Trustees</li> </ul>	K4
3.1.11	Foreign Institutional Investors	<ul style="list-style-type: none"> <li>Identify the importance of Foreign Institutional Investors</li> </ul>	K3
3.1.12	Depositories, Depositories Participants	<ul style="list-style-type: none"> <li>Analyse the role of Depositories and Depositories Participants</li> </ul>	K4
3.1.13	Custodians	<ul style="list-style-type: none"> <li>State the meaning of Custodians.</li> </ul>	K1
3.1.14	Venture Capitalists	<ul style="list-style-type: none"> <li>Describe the functions of Venture Capitalists</li> </ul>	K2
<b>UNIT IV STOCK EXCHANGES</b>			
4.1	Functions and Significance of Stock Exchanges	<ul style="list-style-type: none"> <li>Explain Functions and Significance of Stock Exchanges</li> </ul>	K2
4.1.1	Stock Exchanges in India	<ul style="list-style-type: none"> <li>List out the Stock exchanges in India</li> </ul>	K2
4.1.2	Trading Mechanism of Stock Exchanges	<ul style="list-style-type: none"> <li>Describe the trading mechanism of Stock Exchanges</li> </ul>	K2
4.1.3	Stock Market Indices	<ul style="list-style-type: none"> <li>Organize the Stock Market</li> </ul>	K3

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		Indices	
4.1.4	Settlement of Securities	<ul style="list-style-type: none"> <li>Explain the concept of Settlement of Securities</li> </ul>	K2
4.1.5	Risk Management	<ul style="list-style-type: none"> <li>Analyse the Risk management techniques in stock markets</li> </ul>	K4
4.1.6	Surveillance Mechanism at Stock Exchanges	<ul style="list-style-type: none"> <li>Enumerate the Surveillance Mechanism at Stock Exchanges</li> </ul>	K2
4.1.7	Straight through Processing	<ul style="list-style-type: none"> <li>Explain Straight through Processing</li> </ul>	K2
4.1.8	Demutualization of Stock Exchanges	<ul style="list-style-type: none"> <li>State about Demutualization of Stock Exchanges</li> </ul>	K1
4.1.9	SME Exchange	<ul style="list-style-type: none"> <li>Discuss about SME Stock Exchanges</li> </ul>	K2
4.1.10	Demat Account and Trading Account	<ul style="list-style-type: none"> <li>State the importance of Demat Account and Trading Account</li> </ul>	K2
<b>UNIT V DEBT MARKET</b>			
5.1.1	Instruments in Debt Market	<ul style="list-style-type: none"> <li>List out the features of Instruments in the Debt Market</li> </ul>	K4
5.1.2	Listing	<ul style="list-style-type: none"> <li>Define listing.</li> </ul>	K1
5.1.3	Primary and Secondary Segment	<ul style="list-style-type: none"> <li>Differentiate Primary and Secondary Segment</li> </ul>	K4
5.2	Money Market	<ul style="list-style-type: none"> <li>Explain the features of Money Market</li> </ul>	K5
5.2.1	Growth of Money Market in India	<ul style="list-style-type: none"> <li>Analyze the Growth of Money Market in India</li> </ul>	K4
5.2.2	Structure and Institutional Mechanism	<ul style="list-style-type: none"> <li>Assess the Structure and Institutional Mechanism of</li> </ul>	K6

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		Money Market	
5.3	Money Market	<ul style="list-style-type: none"> <li>List out the money market instruments</li> </ul>	K4
5.3.1	Instruments Treasury Bills	<ul style="list-style-type: none"> <li>Discuss the features of Treasury Bills</li> </ul>	K2
5.3.2	Commercial Bills	<ul style="list-style-type: none"> <li>Describe the characteristics of Commercial Bills</li> </ul>	K2
5.3.3	Commercial Paper	<ul style="list-style-type: none"> <li>Explain the features of Commercial Paper</li> </ul>	K2
5.3.4	Factoring Agreements	<ul style="list-style-type: none"> <li>Define Factoring and factoring Agreements</li> </ul>	K1
5.3.5	Discounting of Bill	<ul style="list-style-type: none"> <li>Explain the concept of Discounting of Bill</li> </ul>	K5

**Theory-100%**

### **MAPPING SCHEME FOR THE PO, PSOS AND COS**

**L-Low**

**M-Moderate**

**H- High**

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

### **COURSE ASSESSMENT METHODS**

#### **Direct**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>Indirect</b>		
<b>SEMESTER III</b>	<b>SKILL:7/CORE: III -</b>	<b>CODE: U21AT303</b>
<b>CREDITS: 4</b>	<b>FINANCIAL MANAGEMENT</b>	<b>HOURS/Week: 4</b>

**Course Coordinator : Prof.P.Senthilkumar**

### **COURSE OUTCOMES:**

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

<b>S.NO</b>	<b>Course outcome</b>	<b>Level</b>	<b>Unit</b>
1	Appraise the difference between Profitability and Wealth Maximisation concept	K5	I
2	Demonstrate the knowledge of Time Value of Money 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	Apply the concepts of Leverage	K6	V

### **UNIT I**

#### **1.1 FINANCIAL MANAGEMENT:**

**10HRS**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 1.1.1 Meaning
- 1.1.2 Scope of Financial Management
- 1.1.3 Environment of Finance
- 1.2 Objectives of Financial Management
- 1.3 **Functions of Financial management**
- 1.4 **Profitability Vs Wealth maximisation**
- 1.5 The time value of Money
- 1.6 Risk and Return
- 1.7 Valuation of Securities.

## **UNIT II**

### **2.1 WORKING CAPITAL MANAGEMENT: 12HRS**

- 2.1.1 Types of Working Capital
- 2.1.2 Factors determining Working Capital
- 2.1.3 Working capital policy
- 2.1.2 Cash management
- 2.1.3 Credit management
- 2.1.4 Inventory management.

## **UNIT III**

### **3.1 COST OF CAPITAL 14HRS**

- 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 14HRS**

- 4.1.1 Planning the capital structure
- 4.1.2 **Determinants of Capital Structure**
- 4.1.3 **Theories of Capital Structure**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



4.2.1 Dividend policy

4.2.2 Factors affecting the Dividend Policies

4.2.3 Types of Dividend Policies

4.2.4 Forms of Dividend Policies

4.2.5 Long term financing

4.2.6 Sources of long term finance

4.2.7 Raising of long term finance

## UNIT V

### 5.1 LEVERAGE

10HRS

5.1.1 Operating Leverage

5.1.2 Financial Leverage

5.1.3 Composite Leverage

## UNIT VI TOPICS FOR SELF LEARNING

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

## TEXT

1. Fundamental of Financial Management, Prasanna Chandra, McGraw Hill, 2020

## REFERENCE

1. Fundamentals of Financial Management, I.M.Pandey, Vikas Publishing House, 1<sup>st</sup> January, 2020

2. Basic Financial Management, Dr.R.P.Rustagi, Sultan Chand and Sons, 1<sup>st</sup> January, 2017

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## WEB REFERENCE

1.[http://vcmdrp.tums.ac.ir/files/financial/istgahe\\_mali/moton\\_english/financial\\_management%5Bwww.accfile.com%5D.pdf](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	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1	Financial management– Meaning	<ul style="list-style-type: none"> <li>State the meaning of financial management</li> </ul>	K1
1.2	Scope	<ul style="list-style-type: none"> <li>Explain the scope of financial management</li> </ul>	K2
1.3	Financial Environment	<ul style="list-style-type: none"> <li>Describe the components of Financial Environment</li> </ul>	K2
1.4	Time value of Money –Concept	<ul style="list-style-type: none"> <li>Explain the various techniques of time value of money</li> </ul>	K2
1.4.1	Present Value Techniques	<ul style="list-style-type: none"> <li>Compare the present value techniques with future value techniques.</li> <li>Solve the problem of Present Value Techniques</li> </ul>	K4 K5
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> <li>Explain the meaning of future value</li> <li>Solve the problem of future value techniques</li> </ul>	K2 K5
1.5	Risk and Return – Concept	<ul style="list-style-type: none"> <li>Explain the concept of risk and return</li> </ul>	K2
1.5.1	Portfolio risk	<ul style="list-style-type: none"> <li>Define portfolio risk</li> </ul>	K1
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> <li>Summarize the assumption of CAPM</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> <li>List out the types securities</li> <li>Explain the method of Valuation of securities</li> </ul>	K1 K2
1.6.1	Valuation of Equity Shares	<ul style="list-style-type: none"> <li>Explain the concept and valuation of equity shares</li> </ul>	K2
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> <li>Explain the concept and valuation of preference shares</li> </ul>	K5
1.6.3	Value of Debentures	<ul style="list-style-type: none"> <li>Explain the concept and valuation of debentures</li> </ul>	K2
<b>UNIT II WORKING CAPITAL MANAGEMENT</b>			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> <li>Explain the meaning of working capital management.</li> </ul>	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> <li>Construct the statement of working capital requirement</li> </ul>	K3
2.2	Cash management– Concept	<ul style="list-style-type: none"> <li>Explain the concept cash management</li> </ul>	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> <li>Prepare the concept of cash cycle</li> </ul>	K3
2.2.2	Cash budget	<ul style="list-style-type: none"> <li>Discuss the concept of cash budget</li> </ul>	K2
2.3	Credit management– Concept	<ul style="list-style-type: none"> <li>Practice the concept of credit management</li> </ul>	K3
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> <li>Explain the concept of debtors turnover ratio</li> <li>Illustrate the problem in debtors turnover ratio</li> </ul>	K2 K3
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> <li>Explain the concept of credit turnover ratio</li> <li>Illustrate the problem in credit turnover ratio</li> </ul>	K2 K3

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.3.3	Credit standards	<ul style="list-style-type: none"> <li>Describe the concept credit standards</li> </ul>	K2
2.3.4	Credit policy	<ul style="list-style-type: none"> <li>List out elements of credit policy</li> </ul>	K1
<b>UNIT III COST OF CAPITAL</b>			
3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> <li>Analyze the concept of cost of capital</li> </ul>	K4
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> <li>List the various ways to measure the cost of equity shares</li> <li>Explain the concept of cost of equity Shares</li> </ul>	K1  K2
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> <li>Use the concept of cost of preference shares</li> </ul>	K3
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> <li>Make use of the concept of cost of debentures</li> </ul>	K3
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> <li>Calculate the weighted average cost of capital</li> </ul>	K4
<b>UNIT IV CAPITAL STRUCTURE AND DIVIDEND POLICIES</b>			
4.1.1	Planning the capital structure  Determinants of Capital Structure  Theories of Capital Structure	<ul style="list-style-type: none"> <li>Discuss the importance of capital structure</li> <li>Analyse the determinants of Capital Structure</li> <li>Appraise the theories of Capital structure</li> </ul>	K2  K4  K5
4.1.2	Dividend Policy– Concept  Factors affecting Dividend Policies	<ul style="list-style-type: none"> <li>Discuss the concept of dividend policy</li> <li>Examine the Factors affecting Dividend Policies</li> </ul>	K2  K5
4.1.3	Walter’s model	<ul style="list-style-type: none"> <li>Explain the concept of Walter’s Model</li> </ul>	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.1.4	Gordon's model	<ul style="list-style-type: none"> <li>Evaluate the concept of Gordon's Model</li> </ul>	K5
4.1.5	Long term finance	<ul style="list-style-type: none"> <li>Explain the need for long term finance</li> </ul>	K2
4.1.6	Sources of Long term finance	<ul style="list-style-type: none"> <li>Measure the sources of long term finance</li> </ul>	K5
4.1.7	Raising of long term finance	<ul style="list-style-type: none"> <li>Determine the methods of raising of long term finance</li> </ul>	K5
<b>UNIT V LEVERAGES</b>			
5.1	Leverages– Meaning	<ul style="list-style-type: none"> <li>Discuss the term leverages</li> </ul>	K6
5.1.1	Operating leverages	<ul style="list-style-type: none"> <li>Explain the concept of operating leverages</li> <li>Solve the problem relating to Operating leverages</li> </ul>	K2 K5
5.1.2	Financial leverages	<ul style="list-style-type: none"> <li>Develop the concept of financial leverages</li> <li>Solve the problem relating to Financial leverages</li> </ul>	K6 K5
5.1.3	Combined leverages	<ul style="list-style-type: none"> <li>Explain the concept of combined leverages</li> <li>Solve the problems relating to combined leverages</li> </ul>	K6 K5

### MAPPING SCHEME FOR THE PO, PSO AND CO'S:

**L – Low**

**M – Moderate**

**H – High**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

CO6	H	H	M	M	-	M	M	M	-	H	M	-	H
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## COURSE ASSESSMENT METHODS

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

<b>SEMESTER III</b>	<b>SKILL:8/CORE:IV -</b>	<b>CODE:U21AT304</b>
	<b>INCOME TAX LAW AND</b>	
<b>CREDITS: 5</b>	<b>PRACTICE -I</b>	<b>HOURS/WEEK: 5</b>

**Course Coordinator :Prof.A.Hemalatha**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## COURSE OUTCOMES

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Analyse the Concept and Mechanism of Income Tax	K4	I
2	Apply the rules to identify the residential status of an Assessee	K3	I
3	Compute tax on income under the head Income from Salary	K5	II
4	Calculate tax on income under the head income from House Property	K4	III
5	Assess the taxable income under the head Income from Business or Profession	K4	IV
6	Describe the income exempted u/s 10	K2	V

### UNIT-I Introduction of Income Tax: 14 Hrs

#### 1.1 Concept and Mechanism of Income Tax

1.1.1 Definitions

1.1.2 Assessee and Types of Assessee

1.1.3 Person

1.1.4 Income

1.1.5 Gross total income

1.1.6 Total income

1.1.7 Casual Income

1.1.8 Assessment Year

1.1.9 Previous Year

#### 1.2 Distinction between Capital and Revenue.

#### 1.3 Residential Status

#### 1.4 Incidence of tax

### UNIT-II Income from salary 16 Hrs

#### 2.1 Salary - Definition

2.1.1 Features of Salary

2.1.2 Advance Salary

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 2.1.3 Arrears Salary
- 2.1.4 Basis of Charge
- 2.2 Allowances and Tax Treatment
- 2.3 Perquisites and their Valuation
- 2.4 Profit in lieu of Salary
- 2.5 Different forms of Salary and their tax treatment
- 2.6 Deductions from Salary
- 2.7 Computation of Taxable Salary

### **UNIT-III Income from House Property 15Hrs**

- 3.1 Introduction
- 3.2 Basis of Charge
- 3.3 Deemed Owners of House Property
- 3.4 Exempted Income from House Property
- 3.5 Let Out Property
- 3.6 Self-Occupied Property
- 3.7 Interest on Borrowed Capital
- 3.7 Deductions
- 3.8 Computation of Taxable income from House Property

### **UNIT-IV Income from Business or Profession 15Hrs**

- 4.1 Introduction and Important Terms
- 4.2 Basis of Charge
- 4.3 Expenses Expressly Allowed
- 4.4 Expenses Expressly Disallowed
- 4.5 Depreciation and Deductions
- 4.6 Presumptive Income
- 4.7 Computation of Income from Business and Profession

### **UNIT V Agricultural Income and Exempted Incomes 15Hrs**

- 5.1 Definition to Agricultural Income
  - 5.1.1 Instances of Agricultural Income
  - 5.1.2 Instances of Non-Agricultural Income
  - 5.1.3 Tax Treatment of Agricultural Income

5.2 Exempted Incomes U/S Sec.10

### **UNIT VI TOPICS FOR SELF STUDY:**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



S.NO	TOPICS	WEB LINKS
1	Future trends in tax transparency	<a href="https://taxinsights.ey.com/archive/archive-articles/the-global-trend-towards-transparency-in-tax.aspx">https://taxinsights.ey.com/archive/archive-articles/the-global-trend-towards-transparency-in-tax.aspx</a>
2	Direct Tax Implications of Covid-19 for India	<a href="https://news.bloombergtax.com/daily-tax-report-international/insight-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</a>
3	COVID-19 Impact: Indian Government Announces Tax and Regulatory Reliefs	<a href="https://www.mondaq.com/india/operational-impacts-and-strategy/915470/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</a>
4	Top Income Tax Relaxations To Counter COVID-19 Impact	<a href="https://www.canarahsbclife.com/knowledge-centre/blog/top-income-tax-relaxations-to-counter-COVID-19-impact.html">https://www.canarahsbclife.com/knowledge-centre/blog/top-income-tax-relaxations-to-counter-COVID-19-impact.html</a>

**TEXT BOOK:**

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

**BOOKS FOR REFERENCE:**

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal-sahitya Bhawan Publications
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 – 20 % (Section A), Problems – 80 % (Section B & C)**

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>UNIT I- BASIC CONCEPTS OF INCOME TAX</b>			
1.1	Concept and Mechanism of Income Tax Definition	<ul style="list-style-type: none"> <li>Appraise the Mechanism of Income tax</li> <li>Define Tax and Income Tax</li> </ul>	K5
	Assessee and types of Assessee	<ul style="list-style-type: none"> <li>Define Assessee</li> <li>Discuss the types of assesses</li> </ul>	K2
	Person	<ul style="list-style-type: none"> <li>Define Person</li> </ul>	K1
	Income	<ul style="list-style-type: none"> <li>Define Income</li> </ul>	K1
	Gross Total Income	<ul style="list-style-type: none"> <li>Discuss about Gross Total Income</li> </ul>	K2
	Total Income	<ul style="list-style-type: none"> <li>What is Total Income?.</li> </ul>	K1
	Casual Income	<ul style="list-style-type: none"> <li>Define Casual Income</li> </ul>	K1
	Assessment Year Previous Year	<ul style="list-style-type: none"> <li>Discuss Assessment year</li> <li>Define Previous year</li> </ul>	K2
1.2	Distinction between Capital and Revenue income and expenditure	<ul style="list-style-type: none"> <li>Differentiate Capital Expenditure with Revenue Expenditure</li> <li>Distinguish between Capital Profit and Revenue Profit.</li> </ul>	K4
1.3	Residential Status	<ul style="list-style-type: none"> <li>Apply the Basic conditions and additional conditions to identifying</li> </ul>	

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<p>the residential status of individual</p> <ul style="list-style-type: none"> <li>• Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person</li> <li>• Explain the incomes that are taxable for ROR, RNOR and NR</li> </ul>	K3
1.4	Incidence of Tax	<ul style="list-style-type: none"> <li>• Categorize the income of ROR, RNOR and NR by applying the relevant provisions.</li> </ul>	K3
<b>UNIT II – INCOME FROM SALARY</b>			
2.1	<p>Salary –Definition</p> <p>Features of Salary</p> <p>Advance Salary</p> <p>Arrears Salary</p> <p>Basis of Charge</p>	<ul style="list-style-type: none"> <li>• Define Salary</li> <li>• Describe the features of salary</li> <li>• Define Advance Salary</li> <li>• Write a note on Arrears Salary</li> <li>• Discuss on Basis of Charge</li> </ul>	K2
2.2	<p>Allowances and Tax Treatment</p>	<ul style="list-style-type: none"> <li>• List out all the Allowances under Head Salary Income</li> <li>• Compute taxable allowances</li> </ul>	K4
2.3	<p>Perquisites and their Valuation</p>	<ul style="list-style-type: none"> <li>• Define Perquisites</li> <li>• List out various kinds of Perquisites</li> <li>• Distinguish between Specified employee and</li> </ul>	K1

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		unspecified employee <ul style="list-style-type: none"> <li>• Calculate the taxable value of Perquisites</li> </ul>	
2.4	Profit in lieu of Salary	<ul style="list-style-type: none"> <li>• Describe the items of incomes coming under Profit in lieu of Salary</li> </ul>	K2
2.5	Different forms of Salary and their tax treatment	<ul style="list-style-type: none"> <li>• Describe the different forms of Salary and their tax treatment</li> </ul>	K2
2.6	Deductions from Salary	<ul style="list-style-type: none"> <li>• Apply the deductions under Sec.16</li> <li>• Apply the deductions under Sec.80C</li> </ul>	K3
2.7	Computation of Taxable Salary	<ul style="list-style-type: none"> <li>• Compute the amount of taxable Salary</li> </ul>	K4
<b>UNIT III – INCOME FROM HOUSE PROPERTY</b>			
3.1	Introduction to Income from House Property	<ul style="list-style-type: none"> <li>• Define the various basic terms relating to House Property.</li> </ul>	K1
3.2	Basis of Charge	<ul style="list-style-type: none"> <li>• Describe the basis of charge of income from House Property</li> </ul>	K2
3.3	Deemed Owners of House Property	<ul style="list-style-type: none"> <li>• Explain the concept of deemed owners of house property</li> </ul>	K2
3.4	Exempted Income from House Property	<ul style="list-style-type: none"> <li>• Summarise the exempted income from House Property</li> </ul>	K2
3.5	Let Out Property	<ul style="list-style-type: none"> <li>• Compute Tax on Let out Property</li> </ul>	K4
3.6	Self-Occupied Property	<ul style="list-style-type: none"> <li>• Compute Tax for Self-occupied Property</li> </ul>	K4

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.7	Interest on Borrowed Capital	<ul style="list-style-type: none"> <li>Apply the provisions related to Interest on Borrowed Capital</li> </ul>	K3
3.8	Deductions	<ul style="list-style-type: none"> <li>Apply Standard Deductions in computation of Taxable Income from House Property</li> </ul>	K3
3.9	Computation of Taxable income from House Property	<ul style="list-style-type: none"> <li>Compute taxable income from House Property</li> </ul>	K4
<b>UNIT IV- INCOME FROM BUSINESS OR PROFESSION</b>			
4.1	Basic terms	<ul style="list-style-type: none"> <li>Define the basic terms pertaining to Income from business or profession</li> </ul>	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable under the head of income from business and profession.</li> </ul>	K4
4.3	Various methods of accounting	<ul style="list-style-type: none"> <li>Explain the various methods of accounting</li> </ul>	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> <li>Examine the losses incidental to business</li> </ul>	K4
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> <li>Outline the various expenses, which are expressly allowed and disallowed while calculating income from business.</li> </ul>	K2
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> <li>Recall the method of calculation of undervaluation and over valuation of stock</li> </ul>	K4

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<ul style="list-style-type: none"> <li>Calculate IFB</li> </ul>	
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> <li>Calculate IFB by applying the various related provisions</li> </ul>	K4
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> <li>Explain the rules for calculating IFP</li> <li>Apply the rules for calculating IFP</li> </ul>	K3
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> <li>Calculate IFP</li> </ul>	K4
<b>UNIT V AGRICULTURAL INCOME AND EXEMPTED INCOMES</b>			
5.1	Definition of Agricultural Income	<ul style="list-style-type: none"> <li>Define Agricultural Income</li> </ul>	K1
5.1.1	Instances of Agricultural Income	<ul style="list-style-type: none"> <li>Discuss the instances of Agricultural Income</li> </ul>	K2
5.1.2	Instances of Non-Agricultural Income	<ul style="list-style-type: none"> <li>Analyse the instances of Non-Agricultural Income</li> </ul>	K4
5.1.3	Tax Treatment of Agricultural Income	<ul style="list-style-type: none"> <li>Apply the tax treatment of Agricultural Income</li> </ul>	K3
5.2	Exempted Incomes U/S Sec.10	<ul style="list-style-type: none"> <li>Summarise the exempted incomes under Sec.10</li> </ul>	K2

### MAPPING SCHEME FOR THE PO, PSO AND CO'S:

**L – Low**

**M – Moderate**

**H – High**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

## COURSE ASSESSMENT METHODS

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

**Course Coordinator : Dr.M.Nithiya**

## COURSE OUTCOMES

On completion of the course, the students will be able

S.NO	COURSE OUTCOMES	LEVEL	UNIT
1	Analyse the basic concepts and conventions of accounting.	K4	I

SEMESTER III	SKILL:9/CORE:V –	CODE: U21AT3P5	
CREDITS: 5	<b>COMPUTERISED ACCOUNTING - I</b>	HOURS/WEEK: 5	
2	Assess the difference between Manual and Computerized Accounting	K5	I
3	Create Groups, Ledgers and Vouchers	K5	II

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4	Apply the business transactions related with inventory	K5	III
5	Prepare summary of inventory with Cost Centres & Cost Categories.	K5	IV
6	Appraise the financial position through reports	K5	V

**Unit I Introduction - Accounting and Computerized Accounting Systems 10 Hrs**

1.1 Accounting Principles ,Concepts and Convention

1.2 Computerized Accounting System – Various Accounting Software

1.3 Getting started with Tally Prime and Various versions

1.4 Features and Configurations

1.5 Creating a Company

1.6 Shut a Company

1.7 Alter Company details

**Unit II Accounting Master 17 Hrs**

2.1 Creating Accounting Groups, ledgers and Vouchers

2.2 Accounting Groups Creation, Altering Groups and Deleting Groups

2.3 Accounting Ledgers Creation, Altering and Deleting Ledgers

2.4 Accounting Voucher Types, Making, Altering and Deleting Voucher Entry

2.5 Creating a New Voucher Type

**Unit III Inventory Master 17 Hrs**

3.1 Creating Inventory Master

3.2 Creating a Stock Group

3.3 Creating a Stock Godown

3.4 Creating a Unit of Measurement

3.5 Creating a Stock Item

3.6 Inventory Voucher Types, Making, Altering and Deleting

3.7 Entering Inventory details in Accounting Vouchers

3.8 Creating an Item Invoice and an Accounting Invoice

**Unit IV Cost Centre and Cost Categories 20Hrs**

4.1 Creation of Cost Centre and Cost Categories

4.2 Using Cost Categories and Cost Centre in Transactions

4.3 Cost Centre Reports

4.4 Category Summary

4.5 Cost Centre Break-up

4.6 Ledger Break up

**Unit V Accounting Reports 11 Hrs**

5.1 Statement of Accounts

5.2 Sales Register and Purchase Register

5.3 Trial Balance

5.4 Profit and Loss Account

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



- 5.5 Balance sheet
- 5.6 Ratio Analysis
- 5.7 Backup and Restore

## UNIT VI TOPICS FOR SELF STUDY

S.NO	TOPICS	WEB LINKS
1.	Tally Prime Shortcut Keys	<a href="https://www.technicalcube.in/tally-prime-shortcut-keys-download/">https://www.technicalcube.in/tally-prime-shortcut-keys-download/</a>
2.	Debit Note and Credit Note in Tally	<a href="https://www.waytosimple.com/tally-erp9/gst-in-tally-erp9/debit-note-and-credit-note-in-tally-erp9/">https://www.waytosimple.com/tally-erp9/gst-in-tally-erp9/debit-note-and-credit-note-in-tally-erp9/</a>
3.	Export Data in Tally Prime	<a href="https://help.tallysolutions.com/tally-prime/data-management/export-data-in-tally/">https://help.tallysolutions.com/tally-prime/data-management/export-data-in-tally/</a>
4.	How to Successfully Manage Sales with Tally	<a href="https://www.easyreports.in/2020/01/09/how-to-successfully-manage-sales-with-tally-erp-9/">https://www.easyreports.in/2020/01/09/how-to-successfully-manage-sales-with-tally-erp-9/</a>

### Web Reference

1. <https://youtu.be/ro1Kdo6z8xk>

### TEXT

1. Official Guide to Financial Accounting Using Tally Prime with GST, Tally Education Pvt.Ltd, BPB Publisher, 1<sup>st</sup> January, 2021.

### REFERENCE

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

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1	Accounting Principles	<ul style="list-style-type: none"> <li>• Recall the meaning of Accounting</li> </ul>	K1

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<ul style="list-style-type: none"> <li>• Discuss the Accounting principles</li> </ul>	K2
1.2	Accounting Concepts & Convention	<ul style="list-style-type: none"> <li>• Explain the accounting Concepts and Conventions</li> </ul>	K2
1.3	Computerized Accounting System – Various Accounting Software	<ul style="list-style-type: none"> <li>• Analyse the features of Computerized Accounting System</li> <li>• Explain various Accounting Software</li> </ul>	K4 K2
1.4	Getting started with Tally Prime	<ul style="list-style-type: none"> <li>• Describe various versions of Tally</li> </ul>	K2
1.5	Features and Configurations	<ul style="list-style-type: none"> <li>• Discuss the features and Configurations of Tally Prime</li> </ul>	K2
1.6	Creating a Company	<ul style="list-style-type: none"> <li>• Create a Company in Tally</li> </ul>	K5
1.7	Shut a Company	<ul style="list-style-type: none"> <li>• Apply the procedure to shut a company and to Alter Company Details</li> </ul>	K4
<b>UNIT II ACCOUNTING MASTER</b>			
2.1	Creating Accounting Groups, ledgers and Vouchers	<ul style="list-style-type: none"> <li>• Create Accounting Group</li> <li>• Create Accounting Ledgers</li> <li>• Create Accounting Vouchers</li> </ul>	K
2.2	Accounting Groups Creation, Altering Groups and Deleting Groups	<ul style="list-style-type: none"> <li>• Apply the procedures to Alter and Delete the Groups</li> </ul>	K6
2.3	Accounting Ledgers Creation, Altering and Deleting Ledgers	<ul style="list-style-type: none"> <li>• Apply the procedures to Alter and delete the Ledgers</li> </ul>	K6
2.4	Accounting Voucher Types, Making, Altering and Deleting Voucher Entry	<ul style="list-style-type: none"> <li>• Discuss the various types of Vouchers</li> <li>• Apply the procedures to Alter and Delete voucher</li> </ul>	K6

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>UNIT III INVENTORY MASTER</b>			
3.1	Creating Inventory Master	<ul style="list-style-type: none"> <li>• Discuss the Inventory master</li> </ul>	K3
3.2	Creating a Stock Group	<ul style="list-style-type: none"> <li>• Create a Stock Group</li> </ul>	K2
3.3	Creating a Stock Godown	<ul style="list-style-type: none"> <li>• Apply the procedures to create a Stock Godown</li> </ul>	K3
3.4	Creating a Unit of Measurement	<ul style="list-style-type: none"> <li>• Apply the steps to create a Unit of Measurement</li> </ul>	K3
3.5	Creating a Stock Item	<ul style="list-style-type: none"> <li>• Create a Stock item</li> </ul>	K6
3.6	Inventory Voucher Types, Making, Altering and Deleting	<ul style="list-style-type: none"> <li>• Create a inventory voucher type</li> <li>• Apply the procedures to alter and delete the voucher</li> </ul>	K6 K3
3.7	Entering Inventory details in Accounting Vouchers	<ul style="list-style-type: none"> <li>• Analyse the Accounting vouchers by entering inventory details</li> </ul>	K4
<b>UNIT IV COST CENTRE AND COST CATEGORIES</b>			
4.1	Creation of Cost Centres & Cost Categories	<ul style="list-style-type: none"> <li>• Define Cost Centre and Cost Category</li> <li>• Create Cost Centre &amp; Cost Categories</li> </ul>	K1 K6
4.2	Using Cost Categories and Cost Centre in Transactions	<ul style="list-style-type: none"> <li>• Analyse the Cost centre by entering transactions</li> <li>• Analyse the Cost category by entering transactions</li> </ul>	K4 K4
4.3	Cost Centre Reports	<ul style="list-style-type: none"> <li>• Examine Cost Centre Reports</li> </ul>	K4
4.4	Category Summary	<ul style="list-style-type: none"> <li>• Examine Cost Category Summary</li> </ul>	K4
4.5	Cost Centre Break-up	<ul style="list-style-type: none"> <li>• Show the Cost Centre Break up</li> </ul>	K1
4.6	Ledger Break up	<ul style="list-style-type: none"> <li>• Demonstrate the Ledger Break up with Cost Centre and Cost Category</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

UNIT V ACCOUNTING REPORTS			
5.1	Statement of Accounts	<ul style="list-style-type: none"> <li>Analyse the Statement of Accounts</li> </ul>	K4
5.2	Sales Register and Purchase Register	<ul style="list-style-type: none"> <li>Interpret Sales and Purchase Registers</li> </ul>	K2
5.3	Trial Balance	<ul style="list-style-type: none"> <li>Examine the Trial Balance</li> </ul>	K4
5.4	Profit and Loss Account Balance sheet	<ul style="list-style-type: none"> <li>Interpret Profit and Loss account and Balance sheet</li> </ul>	K2
5.5	Ratio Analysis	<ul style="list-style-type: none"> <li>Develop Ratio Analysis</li> </ul>	K6
5.6	Backup and Restore	<ul style="list-style-type: none"> <li>Perform Backup and Restore functions</li> </ul>	K5

### MAPPING SCHEME FOR THE PO, PSOS AND COS

**L-Low**

**M-Moderate**

**H- High**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

**Course Coordinator :Prof.S.Kavitha**

<b>SEMESTER III</b>	<b>GENERAL:7/ALLIED:V</b>	<b>CODE: U21AT3Y5</b>
<b>CREDITS: 6</b>	<b>BUSINESS STATISTICS</b>	<b>HOURS/WEEK: 6</b>

## **COURSE OUTCOMES**

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

<b>S.NO</b>	<b>COURSE OUTCOMES</b>	<b>LEVEL</b>	<b>UNIT</b>
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**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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**

**18HRS**

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

## **UNIT II MEASURES OF CENTRAL TENDENCY**

**18HRS**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

### **UNIT III MEASURES OF DISPERSION**

**18HRS**

- 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**

**18HRS**

- 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 18HRS**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

### UNIT VI TOPICS FOR SELF STUDY:

S. No	TOPICS	WEB LINK
1	Bayesian Thinking	<a href="https://www.statisticalengineering.com/bayes_thinking.htm#:~:text=Bayesian%20philosophy%20is%20based%20on,from%20different%20experiments%2C%20for%20example.">https://www.statisticalengineering.com/bayes_thinking.htm#:~:text=Bayesian%20philosophy%20is%20based%20on,from%20different%20experiments%2C%20for%20example.</a>
2	Naive Bayes Classifier	<a href="https://www.geeksforgeeks.org/naive-bayes-classifiers/#:~:text=Naive%20Bayes%20classifiers%20are%20a,is%20independent%20of%20each%20other.">https://www.geeksforgeeks.org/naive-bayes-classifiers/#:~:text=Naive%20Bayes%20classifiers%20are%20a,is%20independent%20of%20each%20other.</a>
3	Multi-Armed Bandits	<a href="https://www.optimizely.com/optimization-glossary/multi-armed-bandit/">https://www.optimizely.com/optimization-glossary/multi-armed-bandit/</a>
4	Machine Learning algorithms	<a href="https://www.infoworld.com/article/3394399/machine-learning-algorithms-explained.html">https://www.infoworld.com/article/3394399/machine-learning-algorithms-explained.html</a>

### TEXT

1. Business Statistics, P.R.Vittal, Margham Publications,2019.

### REFERENCE

1. Practical Statistics, R.S.N.Pillai and Bagavathi, S Chand & Company, 1<sup>st</sup> December, 2010
2. Fundamentals of Mathematical Statistics, S.C.Gupta and V.K.Kapoor, Sultan Chand & Sons, 1<sup>st</sup> 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	Blooms Taxonomic Level of Transaction
<b>UNIT – I INTRODUCTION TO THE STUDY OF STATISTICS</b>			
I	1.1 Statistics 1.1.1 Meaning	<ul style="list-style-type: none"> <li>• Define inferential and descriptive statistics.</li> </ul>	K1 K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



	1.1.2 Definition 1.1.3 Merits and Demerits	<ul style="list-style-type: none"> <li>• Explain the merits and demerits of statistics.</li> <li>• Recall the four levels of measurement: nominal, ordinal, interval and ratio.</li> </ul>	K1
	1.2 Sampling 1.2.1 Introduction 1.2.2 Methods of sampling	<ul style="list-style-type: none"> <li>• Explain the various sampling techniques.</li> <li>• Describe the sampling distribution of the sample mean</li> </ul>	K2
	1.3 Collection of Data	<ul style="list-style-type: none"> <li>• Discuss the ability to apply fundamental concepts in exploratory data analysis.</li> </ul>	K2
	1.4 Tabulation of Data	<ul style="list-style-type: none"> <li>• Describe the frequency distribution</li> </ul>	K1
	1.5 Representation of Data 1.5.1 Diagrammatic Representation 1.5.2 Graphic representation	<ul style="list-style-type: none"> <li>• Summarize appropriate graphical and numerical descriptive statistics for different type of data.</li> </ul>	K2
<b>UNIT II Measures Central Tendency</b>			
	2.0 Central Tendency 2.1.1 Arithmetic Mean 2..1.1 Direct method 2..1.2 Short-cut method 2..1.3 Step Deviation method 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"> <li>• Explain the concept of Central Tendency.</li> <li>• Define the terms mean, median and mode.</li> <li>• Explain the characteristics of the mean, median and mode.</li> <li>• Apply the concept of arithmetic mean, geometric mean, harmonic mean, corrected mean and</li> </ul>	K2  K1  K2  K3

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<p>combined mean.</p> <ul style="list-style-type: none"> <li>Calculate arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean.</li> </ul>	K4
	<p><b>2.3</b> Positional averages</p> <p>2.3.1 Median</p> <p>2.3.2 Quartiles</p> <p>2.3.3 Deciles</p> <p>2.3.4 Percentiles</p>	<ul style="list-style-type: none"> <li>Apply the concept of Median, Quartiles, Deciles and percentiles.</li> <li>Discuss the measures of position Percentiles and quartiles.</li> </ul>	<p>K3</p> <p>K2</p>
	<p>2.4 Mode</p>	<ul style="list-style-type: none"> <li>Discuss the strengths and weaknesses of the mode</li> <li>Calculate and interpret measures of central tendency (mode)</li> </ul>	<p>K2</p> <p>K4</p>
<b>UNIT – III MEASURES OF DISPERSION</b>			
III	<p>3.1 Range</p>	<ul style="list-style-type: none"> <li>Calculate and apply measures of location and measures of dispersion, grouped and ungrouped data cases.</li> <li>Explain range, inter-quartile range and standard deviation as measures of dispersion for a set of data.</li> </ul>	<p>K4</p> <p>K2</p>
	<p>3.2 Quartile Deviation</p>	<ul style="list-style-type: none"> <li>Discuss the procedures in getting the quartile deviation from ungrouped and grouped data.</li> </ul>	K2
	<p>3.3. Mean Deviation</p>	<ul style="list-style-type: none"> <li>Calculate the mean deviation</li> </ul>	K4

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	3.4 Standard Deviation 3.4.1 Actual mean method 3.4.2 Assumed mean method 3.4.3 Combined standard deviation 3.4.4 Corrected standard deviation	<ul style="list-style-type: none"> <li>Define standard deviation.</li> <li>Calculate the standard deviation of variable under different methods.</li> <li>Analyze the importance of standard deviation in terms of understanding data.</li> </ul>	K4
	3.5 Coefficient of Variation	<ul style="list-style-type: none"> <li>Explain the coefficient of variation.</li> </ul>	K2
	3.6 Comparison of Measures of Dispersion	<ul style="list-style-type: none"> <li>Describe the different types of measures of dispersion</li> </ul>	K2
	3.7 Lorenz Curve	<ul style="list-style-type: none"> <li>Explain the Lorenz curve</li> </ul>	K2
<b>UNIT – IV CORRELATION AND REGRESSION</b>			
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"> <li>Describe how correlation is used to identify relationships between variables.</li> <li>Discuss the significance of Correlation</li> <li>Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate.</li> </ul>	K4
	4.2 Regression 4.2.1 Definition 4.2.2 Regression Equation 4.2.3 Linear Regression 4.2.4 Difference between Regression and Correlation	<ul style="list-style-type: none"> <li>Describe the relationship between two or more independent variable using a multiple regression equation.</li> <li>Calculate the simple linear regression equation for a</li> </ul>	K2  K4

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<p>set of data and know the basic assumptions behind regression analysis.</p> <ul style="list-style-type: none"> <li>Analyse the underlying relationships between the variables through hypothesis testing.</li> </ul>	K4
<b>UNIT – V ANALYSIS OF TIME SERIES AND INDEX NUMBERS</b>			
V	<p>5.1 Elements of Time Series</p> <p>5.1.1 Secular Trend</p> <p>5.1.1.1 Graphic Method</p> <p>5.1.1.2 Method of Semi-Averages</p> <p>5.1.1.3 Method of Moving Averages</p> <p>5.1.1.4 Method of Least Squares</p> <p>5.1.2 Seasonal Fluctuations</p> <p>5.1.2.1 Method of Simple Averages</p> <p>5.1.2.2 Method of Moving Averages</p> <p>5.1.2.3 Ratio to trend Method</p> <p>5.1.2.4 Method of link Relatives</p> <p>5.1.3 Cyclical Fluctuation</p> <p>5.1.4 Random Fluctuation</p>	<ul style="list-style-type: none"> <li>Describe the concepts of time series and their application to health, climate, finance and other areas.</li> <li>Apply various techniques of time series models, including the seasonal autoregressive moving average models, regression with ARMA models.</li> </ul>	K3
	<p>5.2. Index Numbers</p> <p>5.2.1 Definition</p> <p>5.2.2 Simple Index Number</p> <p>5.2.3 Weighted Index Averages</p> <p>5.2.3.1 Laspeyre’s formula</p>	<ul style="list-style-type: none"> <li>Define an index number</li> <li>Explain the basic structure of the consumer price index and perform</li> </ul>	K5

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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 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	calculations involving its use. <ul style="list-style-type: none"> <li>• Calculate simple, composite and weighted index numbers.</li> <li>• Test whether the given formulas satisfy Time and Factor reversal test.</li> </ul>	K6
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### MAPPING SCHEME FOR THE PO, PSOS AND COS

	L- Low			M – Moderate				H – High					
	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>	PO <sub>6</sub>	PO <sub>7</sub>	PO <sub>8</sub>	PO <sub>9</sub>	PSO <sub>1</sub>	PSO <sub>2</sub>	PSO <sub>3</sub>	PSO <sub>4</sub>
CO <sub>1</sub>	H	H	M	M	M	M	-	M	-	H	H	-	M
CO <sub>2</sub>	H	M	M	H	-	M	-	M	-	H	M	-	M
CO <sub>3</sub>	M	H	M	H	-	H	-	M	-	H	H	-	H
CO <sub>4</sub>	H	H	M	M	-	M	-	M	-	H	H	-	M
CO <sub>5</sub>	M	H	M	H	-	H	M	M	-	H	H	-	H
CO <sub>6</sub>	M	M	-	M	-	M	-	M	-	M	M	-	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>
<b>Indirect</b>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## 1. Internship and Project work

Course Coordinator : Dr.S.Manikandan

<b>SEMESTER III</b>	<b>GENERAL:8/SBEC: I-</b>	<b>CODE:U21ATPS1</b>
<b>CREDITS: 4</b>	<b>Word Processing and Power Point Presentation</b>	<b>TOTAL HOURS: 60</b>

### COURSE OUTCOMES

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

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Apply the basic features of Microsoft Word	K5	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	Apply the concept of Mail Merge	K5	IV
6	Prepare a new power point presentation with animation techniques	K6	V

### Unit I

#### 1.1 Beginning to Use Microsoft Word 11HRS

- 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.

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

**Unit II** **13HRS**

**2.1 Editing Features**

- 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**

- 2.2.1 Changing Paragraph Alignment
- 2.2.2 Indenting Paragraphs
- 2.2.3 Add Borders or Shading to a Paragraph
- 2.2.4 Apply Paragraph Styles
- 2.2.5 Creating Links within a Document

**Unit III** **12HRS**

**3.1 Tables**

- 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

**3.2. Page Formatting**

- 3.2.1. Page Margins
- 3.2.2. Applying Page Border and Colour
- 3.2.3. 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)
- 3.2.4. Inserting Special Characters.

**Unit IV** **12HRS**

**4.1 Advanced Tools**

- 4.1.1 References and Citations
- 4.1.2 Macros - Compare and Merge Documents
- 4.1.3 Protect Document -Mailing Lists
- 4.1.4 Creating a List for Mail Merge – Mail Merge.

**Unit V** **12HRS**

**5.1 Power Point Presentations**

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

**UNIT VI TOPICS FOR SELF STUDY:**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

S.NO	TOPICS	WEB LINKS
1	Discover The Hidden Power Of Microsoft Word	<a href="https://www.americanexpress.com/en-us/business/trends-and-insights/articles/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/</a>
2	Moving Towards Machine Learning and AI	<a href="https://medium.com/towards-artificial-intelligence/differences-between-ai-and-machine-learning-and-why-it-matters-1255b182fc6">https://medium.com/towards-artificial-intelligence/differences-between-ai-and-machine-learning-and-why-it-matters-1255b182fc6</a>
3	Leveraging the Internet of Things for Competitive Advantage	<a href="https://knowledge.wharton.upenn.edu/article/leveraging-the-internet-of-things-for-competitive-advantage/">https://knowledge.wharton.upenn.edu/article/leveraging-the-internet-of-things-for-competitive-advantage/</a>
4	The 3 Most Useful New Features in Microsoft Word	<a href="https://www.linkedin.com/business/learning/blog/productivity-tips/microsoft-word-new-features">https://www.linkedin.com/business/learning/blog/productivity-tips/microsoft-word-new-features</a>

### TEXT

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

### REFERENCE

1. Microsoft Word 2010 in Depth – Faithe Wempen-Que
2. Microsoft Word 2010 Inside Out – Katherine Murray – Microsoft
3. MS.Office PowerPoint Presentations - Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney, 2013.

### WEB RESOURCES

1. [https://www.sos.wa.gov/assets/library/libraries/projects/ita/mosita\\_word\\_ebook\\_study%20guide.pdf](https://www.sos.wa.gov/assets/library/libraries/projects/ita/mosita_word_ebook_study%20guide.pdf)
2. <https://www.reading.ac.uk/web/files/its/refs2013.pdf>  
<https://ptgmedia.pearsoncmg.com/images/9780735669413/samplepages/9780735669413.pdf>

### SPECIFIC LEARNING OUTCOMES(SLO)

Unit	Content of the unit	Learning Outcomes	Blooms Taxonomic
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**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



			Level of Transaction
<b>UNIT I – BEGINNING TO USE MICROSOFT WORD</b>			
1	Beginning to Use Microsoft Word	<ul style="list-style-type: none"> <li>List the menus in Ms-word</li> </ul>	K1
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> <li>Identify shortcuts of keyboard to perform tasks</li> </ul>	K2
1.2	Starting – Microsoft Word 2013	<ul style="list-style-type: none"> <li>Explain the basics of MS Word</li> </ul>	K2
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none"> <li>Create a new document</li> <li>How to save the document?</li> </ul>	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"> <li>Explain the functions of editing</li> </ul>	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"> <li>Compile the text formatting</li> </ul>	K6
16.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none"> <li>Design the text alignment</li> </ul>	K6
<b>UNIT II – EDITING FEATURES</b>			
2.1	Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary	<ul style="list-style-type: none"> <li>How to create own default Dictionary</li> </ul>	K1

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> <li>Show the functions of page setup</li> </ul>	K2
2.3	Paragraph Formatting, Changing Paragraph Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> <li>Construct the paragraph formatting</li> </ul>	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"> <li>Construct the paragraph with all functions</li> </ul>	K3
<b>UNIT III TABLES</b>			
3.1	Tables	<ul style="list-style-type: none"> <li>Show a table</li> </ul>	K2
3.1	Creating Tables	<ul style="list-style-type: none"> <li>Modify the created tables.</li> </ul>	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"> <li>Build the table and converting the table into the text.</li> </ul>	K3
3.1.4	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"> <li>Compile the table tools</li> </ul>	K6

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.1.5	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> <li>Develop the Borders and Shading</li> </ul>	K3
3.2.1	Page Formatting	<ul style="list-style-type: none"> <li>Identify Page Formatting</li> </ul>	K2
3.2.2	Apply a Page Border and Colour	<ul style="list-style-type: none"> <li>Interpret a page using colours and borders</li> </ul>	K5
3.2.3	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> <li>Execute the page setup</li> </ul>	K3
3.2.4	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"> <li>Construct the page using Header and footers</li> </ul>	K3
<b>UNIT IV ADVANCED TOOLS</b>			
4.1	Advanced Tools	<ul style="list-style-type: none"> <li>Apply the advanced tools</li> </ul>	K3
4.2	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> <li>Show the document merge</li> </ul>	K2
4.3	Protect Document	<ul style="list-style-type: none"> <li>How to protect the documents?</li> </ul>	K1
4.4	Mailing Lists, Creating a List for Mail Merge, Mail Merge	<ul style="list-style-type: none"> <li>Design the mail merge</li> </ul>	K6
<b>UNIT –V POWER POINT PRESENTATION</b>			
5.1	Create New Presentation	<ul style="list-style-type: none"> <li>Create a new power point presentation</li> </ul>	K6

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

### MAPPING SCHEME FOR THE PO, PSOS AND COS

**L-Low**

**M-Moderate**

**H- High**

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

### COURSE ASSESSMENT METHODS

#### Direct

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>Indirect</b>
<b>1. Course-end survey</b>

**Course Coordinator : Prof.S.kavitha**

<b>SEMESTER III</b>	<b>ELECTIVE / NMEC :I –</b>	<b>CODE: U21AT3E1</b>
<b>CREDITS: 2</b>	<b>INTRODUCTION TO INCOME TAX</b>	<b>HOURS/WEEK: 2</b>

## **COURSE OUTCOMES**

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

<b>S.NO</b>	<b>COURSE OUTCOME</b>	<b>LEVEL</b>	<b>UNIT</b>
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**

**5HRS**

- 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**

- 2.1 Agricultural Income
- 2.2 Incomes exempted u/s 10

**6HRS**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.3 Residential status

2.4 Incidence of tax

### **UNIT III INCOME FROM SALARY**

**7HRS**

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

### **UNIT IV ALLOWANCE AND PERQUISITES**

**8HRS**

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**

**4HRS**

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 STUDY:**

<b>S.NO</b>	<b>TOPICS</b>	<b>WEB LIMKS</b>
1	Future trends in tax transparency	<a href="https://taxinsights.ey.com/archive/archive-articles/the-global-trend-towards-transparency-in-tax.aspx">https://taxinsights.ey.com/archive/archive-articles/the-global-trend-towards-transparency-in-tax.aspx</a>
2	Direct Tax Implications of Covid-19 for India	<a href="https://news.bloombergtax.com/daily-tax-report-international/insight-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</a>
3	COVID-19 Impact: Indian Government Announces Tax and Regulatory Reliefs	<a href="https://www.mondaq.com/india/operational-impacts-and-strategy/915470/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</a>
4	Top Income Tax Relaxations To Counter COVID-19 Impact	<a href="https://www.canarahsbclife.com/knowledge-centre/blog/top-income-tax-relaxations-to-counter-COVID-19-impact.html">https://www.canarahsbclife.com/knowledge-centre/blog/top-income-tax-relaxations-to-counter-COVID-19-impact.html</a>

### **TEXT**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

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

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I BASIC CONCEPT OF INCOME TAX</b>			
1.1	History of Income Tax	<ul style="list-style-type: none"> <li>• Recall the history of Income Tax</li> </ul>	K1
1.2	Canon of Taxation	<ul style="list-style-type: none"> <li>• Analyze the Principles of Taxation</li> </ul>	K4
1.3	Assessee and Types of Assessee	<ul style="list-style-type: none"> <li>• Define Assessee</li> <li>• Describe the Types of Assessee</li> </ul>	K1
1.4	Person and Classification	<ul style="list-style-type: none"> <li>• Define Person under Income Tax</li> <li>• Classify Types of Person</li> </ul>	K3
1.5	Income	<ul style="list-style-type: none"> <li>• Define Income</li> </ul>	K1
1.6	Various Heads of Income	<ul style="list-style-type: none"> <li>• Mention the Various</li> </ul>	K1

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		Heads of Income	
1.7	Assessment Year and Previous Year	<ul style="list-style-type: none"> <li>Define Assessment Year and Previous Year</li> </ul>	K1
1.8	Capital and Revenue Concept	<ul style="list-style-type: none"> <li>Analyse the concept of Capital and revenue</li> </ul>	K4
<b>UNIT II INCOME EXEMPTED U/S 10 and RESIDENTIAL STATUS</b>			
2.1	Agricultural Income	<ul style="list-style-type: none"> <li>Discuss nature of Agricultural Income</li> </ul>	K1
2.2	Incomes exempted u/s 10	<ul style="list-style-type: none"> <li>Explain the incomes exempted u/s 10</li> </ul>	K5
2.3	Residential Status	<ul style="list-style-type: none"> <li>Explain the conditions for various residential status</li> </ul>	K5
2.4	Incidents of Tax	<ul style="list-style-type: none"> <li>Discuss the Incidents of tax</li> </ul>	K2
<b>UNIT III INCOME FROM SALARY</b>			
3.1	Features of Salary	<ul style="list-style-type: none"> <li>Define Salary</li> <li>Discuss the features of Salary</li> </ul>	K1 K2
3.2	Advance Salary	<ul style="list-style-type: none"> <li>Discuss the Concept of Advance Salary</li> </ul>	K2
3.3	Arrears Salary	<ul style="list-style-type: none"> <li>Discuss the term Arrear Salary</li> </ul>	K2
3.4	Basis of Charge	<ul style="list-style-type: none"> <li>Recognize Basis of Charge</li> </ul>	K1
3.5	Profit in lieu of Salary	<ul style="list-style-type: none"> <li>Analyse the items covered under Profit in Lieu of Salary</li> </ul>	K4
3.6	Different forms of Salary and their tax treatment	<ul style="list-style-type: none"> <li>Assess the different forms of Salary and their tax treatment.</li> </ul>	K4
<b>UNIT IV ALLOWANCE AND PERQUISITES</b>			

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



4.1	Taxable and non-taxable Allowances	<ul style="list-style-type: none"> <li>• Explain taxable and non-taxable allowances</li> <li>• Computation of Taxable allowances</li> </ul>	K2 K4
4.2	Perquisites	<ul style="list-style-type: none"> <li>• State the meaning of Perquisites</li> <li>• Classify the types of Perquisites</li> <li>• Compute the taxable Perquisites</li> </ul>	K3 K4
4.3	Specified employee and unspecified employee	<ul style="list-style-type: none"> <li>• Appraise the features of specified employee and Unspecified employee</li> </ul>	K5
4.4	Taxable for all specified and unspecified employee	<ul style="list-style-type: none"> <li>• Assess the taxability for all specified and unspecified employee.</li> </ul>	K4
<b>UNIT V COMPUTATION OF TAX LIABILITY</b>			
5.1	Tax Rates	<ul style="list-style-type: none"> <li>• State the tax rates for Individual Assessee</li> </ul>	K2
5.2	Deductions u/s 16	<ul style="list-style-type: none"> <li>• Apply deductions u/s 16 in calculating taxable income.</li> </ul>	K6
5.3	Deduction u/s 80C TDS and TCS	<ul style="list-style-type: none"> <li>• Apply deductions u/s 80C.</li> <li>• Calculating TDS and TCS</li> </ul>	K6 K5
5.4	Computation of Taxable Income	<ul style="list-style-type: none"> <li>• Computation of Taxable Income</li> </ul>	K5
5.5	Computation of Tax liability	<ul style="list-style-type: none"> <li>• Computation of Tax Liability</li> </ul>	K5

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
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<b>SEMESTER IV</b>	<b>SKILL:11/CORE: VI- COST</b>	<b>CODE: U21AT406</b>
<b>CREDITS: 5</b>	<b>ACCOUNTING</b>	<b>HOURS/WEEK: 5</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>		
<b>Indirect</b>		
<ol style="list-style-type: none"> <li>1. Course End Survey</li> </ol>		

**Course Coordinator : Dr.M.Nithiya**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## 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 14HRS

- 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
  - 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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.3.4 Weighted Average Method

**UNIT II COMPUTATION AND CONTROL OF LABOUR COST**

**15HRS**

- 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**

**14HRS**

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

**UNIT IV COST SHEET, TENDERS AND QUOTATIONS & METHODS OF COSTING (JOB, BATCH AND CONTRACT)**

**17HRS**

- 4.1 Cost sheet

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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) 15HRS**

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

**UNIT VI TOPICS FOR SELF STUDY:**

S.NO	TOPICS	WEB LINKS
1.	Target Costing	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/</a>
2.	Throughput accounting -	<a href="https://en.wikipedia.org/wiki/Throughput_accounting#:~:text=Throughput%20accounting%20(TA)%20is%20a,relatively%20new%20in%20management%20accounting.">https://en.wikipedia.org/wiki/Throughput_accounting#:~:text=Throughput%20accounting%20(TA)%20is%20a,relatively%20new%20in%20management%20accounting.</a>
3.	responsibility accounting	<a href="https://byjus.com/commerce/what-is-responsibility-accounting/">https://byjus.com/commerce/what-is-responsibility-accounting/</a>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.	Activity based costing	<a href="https://www.cgma.org/resources/tools/essential-tools/activity-based-costing.html">https://www.cgma.org/resources/tools/essential-tools/activity-based-costing.html</a>
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## 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

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

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

## SPECIFIC LEARNING OUTCOMES(SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO COST ACCOUNTING &amp; MATERIAL CONTROL</b>			
1.1	Cost Accounting	Define Cost, Cost Accounting and Cost Accountancy	K1
1.2	Material Control	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	Apply the various methods of pricing the issue of materials	K3
<b>UNIT II COMPUTATION AND CONTROL OF LABOUR COST</b>			
2.1	Labour cost	Recall the concept of Labour cost	K1
2.2	Labour turnover	Explain the concept of labour turnover	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.3	Methods and measurement of Labour turnover	Apply the various methods of measuring Labour Turnover	K3
2.4	Idle time and Overtime	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	Compare the various methods of remuneration for Labour	K4
2.6	Premium Bonus plans	Calculate the various methods of Premium Bonus Plans	K4
<b>UNIT III OVERHEADS</b>			
3.1	Meaning and Definition of overheads	Define Overheads	K1
3.2	Importance of Overhead cost	Explain the importance of the allocation of overheads	K2
3.3	Allocation of Overheads	Prepare the allocation of overheads	K3
3.4	Apportionment	Identify the importance of apportionment of Overheads and apply the various methods of apportionment of overheads	K3
3.5	Absorption of overheads	summarize the different types of overhead rate	K2
3.6	Methods of absorption of overhead	Illustrate the methods of Absorption of Overheads under different methods	K2
3.7	Under and over absorption of overheads.	Interpret Under and Over Absorption of Overheads	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>UNIT IV COST SHEET, TENDERS AND QUOTATIONS &amp; METHODS OF COSTING (JOB, BATCH AND CONTRACT)</b>			
4.1	Cost sheet	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	Estimate a Job Cost sheet	K5
4.3	Batch Costing	Calculate the Economic Batch quantity	K4
4.4	Contract costing	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
<b>UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)</b>			
5.1	Operating and operation costing	Define operating/Operation/Service costing Estimate cost per unit in transport costing Illustrate the costing procedures in transportation and presentation of costs	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



5.2	Process Costing	Calculate process costing	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	L	-	M	-	-	-	H	M	-	M
CO2	M	M	M	-	-	M	L	-	-	M	M	-	M
CO3	H	H	H	H	-	H	M	-	-	H	H	-	H
CO4	H	M	H	H	-	H	M	-	-	H	H	-	H
CO5	H	H	H	H	H	H	M	-	-	H	H	H	H
CO6	M	H	H	-	-	H	M	-	-	H	H	-	H

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course End Survey</li> </ol>

**Course Coordinator: Prof. C. Balamuralikrishnan**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## COURSE OUTCOMES

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

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Recognize incomes and expenses for computation of incomes under Business or Profession	K4	I
2	Apply different sections to calculate the income	K5	I
3	Compute tax on income under the head Income from Business or Profession	K3	III
4	Apply the TDS and TCS in computation of tax	K5	IV
5	Apply the sections of Income Tax Act	K4	V
6	Use the skills of assessment procedure and refund of tax	K2	V

### UNIT – I Income from Capital Gains 16HRS

1.1 Introduction

1.2 Basis of Charge

1.3 Capital Asset

1.4 Types of Capital Assets

1.5 Transfer of Capital Assets

1.6 Transfer not regarded as Transfer

1.7 Deemed Transfer

1.8 Cost of Acquisition

<b>SEMESTER IV</b>	<b>SKILL:12/CORE:VII-</b>	<b>CODE: U21AT407</b>
<b>CREDITS: 5</b>	<b>INCOME TAX LAW &amp; PRACTICE -II</b>	<b>HOURS/WEEK: 5</b>

1.9 Deemed and Indexed Cost of Acquisition

1.10 Cost of Inflation Index

1.11 Computation of Short Term Capital Gain

1.12 Computation of Long Term capital Gain

1.13 Exemptions u/s.54

### UNIT – II Income from Other Sources and Set Off and carry Forward of Losses

2.1 Basis of Charge 16HRS

2.2 Income Chargeable under Other Sources

2.2.1 Specific Income

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.2.2 General Income

2.2.3 Taxability of Dividend Income

2.3 Accumulated Profits

2.4 Interest on Securities

2.5 Exempted Interest on Securities

2.6 Tax Deducted at Sources on Securities

2.7 Computation of Income from Other Sources.

2.8 Set Off and Carry Forward of Losses

2.9 Intra –Head Adjustment Sec.70

2.10 Inter-Head Adjustment Sec.71

2.11 Set Off of Losses

2.12 Carry Forward and Set Off of Losses.

**UNIT – III Clubbing of Incomes AND Deductions u/s 80C to 80U. 15HRS**

3.1 Meaning

3.2 Income of Other person included in the Assessee's Total Income

3.3 Transfer of Income without Transfer of Asset

3.4 Revocable Transfer of Asset

3.5 Income of Spouse

3.6 Income from Asset transferred to Spouse

3.6 Income of Son's Wife or Daughter-in-Law

3.7 Income from Assets Transferred to a Person or an AOP for the benefit of Spouse

3.8 Income from Assets Transferred to a Person or an AOP for the benefit of Son's wife

3.9 Income of Minor Child

3.10 Conversion of Self Acquired Property into HUF Property

3.11 Deductions from Gross Total Income Sec.80C to 80U

**UNIT- IV Assessment of Individual and TDS and TCS 15HRS**

4.1 General Format for Computation of Tax Liability

4.2 Income of an Individual

4.3 Rates of Income Tax for Individual /HUF/AOP/BOI

4.4 Computation of Tax Liability of Individuals

4.5 TDS Calculation & TCS

4.5.1 Criteria where TDS become applicable

4.5.2 TDS rates for different assesses

4.6 TDS Forms

4.7 Due dates for remittance of TDS collected

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.4 Due dates for filing quarterly TDS returns

4.5 Penalties in case of default.

4.6 Situations where TCS become applicable. Form 26EQ

## UNIT – V Authorities and Return Filing Procedures 13 HRS

5.1 Income tax Authorities

5.2 Judicial Authorities

5.3 Powers of Income Tax Authorities

5.4 Structure of Income Tax Authorities

5.5 Assessment and its Types

5.6 Filing of Return

5.7 Types of Return and Forms of Return

5.8 E- Filing

5.9 Manual Filing

5.10 Advance payment of tax

5.11 Tax Planning

5.12 Tax Holiday

5.13 Refund of Tax

## UNIT VI TOPICS FOR SELF STUDY

S. N O	TOPICS	WEB LINKS
1	Tax Benefit due to Life and health Insurance Policy.	<a href="https://www.incometaxindia.gov.in/tutorials/20%20tax%20benefits%20due%20to%20health%20insurance.pdf">https://www.incometaxindia.gov.in/tutorials/20%20tax%20benefits%20due%20to%20health%20insurance.pdf</a>
2	Other savings options beyond SEC.80C and 80D	<a href="https://www.canarahsbclife.com/tax-saving-plans/other-tax-saving-options-beyond-sec-80c-and-sec-80d.html">https://www.canarahsbclife.com/tax-saving-plans/other-tax-saving-options-beyond-sec-80c-and-sec-80d.html</a>
3	Startups get tax holiday for one more year in Budget 2021	<a href="https://m.economictimes.com/tech/startups/startups-get-tax-breaks-for-one-more-year-in-budget-2021/articleshow/80627922.cms">https://m.economictimes.com/tech/startups/startups-get-tax-breaks-for-one-more-year-in-budget-2021/articleshow/80627922.cms</a>
4	Tax Benefits for Companies	<a href="https://cleartax.in/s/tax-benefits-companies-india">https://cleartax.in/s/tax-benefits-companies-india</a>

### TEXT BOOK:

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

### BOOKS FOR REFERENCE:

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
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>
2. <https://www.incometaxindia.gov.in>

**Theory 60 % , Problems 40 %**

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>UNIT I- INCOME FROM CAPITAL GAINS</b>			
1.1	Introduction to Capital Gains Basis of Charge  Capital Assets	<ul style="list-style-type: none"> <li>• Define Capital Gains</li> <li>• Discuss the basis of Charge regarding Capital Gains</li> <li>• Define Capital Assets</li> </ul>	K2
	Types of Capital Assets	<ul style="list-style-type: none"> <li>• Discuss the types of Capital Assets</li> </ul>	K2
	Transfer of Capital Assets	<ul style="list-style-type: none"> <li>• Describe the concept of transfer of Capital Assets</li> </ul>	K2
	Transfer not regarded as Transfer	<ul style="list-style-type: none"> <li>• When transfer is not regarded as transfer?</li> </ul>	K1
	Deemed Transfer	<ul style="list-style-type: none"> <li>• Discuss about deemed Transfer</li> </ul>	K2
	Cost of Acquisition	<ul style="list-style-type: none"> <li>• Define Cost of Acquisition</li> </ul>	K1
	Deemed and Indexed Cost of Acquisition	<ul style="list-style-type: none"> <li>• Explain the deemed and Indexed Cost of</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		Acquisition	
	Cost of Inflation Index	<ul style="list-style-type: none"> <li>Analyse the cost of Inflation Index</li> </ul>	K4
1.2	Computation of Short Term Capital Gain	<ul style="list-style-type: none"> <li>Compute short term Capital Gain</li> </ul>	K4
1.3	Computation of Long Term capital Gain	<ul style="list-style-type: none"> <li>Compute long term Capital Gain</li> </ul>	K4
1.4	Exemptions u/s.54	<ul style="list-style-type: none"> <li>List out exemptions under Sec.54</li> <li>Apply exemptions under Sec.54 while computing Capital Gain</li> </ul>	K3
<b>UNIT II – INCOME FROM OTHER SOURCES AND SET OFF AND CARRY FORWARD OF LOSSES</b>			
2.1	Income Chargeable under Other Sources Basis of Charge Specific Income General Income Taxability of Dividend Income	<ul style="list-style-type: none"> <li>Discuss the income chargeable under Other Sources</li> <li>Describe basis of charge for Other Sources</li> <li>Analyse the income chargeable under Other Sources</li> </ul>	K4
2.2	Accumulated Profits	<ul style="list-style-type: none"> <li>Analyse the incidence of tax treatment on accumulated Profits</li> </ul>	K4
2.3	Interest on Securities Exempted Interest on Securities	<ul style="list-style-type: none"> <li>Discuss the provisions for interest on Securities</li> <li>Describe the exempted interest on Securities</li> </ul>	K2
2.4	Tax Deducted at Sources on Securities	<ul style="list-style-type: none"> <li>Calculate tax deducted at sources on securities.</li> </ul>	K4

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.5	Computation of Income from Other Sources.	<ul style="list-style-type: none"> <li>• Compute Income from Other Securities</li> </ul>	K4
2.6	Set Off and Carry Forward of Losses	<ul style="list-style-type: none"> <li>• Explain the provisions of Set off and Carry Forward of Losses</li> </ul>	K2
2.7	Intra –Head Adjustment Sec.70	<ul style="list-style-type: none"> <li>• Workout the intra-head adjustment u/s 70.</li> </ul>	K3
2.8	Inter-Head Adjustment Sec.71	<ul style="list-style-type: none"> <li>• Workout the inter-head Adjustment u/s.71</li> </ul>	K3
2.9	Set Off of Losses	<ul style="list-style-type: none"> <li>• Compute total income chargeable to tax after carried out set off of losses.</li> </ul>	K4
<b>UNIT III – CLUBBING OF INCOMES AND DEDUCTIONS U/S 80C TO 80U.</b>			
3.1	Meaning –Clubbing of Incomes	<ul style="list-style-type: none"> <li>• Explain the meaning of Clubbing of Incomes</li> </ul>	K2
3.2	Income of Other person included in the Assessee’s Total Income	<ul style="list-style-type: none"> <li>• Describe the provisions when income of Other person included in the Assessee’s Total Income</li> </ul>	K2
3.3	Transfer of Income without Transfer of Asset	<ul style="list-style-type: none"> <li>• Explain the tax treatment for transfer of Income without Transfer of Asset</li> </ul>	K2
3.4	Revocable Transfer of Asset	<ul style="list-style-type: none"> <li>• Summarise the provisions related to revocable transfer of asset</li> </ul>	K2
3.5	Income of Spouse	<ul style="list-style-type: none"> <li>• Apply the tax treatment for income of spouse</li> </ul>	K3
3.6	Income from Asset transferred to Spouse	<ul style="list-style-type: none"> <li>• Analyse the tax provision for income from asset transferred to spouse</li> </ul>	K4

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.7	Income of Son's Wife or Daughter-in-Law	<ul style="list-style-type: none"> <li>Apply the provisions related to income of son's wife or daughter-in-law</li> </ul>	K3
3.8	Income from Assets Transferred to a Person or an AOP for the benefit of Spouse	<ul style="list-style-type: none"> <li>Apply the tax provisions to income from assets transferred to a person or an AOP for the benefit of Spouse.</li> </ul>	K3
3.9	Income from Assets Transferred to a Person or an AOP for the benefit of Son's wife	<ul style="list-style-type: none"> <li>Apply the tax provisions to income from assets transferred to a person or an AOP for the benefit of son's wife.</li> </ul>	K3
3.10	Income of Minor Child	<ul style="list-style-type: none"> <li>Explain the provisions for income of minor child</li> </ul>	K2
3.11	Conversion of Self Acquired Property into HUF Property	<ul style="list-style-type: none"> <li>Describe the provisions for conversion of self acquired property into HUF property.</li> </ul>	K2
3.12	Deductions from Gross Total Income Sec.80C to 80U	<ul style="list-style-type: none"> <li>Apply deductions u/s 80C to 80U from Gross Total Income.</li> <li>Compute total income chargeable to tax.</li> </ul>	K3
<b>UNIT IV- ASSESSMENT OF INDIVIDUAL AND TDS AND TCS</b>			
4.1	General Format for Computation of Tax Liability	<ul style="list-style-type: none"> <li>Prepare general format for computation of tax liability</li> </ul>	K6
4.2	Income of an Individual	<ul style="list-style-type: none"> <li>Describe incomes of an individual</li> </ul>	K2
4.3	Rates of Income Tax for Individual /HUF/AOP/BOI	<ul style="list-style-type: none"> <li>Explain the various rates</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



		of income tax for individual/HUF/AOP/B OI	
4.4	Computation of Tax Liability of Individuals	<ul style="list-style-type: none"> <li>• Compute tax liability of individuals</li> </ul>	K4
4.5	TDS Calculation & TCS	<ul style="list-style-type: none"> <li>• Calculate TDS and TCS</li> </ul>	K4
4.6	TDS Forms	<ul style="list-style-type: none"> <li>• Explain the contents of TDS forms</li> </ul>	K2
4.7	Due dates for remittance of TDS collected	<ul style="list-style-type: none"> <li>• Remember the due dates for remittance of TDS collected</li> </ul>	K1
4.8	Due dates for filing quarterly TDS returns	<ul style="list-style-type: none"> <li>• Remember the due dates for filing quarterly TDS returns</li> </ul>	K1
4.9	Penalties in case of default.	<ul style="list-style-type: none"> <li>• Explain the penalties in case of default</li> </ul>	K2
	Situations where TCS Form 26EQ become applicable	<ul style="list-style-type: none"> <li>• Describe the situations where TCS become applicable –Form 26EQ.</li> </ul>	K2
<b>UNIT V AUTHORITIES AND RETURN FILING PROCEDURES</b>			
5.1	Income tax Authorities	<ul style="list-style-type: none"> <li>• Discuss the functions of Income Tax Authorities</li> </ul>	K2
5.1.1	Judicial Authorities	<ul style="list-style-type: none"> <li>• Describe the power of Judicial Authorities</li> </ul>	K2
5.1.2	Powers of Income Tax Authorities	<ul style="list-style-type: none"> <li>• Analyse the power of Income Tax Authorities</li> </ul>	K4
5.1.3	Structure of Income Tax Authorities	<ul style="list-style-type: none"> <li>• Explain the structure of Income Tax Authorities</li> </ul>	K2
5.2	Assessment and its Types	<ul style="list-style-type: none"> <li>• Explain various assessment and its types</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

5.2.1	Filing of Return	<ul style="list-style-type: none"> <li>Discuss the procedures for filing of returns</li> </ul>	K2
5.2.2	Types of Return and Forms of Return	<ul style="list-style-type: none"> <li>Summarise the types of return and forms of returns</li> </ul>	K2
5.3	E- Filing	<ul style="list-style-type: none"> <li>Apply procedures for E-filing</li> </ul>	K3
5.4	Manual Filing	<ul style="list-style-type: none"> <li>Apply procedures for manual filing</li> </ul>	K3
5.5	Advance payment of tax	<ul style="list-style-type: none"> <li>Explain the provisions for advance payment of tax</li> </ul>	K2
5.6	Tax Planning	<ul style="list-style-type: none"> <li>Discuss various points in Tax Planning</li> </ul>	K2
5.7	Tax Holiday	<ul style="list-style-type: none"> <li>Understand about Tax Holiday</li> </ul>	K1
5.8	Refund of Tax	<ul style="list-style-type: none"> <li>Apply the provision for refund of tax</li> </ul>	K3

### MAPPING SCHEME FOR THE PO, PSO AND CO'S:

**L – Low**

**M – Moderate**

**H – High**

	PO1	PO2	PO3	PO4	P05	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	M	M	M	-	H	M	L	-	H	H	-	H
<b>CO2</b>	H	M	M	M	-	H	M	M	-	H	H	-	H
<b>CO3</b>	H	H	L	M	-	H	L	M	-	H	M	-	H
<b>CO4</b>	H	H	M	M	M	H	M	M	-	H	M	M	H
<b>CO5</b>	H	M	L	M	-	H	M	M	-	H	H	-	H
<b>CO6</b>	H	H	M	M	-	M	M	M	-	H	M	-	H

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<b>1. Internal Test-1</b> <b>2. Internal Test-II</b> <b>3. Seminar &amp; Assignments</b> <b>4. Attendance</b> <b>5. End Semester exam</b>
<b>Indirect</b>
<b>1. Internship and Project work</b>

**Course Coordinator : Dr.M.Nithiya**

<b>SEMESTER IV</b>	<b>ELECTIVE I / SKILL:13 –</b>	<b>CODE: U21AT4:1</b>
<b>CREDITS: 5</b>	<b>BUSINESS VALUATION AND ANALYSIS</b>	<b>HOURS/WEEK: 5</b>

## COURSE OUTCOMES

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

<b>S.NO</b>	<b>COURSE OUTCOMES</b>	<b>LEVEL</b>	<b>UNIT</b>
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	K6	IV

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	fair value		
6	Quantify the different approaches in valuation of human resources	K4	V

## UNIT I

### 1.1 FINANCIAL MODELS FOR PROJECT APPRAISAL 15HRS

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 15HRS

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.

## UNIT III

### 3.1 VALUATION IN MERGERS AND ACQUISITIONS 15HRS

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 15HRS

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 15HRS

5.1.1 Human Resources

5.1.2 Intellectual Assets

5.1.3 Intellectual Property

## UNIT VI TOPIC FOR SELF STUDY:

S.NO	TOPICS	WEB LINKS
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**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.	Global M&A Industry Trends	<a href="https://www.pwc.com/gx/en/services/deals/trends.html">https://www.pwc.com/gx/en/services/deals/trends.html</a>
2.	Biggest Mergers and Acquisitions in India	<a href="https://tradebrains.in/biggest-mergers-acquisition-india/">https://tradebrains.in/biggest-mergers-acquisition-india/</a>
3.	The Immeasurable value of Intellectual Capital	<a href="https://opexsociety.org/body-of-knowledge/the-immeasurable-value-of-intellectual-capital/">https://opexsociety.org/body-of-knowledge/the-immeasurable-value-of-intellectual-capital/</a>
4.	Accounting – A measurement Discipline	<a href="https://www.taxdose.com/accounting-a-measurement-discipline/#:~:text=Accounting%20is%20a%20measurement%20discipline,of%20selected%20objects%20or%20events.">https://www.taxdose.com/accounting-a-measurement-discipline/#:~:text=Accounting%20is%20a%20measurement%20discipline,of%20selected%20objects%20or%20events.</a>

## TEXT BOOK

1. Business Analysis and Valuation: Using Financial Statements, Krishna.G.Palepu and Paul M. Healy, Cengage Publications, 1<sup>st</sup>February, 2015.

## WEB REFERENCE

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

**Theory 60 % Problems 40 %**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course contents	Learning outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I - FINANCIAL MODELS FOR PROJECT APPRAISAL</b>			
1.1	Use of functions like Net Present Value (NPV)	<ul style="list-style-type: none"> <li>Explain the features and assumptions of Net Present Value</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.2	Internal Rate of Return (IRR)	<ul style="list-style-type: none"> <li>Discuss the advantages and drawbacks of Internal Rate of Return</li> </ul>	K2
1.3	Forecasting techniques.	<ul style="list-style-type: none"> <li>Analyze the business forecasting techniques</li> </ul>	K4
<b>UNIT II BUSINESS VALUATION BASICS</b>			
2.1	Principles and techniques of valuation	<ul style="list-style-type: none"> <li>Discuss the basic principles and techniques of Business Valuation</li> </ul>	K2
2.2	DCF	<ul style="list-style-type: none"> <li>Explain the features of discounted cash flow methods</li> </ul>	K2
2.3	Multiple methods	<ul style="list-style-type: none"> <li>Summarize the various methods of business valuation</li> </ul>	K2
2.4	Accounting based valuation	<ul style="list-style-type: none"> <li>Describe the Accounting Based Valuation</li> </ul>	K2
2.5	Assets valuation	<ul style="list-style-type: none"> <li>Analyze the factors in Assets Valuation</li> </ul>	K4
2.6	Earning valuation	<ul style="list-style-type: none"> <li>Discuss the valuation of business on the basis of earning</li> </ul>	K2
2.7	Cash flow valuation	<ul style="list-style-type: none"> <li>Analyze the cash flow valuation method</li> </ul>	K4
2.8	Other valuation basis.	<ul style="list-style-type: none"> <li>Explain the Relative valuation and Contingent Claim Valuation</li> </ul>	K2
<b>UNIT III VALUATION IN MERGERS AND ACQUISITIONS</b>			
3.1	Assets and cash flows	<ul style="list-style-type: none"> <li>Discuss the valuation of business on the basis of Assets and Cash flows</li> </ul>	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.2	Strengths and weakness of various valuation method	<ul style="list-style-type: none"> <li>Analyze the strengths and weakness of various valuation method</li> </ul>	K4
3.3	Recognition of interest of various stakeholders	<ul style="list-style-type: none"> <li>Explain the concepts of recognition of interest of various stakeholders</li> </ul>	K2
3.4	Selection of appropriate cost of capital for valuation	<ul style="list-style-type: none"> <li>Analyze the selection of cost of capital for valuation</li> </ul>	K4
3.5	Synergistic benefits	<ul style="list-style-type: none"> <li>Explain the synergistic benefits of mergers and acquisition</li> </ul>	K5
3.6	forms of consideration and terms of acquisitions	<ul style="list-style-type: none"> <li>Describe the different forms of consideration and terms of acquisitions</li> </ul>	K2
3.7	Post-merger integration process.	<ul style="list-style-type: none"> <li>Discuss the post-merger integration process</li> </ul>	K6
<b>UNIT IV FAIR VALUE IN ACCOUNTING MEASUREMENT</b>			
4.1	Concept	<ul style="list-style-type: none"> <li>Build the concept of Fair value in accounting measurement</li> </ul>	K6
4.2	Measurement techniques	<ul style="list-style-type: none"> <li>Discuss the measurement techniques.</li> </ul>	K6
4.3	Standards	<ul style="list-style-type: none"> <li>Explain the accounting standards regarding measurement</li> </ul>	K2
4.4	Challenges	<ul style="list-style-type: none"> <li>Forecast the challenges in accounting measurement using fair value</li> </ul>	K4
4.5	Accounting treatment.	<ul style="list-style-type: none"> <li>Compile the accounting treatment</li> </ul>	K6

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>UNIT-V VALUATION OF INTELLECTUAL RESOURCE</b>			
5.1	Human Resources	<ul style="list-style-type: none"> <li>Identify the different approaches in valuation of human resources</li> </ul>	K3
5.2	Intellectual Assets	<ul style="list-style-type: none"> <li>Discuss different methods of valuation of Intellectual assets</li> </ul>	K2
5.3	Intellectual Property	<ul style="list-style-type: none"> <li>Infer the prerequisites of valuation of intellectual property.</li> </ul>	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	M	-	H	-	-	-	H	H	-	H
CO2	H	H	H	M	-	H	L	-	-	H	H	-	H
CO3	M	M	-	-	-	M	-	-	-	M	-	-	M
CO4	M	L	-	-	-	M	-	-	-	M	-	-	M
CO5	M	L	L	-	-	M	-	-	-	M	L	-	M
CO6	M	L	M	L	-	M	L	-	-	M	L	-	M

### **COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>Internal Test-1</li> <li>Internal Test-II</li> <li>Seminar &amp; Assignments</li> <li>Attendance</li> <li>End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Internship and Project work</li> </ol>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



<b>SEMESTER IV</b>	<b>GENERAL:10/ALLIED: VI</b>	<b>CODE: U21AT4Y6</b>
<b>CREDITS: 4</b>	<b>COMPANY LAW</b>	<b>HOURS/WEEK: 4</b>

**Course Coordinator: Dr.M. Elayaraja**

### **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Explain the various types of Company	K2	I
2	Analyse the functions of Promoter of a Company	K4	I
3	Appraise the importance of the principal documents used in the formation of a company.	K5	II
4	Categorise the types of Prospectus	K2	III
5	Evaluate the provisions of Companies Act with the appointment and removal of directors.	K6	IV
6	Enumerate the various modes of winding up of a company.	K3	V

### **Unit I - Company and Types of Company 12 Hrs**

- 1.1 Company – Meaning and Features
- 1.2 Kinds of Companies
- 1.3 Difference between Company and Partnership
- 1.4 One Person Company
- 1.5 Private Company & Public Company
- 1.6 Company Limited by Guarantee & Shares
- 1.7 Holding Company & Subsidiary Company
- 1.8 Government Company
- 1.9 Associate Company & Small Company
- 1.10 Foreign Company & Global Company
- 1.11 Body Corporate & Listed Company
- 1.12 Conversion of Private Company into Public limited Company
- 1.13 Promotion of Company
- 1.14 Promoter and Functions
- 1.15 Lifting of Corporate Veil

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

**Unit II Incorporation of a Company 12 Hrs**

- 2.1 Incorporation -Meaning
- 2.2 Steps in Incorporation
- 2.3 Memorandum of Association and its contents
- 2.4 Alteration of MOA
- 2.5 Doctrine of Ultravires
- 2.6 Articles of Association and its Contents
- 2.7 Alteration
- 2.8 Doctrine of Constructive Notice and Indoor management
- 2.9 Difference between Memorandum of Association and Articles of Association
- 2.10 Certificate of Incorporation

**UNIT III Capital Formation and Certificate of Commencement 12Hrs**

- 3.1 Method of Issue of Stocks in the Primary Market
- 3.2 IPO, Private Placement, offer for Sale, Bought out Deals and Book Building
- 3.3 Prospectus and its contents
- 3.4 Types – Red Herring, Abridged and Shelf Prospectus
- 3.5 Statement in Lieu of Prospectus, Misstatements and Liability for Misstatement
- 3.6 Register of Companies
- 3.7 Certificate of Commencement of Business

**Unit – IV Company Administration 13 Hrs**

- 4.1 Managerial Personnel
- 4.2 Managing Director
- 4.3 Whole time Directors
- 4.4 Women Director
- 4.5 Chief Financial Officer
- 4.6 Resident Director & Independent Director
- 4.7 Power of Director
- 4.8 Appointment, Tenure and removal of Director
- 4.9 Auditors – Qualification and Disqualification,
- 4.10 Appointment – Powers – Duties and Responsibilities of Auditor
- 4.11 Company Secretary – Meaning,
- 4.12 Qualification, Appointment, Position, Rights, Duties, Liabilities

**Unit – V Company Meetings and Winding Up 11 Hrs**

- 5.1 Types of Meetings
- 5.2 Annual General Meeting
- 5.3 Extraordinary General Meetings
- 5.4 Board Meetings
- 5.5 Resolutions and Types
- 5.6 Requisites of a Valid Meeting, Agenda Minutes, Quorum, Proxy, Voting
- 5.7 Winding Up – Modes –and Consequences of Winding up .

**UNIT VI TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Registration charges	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2	Declaration and payment of Dividend	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>
3	Accounts of Companies	<a href="https://resource.cdn.icai.org/55857bos45243cp9.pdf">https://resource.cdn.icai.org/55857bos45243cp9.pdf</a>
4	Company Audit and Auditors	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>

### TEXT

N.D. Kapoor, Elements of Company Law, 30<sup>th</sup> Edition, Sultan Chand and Sons, New Delhi, 2016

### REFERENCES

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

### WEB LINKS

1. <https://freebcomnotes.blogspot.com/2016/06/formation-of-company.html>
2. [http://www.legalserviceindia.com/company%20law/com\\_4.htm](http://www.legalserviceindia.com/company%20law/com_4.htm)

<https://www.taxmann.com/blogpost/2000000260/winding-up-of-a-company.aspx>

### SPECIFIC LEARNING OUTCOMES(SLO)

UNIT	CONTENTS	LEARNING OUTCOMES	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION- Company and Types of Company</b>			
1.1	Company and Its features	<ul style="list-style-type: none"> <li>• Define Company</li> <li>• Discuss the features of Company</li> </ul>	K2
1.2	Kinds of Company	<ul style="list-style-type: none"> <li>• Classify the kinds of Company</li> <li>• Differentiate Company with Partnership firm.</li> </ul>	K4
1.3	One Person Company Private Company & Public Company Company Limited by Guarantee & Shares	<ul style="list-style-type: none"> <li>• Explain the purpose of formation of One Person Company</li> <li>• Compare Public Company</li> </ul>	K2  K6

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<p>with Private Company</p> <ul style="list-style-type: none"> <li>• Discuss the Company limited by Guarantee &amp; Shares</li> </ul>	K2
1.4	<p>Holding Company &amp; Subsidiary Company</p> <p>Government Company</p> <p>Associate Company &amp; Small Company</p> <p>Foreign Company &amp; Global Company</p> <p>Listed Company</p>	<ul style="list-style-type: none"> <li>• Explain the features of Holding Company and Subsidiary Company</li> <li>• Describe the features of Government Company</li> <li>• Define Associate Company</li> <li>• State about Foreign Company &amp; Global Company</li> <li>• Define Listed Company</li> </ul>	K2
1.5	Conversion of Private Company into Public limited Company	<ul style="list-style-type: none"> <li>• Summarise the procedures for converting private company into public company.</li> </ul>	K2
1.6	<p>Promotion of Company</p> <p>Promoter and Functions</p>	<ul style="list-style-type: none"> <li>• Explain the Concept of Promotion of Company</li> <li>• Define Promoter</li> <li>• Analyse the role of Promoter of a Company</li> </ul>	K4
1.7	Lifting of Corporate Veil	<ul style="list-style-type: none"> <li>• Discuss the circumstances where lifting of Corporate Veil is possible.</li> </ul>	K2
<b>UNIT II INCORPORATION OF A COMPANY</b>			
2.1	Incorporation of a Company	<ul style="list-style-type: none"> <li>• State the meaning of Incorporation</li> <li>• Explain the steps in Incorporation</li> </ul>	K2
2.2	<p>Memorandum of Association and its contents</p> <p>Alteration of MOA</p>	<ul style="list-style-type: none"> <li>• Define Memorandum of Association</li> <li>• What are the Contents of MOA?</li> </ul>	K2

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	Doctrine of Ultravires	<ul style="list-style-type: none"> <li>• Discuss the procedures for alteration of MOA</li> <li>• Define Doctrine of Ultra Vires</li> <li>• Explain the exemptions to Doctrine of Ultra Vires</li> </ul>	
2.3	Articles of Association and its Contents	<ul style="list-style-type: none"> <li>• Define Articles of Association</li> <li>• Discuss the contents of AOA</li> </ul>	K2
2.4	Alteration	<ul style="list-style-type: none"> <li>• Analyse the procedures for alteration of AOA</li> </ul>	K4
2.5	Doctrine of Constructive Notice and Indoor management	<ul style="list-style-type: none"> <li>• Define Doctrine of Constructive Notice</li> <li>• Give the meaning of Doctrine of Indoor Management</li> </ul>	K1
2.6	Difference between Memorandum of Association and Articles of Association	<ul style="list-style-type: none"> <li>• Distinguish between Memorandum of Association and Articles of Association</li> </ul>	K3
2.7	Certificate of Incorporation	<ul style="list-style-type: none"> <li>• Explain the importance of Certificate of Incorporation</li> </ul>	K2
<b>UNIT III CAPITAL FORMATION AND CERTIFICATE OF COMMENCEMENT</b>			
3.1	Method of issue of stocks in the primary Market	<ul style="list-style-type: none"> <li>• Discuss the methods of Issue of Stocks in the primary market</li> </ul>	K2
3.2	Prospectus and its contents	<ul style="list-style-type: none"> <li>• Define Prospectus</li> <li>• List out the contents of Prospectus</li> </ul>	K2
	Types – Red Herring, Abridged and Shelf Prospectus	<ul style="list-style-type: none"> <li>• Describe the types of Prospectus</li> </ul>	K2

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3.3.	Statement in Lieu of Prospectus, Misstatements and Liability for Misstatement	<ul style="list-style-type: none"> <li>• Explain the situations where a Statement in Lieu of Prospectus is required</li> <li>• Discuss on Misstatements in Prospectus</li> <li>• Summarise the liabilities for Misstatement</li> </ul>	K2
3.4	Register of Companies Certificate of Commencement of Business	<ul style="list-style-type: none"> <li>• State about Register of Companies</li> <li>• Discuss the importance of Commencement of Business</li> </ul>	K2
<b>UNIT IV COMPANY ADMINISTRATION</b>			
4.1	Company Administration Managing Director Whole time Directors Women Director Chief Financial Officer Resident Director & Independent Director	<ul style="list-style-type: none"> <li>• Analyse the Structure of Company Administration</li> <li>• Explain the position of MD, Whole Time Directors, Women Directors, CFO, Resident Director and Independent Director</li> </ul>	K4
4.2	Power of Director Appointment of Directors Tenure of Directorship Removal of Director	<ul style="list-style-type: none"> <li>• Discuss the Powers of Directors</li> <li>• What are the procedures for appointment and removal of Directors?</li> <li>• State about tenure of Directors</li> </ul>	K2
4.3	Auditors – Qualification and Disqualification, Appointment – Powers – Duties and Responsibilities of Auditor	<ul style="list-style-type: none"> <li>• Define Auditor</li> <li>• Summarise the qualification and disqualification of Auditor</li> <li>• Discuss on Appointment ,Powers and Duties &amp; Responsibilities of Auditor</li> </ul>	K2

**YELLOW** – ADDICTION  
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4.4	Company Secretary – Meaning  Qualification  Appointment  Position  Rights, Duties and Liabilities	<ul style="list-style-type: none"> <li>• Define Company Secretary</li> <li>• Summarise the qualification of Company Secretary</li> <li>• Discuss on Appointment of Secretary</li> <li>• Explain the legal position of Company Secretary</li> <li>• Analyse the rights ,duties and liabilities of Company Secretary</li> </ul>	K4
<b>UNIT V COMPANY MEETINGS AND WINDING UP</b>			
5.1	Types of Company Meetings	<ul style="list-style-type: none"> <li>• Explain the various types of Company meetings</li> </ul>	K2
5.2	Annual General Meeting	<ul style="list-style-type: none"> <li>• Discuss about Annual General Meeting</li> </ul>	K2
	Extraordinary General Meetings  Board Meetings	<ul style="list-style-type: none"> <li>• Describe the circumstances which requires Extraordinary General Meeting</li> <li>• Discuss on Board Meetings</li> </ul>	K5
5.3	Requisites of a Valid Meeting  Agenda  Minutes  Quorum,  Proxy  Voting	<ul style="list-style-type: none"> <li>• Summarise the requisites of a Valid Meeting</li> <li>• State about Agenda of a meeting</li> <li>• Discuss on Minutes of Meeting</li> <li>• Define Quorum of a Meeting</li> <li>• Discuss about Proxy and Voting at Meeting</li> </ul>	K4
5.4	Resolutions and Types	<ul style="list-style-type: none"> <li>• Define resolutions</li> <li>• Explain the types of resolutions</li> </ul>	K2

**YELLOW** – ADDICTION  
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5.5	Winding Up Modes Consequences of Winding up .	<ul style="list-style-type: none"> <li>Define winding up of a Company</li> <li>Classify the modes of winding up</li> <li>Analyse the Consequences of winding up</li> </ul>	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	L	M	-	H	M	-	M
CO2	H	M	H	-	-	M	L	M	-	H	H	-	M
CO3	H	M	H	M	-	H	H	M	-	H	H	-	H
CO4	H	M	H	M	-	H	L	M	-	H	H	-	H
CO5	H	M	M	M	-	H	H	M	-	H	M	-	H
CO6	H	M	M	-	-	H	M	M	-	H	M	-	H

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>Internal Test-1</li> <li>Internal Test-II</li> <li>Seminar &amp; Assignments</li> <li>Attendance</li> <li>End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course End Survey</li> </ol>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



**Course Coordinator :Dr.S.Manikandan**

## **COURSE OUTCOMES**

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

<b>S.NO</b>	<b>COURSE OUTCOMES</b>	<b>LEVEL</b>	<b>UNIT</b>
1	Prepare the accounts using receivables and payables techniques.	K5	I
2	Appraise the payroll management system in a company	K6	I
3	Use the advanced inventory system.	K2	II
4	Apply the business transactions in Accounting and Inventory vouchers.	K3	III

<b>SEMESTER IV</b>	<b>SBEC:II / GENERAL:XI –</b>	<b>CODE: U21ATPS3</b>	
<b>CREDITS: 4</b>	<b>COMPUTERISED ACCOUNTING - II</b>	<b>HOURS/WEEK: 4</b>	
5	Prepare summary of inventory with Cost Centres & Cost Categories.	K5	IV
6	Prepare accounts in multi currencies	K5	V

## **UNIT I**

### **1.1. Receivable and payable management 12 Hrs**

**1.1.1. Introduction and types of reference**

**1.1.2. New reference**

**1.1.3. Against reference**

**1.1.4. Advance reference**

**1.1.5. On account**

### **1.2. Payroll Management**

**1.2.1. Features of Payroll**

**1.2.2. Activation of Payroll**

**1.2.3. Processing Payroll**

**1.2.4. Creation of Employee Master**

**1.2.5. Creation of Payroll Units**

**1.2.6. Attendance Types**

**1.2.7. Creation of Pay heads**

**1.2.8. Defining Salary Details for an employee**

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 1.2.9. Salary Processing
- 1.2.10. Payroll Reports
- 1.2.11. Generating Pay Slip
- 1.2.12. Generating Attendance Sheet
- 1.2.13. Generating Payroll Statutory Summary

## UNIT II

### 2.1 Advanced Inventory 12Hrs

- 2.1.1. Order processing
- 2.1.2. Purchase Order Processing
- 2.1.3. Altering a Purchase Order
- 2.1.4. Sales Order Processing
- 2.1.5. Altering a Sales Order
- 2.1.6. Viewing Order Details
- 2.1.7. Display Columnar Orders & Stock Details
- 2.1.8. Bill pending and order pending details

### 2.2 Re-order level

- 2.2.1. Setting up re-order level
- 2.2.2. Preparing vouchers
- 2.2.3. Viewing the balance quantity
- 2.2.4. Ordering the minimum and maximum order quantity

## UNIT III

### 3.1 Additional Cost on Purchases 12 Hrs

- 3.1.1. Appropriate by value
- 3.1.2. Appropriate by quantity
- 3.1.3. Group and ledger for additional cost creation
- 3.1.4. Voucher preparation

### 3.2 Bill of Materials (BOM)

- 3.2.1. Component list creation
- 3.2.2. Voucher type creation for manufacturing journal
- 3.2.3. Voucher creation with additional cost while manufacturing
- 3.2.4. Fixation of selling price on cost price

## UNIT IV 12 Hrs

- ### 4.1 Actual and billed quantity and zero valued entry
- 4.1.1. Actual and billed quantity activation
  - 4.1.2. Zero valued entries
  - 4.1.3. Distinction between actual and billed quantity and zero valued entry
  - 4.1.4. Viewing the difference

### 4.2 Price List

- 4.2.1. Introduction and activation
- 4.2.2. Types of price level
- 4.2.3. Creation of price list
- 4.2.4. Creation of stock item and vouchers

## Unit V

### 5.1 Multiple Currencies 12 Hrs

- 5.1.1. Introduction and various types of Currency activation
- 5.1.2. Currency Creation, Alteration and Deletion
- 5.1.3. Voucher Class Creation
- 5.1.4. Meaning of Unadjusted Forex
- 5.1.5. Adjustment of Unadjusted Forex

### 5.2 Advanced Features

**YELLOW** – ADDICTION

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**BLUE** – INTERCHANGE

- 5.2.1. E-mailing a report
- 5.2.2. Benefits
- 5.2.3. Export and Import of Data
- 5.2.4. Benefits

## UNIT VI TOPICS FOR SELF STUDY

S.NO	TOPICS	WEB LINKS
1.	Best 10 Accounting Software in India	<a href="https://nextwhatbusiness.com/business-accounting-software-india/">https://nextwhatbusiness.com/business-accounting-software-india/</a>
2.	Why Your Data Is Safe On Cloud-based Accounting Software	<a href="https://www.businessinsider.in/why-your-data-is-safe-on-cloud-based-accounting-software/articleshow/39364420.cms">https://www.businessinsider.in/why-your-data-is-safe-on-cloud-based-accounting-software/articleshow/39364420.cms</a>
3.	The Evolution of Technology for the Accounting Profession	<a href="https://www.cpapracticeadvisor.com/home/article/10263076/the-evolution-of-technology-for-the-accounting-profession">https://www.cpapracticeadvisor.com/home/article/10263076/the-evolution-of-technology-for-the-accounting-profession</a>
4.	Inventory management: The importance of accounting software in the present scenario	<a href="https://yourstory.com/2021/05/inventory-management-importance-accounting-software/amp">https://yourstory.com/2021/05/inventory-management-importance-accounting-software/amp</a>

### TEXT

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

### REFERENCE

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

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I</b>			
1.1. Receivable and payable management			
1.1.1.	Introduction and types of	<ul style="list-style-type: none"> <li>• Write the introduction and</li> </ul>	

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	reference	types of reference	K6
1.1.2.	New reference	<ul style="list-style-type: none"> <li>• Create voucher with new reference</li> </ul>	
1.1.3.	Against reference	<ul style="list-style-type: none"> <li>• Create voucher with against reference</li> </ul>	
1.1.4.	Advance reference	<ul style="list-style-type: none"> <li>• Create voucher with advance reference</li> </ul>	
1.1.5.	On account	<ul style="list-style-type: none"> <li>• Create voucher with on account reference</li> </ul>	
<b>1.2. Payroll management</b>			
1.2.1.	Feature of payroll	<ul style="list-style-type: none"> <li>• Modify the feature of payroll</li> </ul>	
1.2.2.	Activation of payroll	<ul style="list-style-type: none"> <li>• Modify activation of payroll</li> </ul>	
1.2.3.	Processing payroll	<ul style="list-style-type: none"> <li>• Develop processing payroll</li> </ul>	
1.2.4.	Creation of employee master	<ul style="list-style-type: none"> <li>• Create employee master</li> </ul>	
1.2.5.	Creation of payroll units	<ul style="list-style-type: none"> <li>• Create payroll units</li> </ul>	
1.2.6.	Attendance types	<ul style="list-style-type: none"> <li>• Design attendance types</li> </ul>	
1.2.7.	Creation of pay heads	<ul style="list-style-type: none"> <li>• Create pay heads</li> </ul>	
1.2.8.	Defining salary details for an employee	<ul style="list-style-type: none"> <li>• Write salary details for an employee</li> </ul>	
1.2.9.	Salary processing	<ul style="list-style-type: none"> <li>• Prepare salary processing</li> </ul>	
1.2.10.	Payroll reports	<ul style="list-style-type: none"> <li>• Compose payroll report</li> </ul>	
1.2.11.	Generating pay slip	<ul style="list-style-type: none"> <li>• Develop pay slip</li> </ul>	
1.2.12.	Generating attendance sheet	<ul style="list-style-type: none"> <li>• Develop attendance sheet</li> </ul>	
1.2.13.	Generating payroll statutory summary	<ul style="list-style-type: none"> <li>• Develop payroll statutory summary</li> </ul>	
<b>UNIT II</b>			
<b>2.1. advanced inventory</b>			
2.1.1	Order processing	<ul style="list-style-type: none"> <li>• Create order processing</li> </ul>	
2.1.2	Purchase order processing	<ul style="list-style-type: none"> <li>• Create purchase order processing</li> </ul>	
2.1.3	Altering a purchase order	<ul style="list-style-type: none"> <li>• Modify purchase order</li> </ul>	
2.1.4	Sales order processing	<ul style="list-style-type: none"> <li>• Create sales order processing</li> </ul>	

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.1.5	Altering a sales order	<ul style="list-style-type: none"> <li>• Modify sales order</li> </ul>	K6
2.1.6	Viewing order details	<ul style="list-style-type: none"> <li>• Construct order details</li> </ul>	
2.1.7	Display columnar orders & stock details	<ul style="list-style-type: none"> <li>• Combine columnar orders and stock details</li> </ul>	
2.1.8	Bill pending and order pending details	<ul style="list-style-type: none"> <li>• Prepare bills pending and order pending details</li> </ul>	
2.2. Re-order level			
2.2.1	Stepping up re-order level	<ul style="list-style-type: none"> <li>• Organize re-order level</li> </ul>	
2.2.2	Preparing vouchers	<ul style="list-style-type: none"> <li>• Prepare vouchers</li> </ul>	
2.2.3	Viewing the balance quantity	<ul style="list-style-type: none"> <li>• Compile the balance quantity</li> </ul>	
2.2.4	Ordering the minimum and maximum order quantity	<ul style="list-style-type: none"> <li>• Planning the minimum and maximum order quantity</li> </ul>	
<b>UNIT III</b>			
3.1. Additional cost on purchases			
3.1.1	Appropriate by value	<ul style="list-style-type: none"> <li>• Rearrange appropriate by value</li> </ul>	K6
3.1.2	Appropriate by quantity	<ul style="list-style-type: none"> <li>• Rearrange appropriate by quantity</li> </ul>	
3.1.3	Group and ledger for additional cost creation	<ul style="list-style-type: none"> <li>• Create group and ledger for additional cost creation</li> </ul>	
3.1.4	Voucher preparation	<ul style="list-style-type: none"> <li>• Prepare voucher</li> </ul>	
3.2. Bills of Materials (BOM)			
3.2.1	Component list creation	<ul style="list-style-type: none"> <li>• Create component list</li> </ul>	
3.2.2	Voucher type creation for manufacturing journal	<ul style="list-style-type: none"> <li>• Create inventory voucher for manufacturing journal</li> </ul>	
3.2.3	Voucher creation with additional cost while manufacturing	<ul style="list-style-type: none"> <li>• Create vouchers with additional cost while manufacturing</li> </ul>	
3.2.4	Fixation of selling price on cost price	<ul style="list-style-type: none"> <li>• Design selling price on cost price</li> </ul>	
<b>UNIT IV</b>			
4.1. Actual and billed quantity and zero valued entry			

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.1.1	Actual and billed quantity activation	<ul style="list-style-type: none"> <li>• Create actual and billed quantity</li> </ul>	K6
4.1.2	Zero valued entries	<ul style="list-style-type: none"> <li>• Create zero valued entries</li> </ul>	
4.1.3	Distinction between actual and billed quantity and zero valued entry	<ul style="list-style-type: none"> <li>• Integrate actual and billed quantity and zero valued entry</li> </ul>	
4.1.4	Viewing the difference	<ul style="list-style-type: none"> <li>• Compose the difference</li> </ul>	
4.2. Price List			
4.2.1	Introduction and activation	<ul style="list-style-type: none"> <li>• Write introduction and activation</li> </ul>	
4.2.2	Types of price level	<ul style="list-style-type: none"> <li>• Compose various types of price level</li> </ul>	
4.2.3	Creation of price list	<ul style="list-style-type: none"> <li>• Create price list</li> </ul>	
4.2.4	Creation of stock item and vouchers	<ul style="list-style-type: none"> <li>• Create stock item and vouchers</li> </ul>	
UNIT V			
5.1. Multiple currencies			K1
5.1.1	Introduction and various types of currency activation	<ul style="list-style-type: none"> <li>• List out types of currency activation</li> </ul>	
5.1.2	Currency creation, alteration and deletion	<ul style="list-style-type: none"> <li>• Tabulate currency</li> </ul>	
5.1.3	Voucher class creation	<ul style="list-style-type: none"> <li>• State voucher class</li> </ul>	
5.1.4	Meaning of unadjusted forex	<ul style="list-style-type: none"> <li>• State the meaning of unadjusted forex</li> </ul>	
5.1.5	Adjustment of unadjusted forex	<ul style="list-style-type: none"> <li>• Reproduce the unadjusted forex</li> </ul>	
5.2. Advanced features			
5.2.1	E-mailing a report	<ul style="list-style-type: none"> <li>• Describe E-mailing report</li> </ul>	
5.2.2	Benefits	<ul style="list-style-type: none"> <li>• Define its benefits</li> </ul>	
5.2.3	Export and import of data	<ul style="list-style-type: none"> <li>• Quote the meaning of export and import of data</li> </ul>	
5.2.4	Benefits	<ul style="list-style-type: none"> <li>• Define its benefits</li> </ul>	

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course End Survey</li> </ol>

**Course Coordinator :Prof.S.Kavitha**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>SEMESTER IV</b>	<b>NMEC:II/ GENERAL:XII –</b>	<b>CODE: U21AT4E2</b>
<b>CREDITS: 2</b>	<b>INTRODUCTION TO GST</b>	<b>HOURS/WEEK: 2</b>

### **COURSE OUTCOMES**

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

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Categories the concept of GST with earlier taxation system of India	K4	I
2	Interpret the procedures for registration under GST regime	K2	II
3	Catalogue the scopes of supply under GST	K4	III
4	Appraise the time , Place and value of supply	K5	III
5	Analyse the ITC mechanisms	K4	IV
6	Compute the refund and 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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



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**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## UNIT VI TOPICS FOR SELF STUDY

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

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

## REFERENCES

1. Learn Tally.ERP.9 with GST and E-Way Bill, Rajesh Chheda, Ane Books, 1<sup>st</sup> 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	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1	Indirect tax System before GST	<ul style="list-style-type: none"> <li>Summarise the indirect tax system before GST</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.2	Concept and Features of GST	<ul style="list-style-type: none"> <li>• Discuss the concept of GST</li> <li>• State the features of GST</li> </ul>	K2
1.3	Taxes subsumed under GST	<ul style="list-style-type: none"> <li>• List out the taxes subsumed under GST</li> </ul>	K2
1.4	Taxes not subsumed under GST	<ul style="list-style-type: none"> <li>• Categorize the taxes not subsumed under GST</li> </ul>	K4
1.5	Types of GST - CGST,SGST, IGST and UTGST	<ul style="list-style-type: none"> <li>• Analyse the types of GST</li> </ul>	K4
1.6	Goods and Services exempted under GST	<ul style="list-style-type: none"> <li>• Examine the exempted goods and services under GST</li> </ul>	K4
1.7	Tax Rates	<ul style="list-style-type: none"> <li>• Bring out the GST Rates</li> </ul>	K2
<b>UNIT II REGISTRATION</b>			
2.1	Threshold Limit	<ul style="list-style-type: none"> <li>• Explain the threshold limit of GST</li> </ul>	K2
2.2	Documents Required for Registration	<ul style="list-style-type: none"> <li>• Discuss the documents required for GST registration</li> </ul>	K2
2.3	Types of Tax Payer	<ul style="list-style-type: none"> <li>• Classify the kinds of Tax payer</li> </ul>	K3
2.4	Regular Tax Payer	<ul style="list-style-type: none"> <li>• Who is regular tax payer?</li> </ul>	K1
2.5	Composite Tax Payer	<ul style="list-style-type: none"> <li>• Explain the term “Composite Tax Payer”</li> </ul>	K2
2.6	Exempted Tax Payer	<ul style="list-style-type: none"> <li>• Explain the term “Exempted Tax Payer”</li> </ul>	K2
<b>UNIT III SUPPLY OF GOODS AND SERVICES</b>			
3.1	Scope of Supply	<ul style="list-style-type: none"> <li>• Analyse the scope of Supply of goods and services under GST.</li> </ul>	K4
3.2	Time of Supply	<ul style="list-style-type: none"> <li>• Discuss the concept of Time of Supply</li> </ul>	K2
3.3.	Place of Supply	<ul style="list-style-type: none"> <li>• Describe the concept of Place</li> </ul>	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		of Supply <ul style="list-style-type: none"> <li>Appraise the time and Place value of supply</li> </ul>	K5
3.4	E -Invoice and E Way Bill	<ul style="list-style-type: none"> <li>Apply the concept of E-invoice and E-way Bill</li> </ul>	K3
<b>UNIT IV INPUT TAX CREDIT MECHANISM</b>			
4.1	Input Tax Credit	<ul style="list-style-type: none"> <li>Analyse the Input Tax Credit System</li> </ul>	K4
4.2	Eligible Input Tax Credit	<ul style="list-style-type: none"> <li>Discuss the eligibility criteria for Input Tax Credit System</li> </ul>	K2
4.3	Non Eligible Input Tax Credit	<ul style="list-style-type: none"> <li>Summarize the criteria for non eligible input tax credit</li> </ul>	K2
4.4	Input Tax Credit Claim	<ul style="list-style-type: none"> <li>Discuss the procedures for Input Tax Credit Claim.</li> </ul>	K2
<b>UNIT V RETURNS AND PAYMENT OF TAX</b>			
5.1	Types of Return Forms	<ul style="list-style-type: none"> <li>Discuss the types of Return forms</li> </ul>	K2
5.2	Payment of Tax	<ul style="list-style-type: none"> <li>Explain the importance of Electronic Tax Liability Register</li> <li>Discuss the Timeline for Payment of Tax</li> <li>Decide the Modes of Payment of Tax</li> </ul>	K5
5.3	Consequences of Non Compliance	<ul style="list-style-type: none"> <li>Examine the consequences of non compliances of GST</li> </ul>	K4
5.4	Accounts and other Records	<ul style="list-style-type: none"> <li>Discuss the accounting records and other records for GST payment</li> </ul>	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course End Survey</li> </ol>

**Course Coordinator :Dr.M.Nithiya**

<b>SEMESTER V</b>	<b>SKILL:15/CORE: VIII –</b>	<b>CODE: U21AT508</b>
<b>CREDITS:4</b>	<b>GOODS AND SERVICES TAX - I</b>	<b>HOURS/WEEK: 4</b>

### COURSE OUTCOMES

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

YELLOW – ADDICTION

GREEN – NEW COURSE

BLUE – INTERCHANGE

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 the procedures for Collection of GST	K2	III
5	Summarize the time limit to raise tax invoice	K3	IV
6	Describe process of Registration	K2	V

### **UNIT-I INTRODUCTION TO GOODS AND SERVICES TAX 12 Hrs**

- 1.1 Concept of Indirect Taxes
- 1.2 Indirect Tax Structure in India
- 1.3 Concept & Features of GST
- 1.4 GST Framework
- 1.5 GST Council & GST Network.

### **UNIT-II TAXABLE EVENT FOR LEVY OF GOODS AND SERVICES TAX 12 Hrs**

- 2.1 Concept of Taxable Event
- 2.2 Concept of Supply under GST together with Schedules I, II, III to CGST Act
- 2.3 Definitions of certain terms viz. Goods, Services, Consideration, Business, Person, Aggregate Turnover, Registered person, Taxable person, Supplier, Recipient, Agent, Import of services and Export of services
- 2.4 Supply under CGST Act covering Outward supply, Inward supply, Exempt supply, Taxable Supply, Non-taxable supply, Composite Supply, Mixed supply
- 2.5 Supply under IGST Act covering Inter-state supply, Intra-state supply, Zero-rated supply
- 2.6 SIMPLE CASE STUDIES ON APPLICATION OF CONCEPTS

### **UNIT-III LEVY AND COLLECTION OF GOODS AND SERVICES TAX 12 Hrs**

- 3.1 Modes of collection of tax
- 3.2 Forward Charge and Reverse Charge Mechanisms
- 3.3 Levy and collection of GST under CGST Act and IGST Act,
- 3.4 Overview of Reverse Charge Mechanism
- 3.5 Overview of Composition Scheme
- 3.6 SIMPLE CASE STUDIES ON APPLICATION OF CONCEPTS

### **UNIT- IV TIME OF SUPPLY 12 Hrs**

- 4.1 Concept of Time of supply
- 4.2 Time limit to raise tax invoice
- 4.3 Time of supply of goods
- 4.4 Time of supply of services
- 4.5 Time of supply of goods taxed on reverse charge basis

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.6 Time of supply of goods taxed on forward charge basis

4.7 SIMPLE PROBLEMS BASED ON TIME OF SUPPLY

## UNIT- V REGISTRATION UNDER GOODS AND SERVICES TAX 12Hrs

5.1 Requirement to register under GST Act.

5.2 Compulsory registration

5.3 Registration procedure for persons other than those having UIN

5.4 Suspension and cancellation of registration

5.5 Revocation of suspended or cancelled registration.

5.6 CASE STUDY DISCUSSION ON REGISTRATION

## UNIT VI TOPICS FOR SELF STUDY

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

### BOOKS FOR REFERENCE:

1. Ganashyam Upadhyay(2017),Goods and Services Tax, Asia Book house, Hyderabad
2. Vasisha chaudhary (2017),GST-A practical Approach, Taxmann NewDelhi
3. ICAI(2018), Indirect Laws-GST ModuleI,ICAIpublications,Newdelhi
4. K S Hariharan,(2017), A Brief Commentary on GST with law, Volume One and Two, Hariharan Associates, Kochi
5. Filing of GST Return, ABPL Publications.
6. CA. Rajasekaran KE- Books → Downloads <https://procademyedu.in/>
7. [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in)
8. <https://ewaybill.nic.in>

40% Theory and 60% Practical

UNIT	CONTENTS	LEARNING OUTCOMES	Blooms Taxonomic Level of
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**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

			Transaction
<b>UNIT I INTRODUCTION TO GOODS AND SERVICES TAX</b>			
1.1	Concept of Indirect Taxes	<ul style="list-style-type: none"> <li>Summarise the indirect tax system before GST</li> </ul>	K2
1.2	Indirect Tax Structure in India	<ul style="list-style-type: none"> <li>Discuss the Indirect Tax Structure in India</li> </ul>	K2
1.3	Concept & Features of GST	<ul style="list-style-type: none"> <li>Describe the concept of GST</li> <li>Explain the features of GST</li> </ul>	K2
1.4	GST Framework	<ul style="list-style-type: none"> <li>Analyse the framework of GST</li> </ul>	K4
1.5	GST Council & GST Network.	<ul style="list-style-type: none"> <li>Explain the functions of GST Council</li> <li>Analyse the features and functions of GST Network</li> </ul>	K4
<b>UNIT II TAXABLE EVENT FOR LEVY OF GOODS AND SERVICES TAX</b>			
2.1	Concept of Taxable Event	<ul style="list-style-type: none"> <li>Explain the concept of Taxable event</li> </ul>	K2
2.2	Concept of Supply under GST together with Schedules I, II, III to CGST Act	Discuss the concept of Supply under GST together with Schedules I, II, III to CGST Act	K2
2.3	Definitions of certain terms viz. Goods, Services, Consideration, Business, Person, Aggregate Turnover, Registered person, Taxable person, Supplier, Recipient, Agent, Import of services and Export of services	Explain the following terms: Goods, Services, Consideration, Business, Person, Aggregate Turnover, Registered person, Taxable person, Supplier, Recipient, Agent, Import of services and Export of services	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



2.4	Supply under CGST Act covering Outward supply, Inward supply, Exempt Supply, Taxable Supply, Non-taxable supply, Composite Supply, Mixed supply	<ul style="list-style-type: none"> <li>Discuss the various terms related with Supply under CGST.</li> </ul>	K2
2.5	Supply under IGST Act covering Inter-state supply, Intra-state supply, Zero-rated supply	<ul style="list-style-type: none"> <li>Explain the term Supply under IGST act covering Inter-State supply, Intra-State supply and Zero rated Supply</li> </ul>	K2
2.6	Simple case studies on application of concepts	<ul style="list-style-type: none"> <li>Analyse simple case studies on application of concepts of Supply.</li> </ul>	K4
<b>UNIT III LEVY AND COLLECTION OF GOODS AND SERVICES TAX</b>			
3.1	Modes of collection of tax	<ul style="list-style-type: none"> <li>Discuss the mode of collection of tax</li> </ul>	K2
3.2	Forward Charge and Reverse Charge Mechanisms	<ul style="list-style-type: none"> <li>Apply the provisions for forward charge and reverse charge.</li> </ul>	K3
3.3.	Levy and collection of GST under CGST Act and IGST Act	<ul style="list-style-type: none"> <li>Analyse the procedures for levy and collection of GST under CGST Act and IGST Act</li> </ul>	K4
3.4	Overview of Reverse Charge Mechanism  Overview of Composition Scheme	<ul style="list-style-type: none"> <li>Give an overview of reverse charge mechanism and Composition scheme.</li> </ul>	K2
3.5	Simple case studies on application of concepts	<ul style="list-style-type: none"> <li>Analyse the Simple case studies on application of concepts</li> </ul>	K4

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>UNIT IV TIME OF SUPPLY</b>			
4.1	Concept of Time of supply	<ul style="list-style-type: none"> <li>Analyse the concept of Supply</li> </ul>	K2
4.2	Time limit to raise tax invoice	<ul style="list-style-type: none"> <li>Explain the time limit to raise tax invoice</li> </ul>	K2
4.3	Time of supply of goods	<ul style="list-style-type: none"> <li>State the provisions of time of supply</li> </ul>	K1
4.4	Time of supply of services	<ul style="list-style-type: none"> <li>Discuss the provisions of supply of services</li> </ul>	K2
4.5	Time of supply of goods taxed on reverse charge basis	<ul style="list-style-type: none"> <li>Describe the time of supply of goods taxed on reverse charge basis</li> </ul>	K2
4.6	Time of supply of goods taxed on forward charge basis	<ul style="list-style-type: none"> <li>Explain time of supply of goods taxed on forward charge basis</li> </ul>	K2
4.7	Simple problems based on time of supply	<ul style="list-style-type: none"> <li>Solve simple problems based on time of supply</li> </ul>	K5
<b>UNIT REGISTRATION UNDER GOODS AND SERVICES TAX</b>			
5.1	Requirement to register under GST Act	<ul style="list-style-type: none"> <li>Analyse the requirements to register under GST Act</li> </ul>	K4
5.2	Compulsory registration	<ul style="list-style-type: none"> <li>Discuss the provisions for compulsory registration</li> </ul>	K2
5.3	Registration procedure for persons other than those having UIN	<ul style="list-style-type: none"> <li>Adopt registration procedures for persons other than those having UIN</li> </ul>	K5
5.4	Suspension and cancellation of registration	<ul style="list-style-type: none"> <li>Discuss the provisions for suspension and cancellation of registration</li> </ul>	K2
5.5	Revocation of suspended or cancelled registration	<ul style="list-style-type: none"> <li>State the provisions for revocation of suspended or cancelled registration</li> </ul>	K1
5.6	Case study discussion	<ul style="list-style-type: none"> <li>Discuss some case studies on</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	on registration	registration	
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## MAPPING SCHEME FOR THE PO, PSOS AND COS

**L-Low**

**M-Moderate**

**H- High**

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

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course End Survey</li> </ol>

**Course Coordinator: Prof.S.Kavitha**

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>SEMESTER V</b>	<b>SKILL:16/CORE: IX -</b>	<b>CODE: U21AT509</b>
<b>CREDITS: 5</b>	<b>CORPORATE ACCOUNTING</b>	<b>HOURS/WEEK: 5</b>

### **COURSE OUTCOMES**

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

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Apply the concept of issue of shares	K3	I
2	Examine the provisions for redemption of Preference Shares	K4	I
3	Analyse the methods of issue of Debentures	K4	II
4	Prepare financial statements of companies	K6	III
5	Appraise the accounting treatments relating with Amalgamation	K5	IV
6	Prepare a Consolidated Balance sheet of Holding and Subsidiary companies	K6	V

### **Unit I ISSUE AND REDEMPTION OF SHARES 15 Hrs**

- 1.1 Shares and types of share capital
- 1.2 Method of Issue of shares
- 1.3 Issue of Shares at Par and Premium
- 1.4 Over subscription, under subscription and Pro-rata allotment
- 1.5 Forfeiture and reissue of shares
- 1.6 Redemption of Preference shares

### **UNIT II ISSUE AND REDEMPTION OF DEBENTURES 12 Hrs**

- 2.1 Debentures and Types of Debentures

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 2.2 Methods of Issue of Debentures
- 2.3 Issue of Debentures at Par, Premium and Discount
- 2.4 Redemption of debentures s
- 2.5 Methods of Redemption - Purchase of Own Debentures
- 2.6 Sinking fund method

### UNIT III PREPARATION OF COMPANY'S FINANCIAL STATEMENTS 12 Hrs

- 3.1 Profit Prior to Incorporation
- 3.2 Preparation of Profit and Loss accounts including Managerial Remuneration
- 3.3 Profit and Loss Appropriation Accounts
- 3.4 Preparation of Balance Sheet,

### UNIT IV AMALGAMATION AND INTERNAL RECONSTRUCTION 18 Hrs

- 4.1 Amalgamation- Meaning, Types of Amalgamation
- 4.2 Purchase Consideration
- 4.3 Methods of Calculation of Purchase Consideration
- 4.4 Amalgamation in the nature of Merger and Purchase
- 4.5 Internal Reconstruction

### UNIT V HOLDING COMPANY AND LIQUIDATION 18 Hrs

- 5.1 Concept of Holding Company and Subsidiary Company
- 5.2 Holding Company accounts with one subsidiary
- 5.3 Preparation of Consolidated Balance Sheet
- 5.4 Liquidation of Company
- 5.5 Statement of Affairs
- 5.6 Liquidator's Final Statement

### UNIT VI TOPICS FOR THE SELF STUDY

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

### TEXT

- i. Reddy and Moorthy - Corporate Accounting - Margham publications, As per revised schedule VI.

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## REFERENCE

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

## WEB REFERNCE

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 Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I ISSUE AND REDEMPTION OF SHARES</b>			
1.1	Shares and Types of Share Capital	Define Shares Explain the types of Share capital	K2
1.2	Method of Issue of shares	Describe the method of issue of shares	K2
1.3	Issue of Shares at Par and Premium	Prepare Journal Entries for issue of shares at par and premium	K2 K4
1.4	Over subscription, under subscription and Pro-rata allotment	State about Over Subscription and Under Subscription Define Pro-rata Allotment	K1 12
1.5	Forfeiture and reissue of shares	Explain the concept of forfeiture and reissue of shares Prepare journal entries for forfeiture and reissue of shares	K2 K6
1.6	Redemption of Preference shares	Examine the requirements for redemption of Preference shares	K4
<b>UNIT –II ISSUE AND REDEMPTION OF DEBENTURES</b>			
2.1	Debentures and Types of Debentures	Explain the concept of Debentures Describe the types of Debentures	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.2	Methods of Issue of Debentures	Analyse the method of issue of Debentures	K4
2.3	Issue of Debentures at Par, Premium and Discount	Discuss the issue of debentures at par, Premium and discount. Analyze the journal entries relating to issue of debentures at par and at premium	K4
2.4	Redemption of debentures	Discuss the various methods of redemption of debentures	K2
2.5	Methods of Redemption - Purchase of Own Debentures	Explain the concept of purchase of own debentures. Prepare the journal entries and accounts for redemption of debentures under purchase of own debentures method.	K4 K6
2.6	Sinking fund method	Prepare journal entries and ledger accounts under Sinking Fund method	K6
<b>UNIT III PREPARATION OF COMPANY'S FINANCIAL STATEMENTS</b>			
3.1	Profit Prior to Incorporation	Describe the concept of Profit Prior to Incorporation Compute Profit prior to Incorporation	K2 K5
3.2	Preparation of Profit and Loss accounts including Managerial Remuneration	Prepare Profit and Loss accounts including Managerial Remuneration	K6
3.3	Profit and Loss Appropriation Accounts	Prepare Profit and Loss Appropriation Accounts	K6
3.4	Preparation of Balance Sheet.	Prepare Balance Sheet.	K6
<b>UNIT IV AMALGAMATION AND INTERNAL RECONSTRUCTION</b>			

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.1	Amalgamation- Meaning Types of Amalgamation	<ul style="list-style-type: none"> <li>Define Amalgamation</li> <li>Discuss the types of Amalgamation</li> </ul>	K2 K4
4.2	Purchase Consideration Methods of Calculation of Purchase Consideration	<ul style="list-style-type: none"> <li>State the Meaning of Purchase Consideration</li> <li>Summarise the methods of calculating Purchase Consideration</li> <li>Compute Purchase Consideration under various methods.</li> </ul>	K2 K3 K5
4.3	Amalgamation in the nature of Merger and Purchase	<ul style="list-style-type: none"> <li>Prepare journal entries, ledger accounts and Balance sheet for Amalgamating Companies.</li> </ul>	K2
4.4	Internal Reconstruction	<ul style="list-style-type: none"> <li>Discuss the concept of Internal Reconstruction</li> <li>Prepare journal entries for internal reconstruction.</li> </ul>	K6
<b>UNIT V HOLDING COMPANY AND LIQUIDATION</b>			
5.1	Concept of Holding Company and Subsidiary Company	Discuss the concept of Holding and Subsidiary Company	K2
5.2	Holding Company accounts with one subsidiary	Mention the meaning of Revenue and Capital Profit Compute Cost of Control Calculate Minority Interest Estimate the unrealised profit	K5
5.3	Preparation of Consolidated Balance Sheet	Prepare Consolidated Balance sheet of Holding and Subsidiary companies	K6
5.4	Liquidation of Company	Explain the concept of Liquidation of Company	K2
5.5	Statement of Affairs	Prepare Liquidator's Statement of Affairs	K6

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



5.6	Liquidator's Final Statement	Compute Liquidator's Remuneration Prepare Liquidator's Final Statement	K4
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### MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course End Survey</li> </ol>

**Course Coordinator: Prof.P. Senthilkumar**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>SEMESTER V</b>	<b>ELECTIVE:II / SKILL:17 -</b>	<b>CODE: U21AT5:2</b>
<b>CREDITS: 5</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>HOURS/WEEK: 5</b>

### **COURSE OUTCOMES**

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

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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 15Hrs**

- 1.0 Management Accounting
- 1.1 Meaning and Definitions
- 1.2 Objectives
- 1.3 Scope and functions
- 1.4 Advantages and limitations

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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**

**15Hrs**

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

## **UNIT III PREPARATION OF FUND FLOW STATEMENT AND CASH FLOW STATEMENT**

**15Hrs**

### **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.

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## **Unit IV MARGINAL COSTING AND BREAK EVEN ANALYSIS 15Hrs**

### **4.1 Marginal Costing**

4.1.1 Meaning and Definitions

4.1.2 Features

4.1.3 Merits and demerits

### **4.2 CVP analysis**

4.2.1. Meaning

4.2.2 Merits and demerits

4.2.3 Construction of break even chart

4.2.4 Assumptions underlying CVP analysis and break even chart

4.2.5 Marginal uses of Break even analysis

4.2.6 Problems in Marginal costing and Break even analysis (decision making problems)

## **UNIT V BUDGETARY CONTROL AND STANDARD COSTING**

**15Hrs**

### **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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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)

## UNIT VI TOPICS FOR SELF STUDY

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

### TEXT BOOK:

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

### REFERENCE

1. Management Accounting Theory, Problems and Solutions, R. Ramachandran and R. Srinivasan, Sriram publication, 17<sup>th</sup> Edition..

### WEB REFERENCE

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

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## SPECIFIC LEARNING OUTCOMES (SLO)

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

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.2	Nature and Limitations	<ul style="list-style-type: none"> <li>Describe the Nature and limitations of Financial Statement analysis</li> </ul>	K2
2.3	Ratio Analysis	<ul style="list-style-type: none"> <li>State the meaning of Ratio analysis</li> <li>Classify the various types accounting ratios</li> </ul>	K1 K2
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> <li>Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern</li> </ul>	K4
2.5	Computation of Ratios.	<ul style="list-style-type: none"> <li>List out the Classification of ratios</li> <li>Illustrate the problems in Ratios</li> <li>Prepare a Comparative Income Statement and Comparative balance sheet.</li> </ul>	K1 K2 K3
<b>UNIT III – PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT</b>			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> <li>Define Funds Flow Statement</li> <li>Summarize the Objectives of Funds Flow Statement</li> </ul>	K2
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> <li>Compare Funds flow statement with Income statement and Balance sheet.</li> </ul>	K4
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> <li>List out the different items of sources and application of funds.</li> <li>Explain how funds from operation are calculated.</li> </ul>	K4
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> <li>Prepare a Funds Flow Statement</li> </ul>	K3

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.5	Cash Flow Statement	<ul style="list-style-type: none"> <li>State the meaning of Cash Flow statement</li> <li>Explain how cash flow statement differs from Fund flow Statement</li> <li>Prepare a Cash Flow Statement as per AS3.</li> </ul>	K1 K2 K3
<b>UNIT IV – MARGINAL COSTING AND BREAK EVEN ANALYSIS</b>			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> <li>Define Marginal Costing</li> </ul>	K1
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> <li>Explain the features of Marginal costing</li> <li>Illustrate the merits and demerits of Marginal Costing</li> </ul>	K2
4.3	Break even Chart	<ul style="list-style-type: none"> <li>Demonstrate a Break Even Chart.</li> </ul>	K2
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> <li>Express the objectives of Cost Volume Profit Analysis.</li> <li>Estimate the Marginal cost statement.</li> </ul>	K2
<b>UNIT V – BUDGETARY CONTROL AND STANDARD COSTING</b>			
5.1	Budget- Introduction	<ul style="list-style-type: none"> <li>Define the term Budget</li> <li>Explain the advantages and disadvantages of budgetary control.</li> </ul>	K2
5.2	Types of Budgets	<ul style="list-style-type: none"> <li>Classify the different types of budgets.</li> <li>Discuss the process of installation of budgetary control system.</li> <li>Prepare the different types of Budget.</li> </ul>	K2 K2 K3
5.3	Standard Costing- Introduction	<ul style="list-style-type: none"> <li>Define the term Standard Costing</li> <li>Interpret the advantages and disadvantages of Standard Costing</li> </ul>	K1 K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> <li>Differentiate between Budgetary control and Standard Costing.</li> </ul>	K4
5.5	Variance	<ul style="list-style-type: none"> <li>Define Variance.</li> <li>Identify the different types of material variance.</li> <li>List the different types of labour variance.</li> <li>Calculate the material and labour variance</li> </ul>	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	M	M	-	H	M	M	-	H	H	-	H
CO2	H	M	H	M	-	H	M	-	-	H	H	-	H
CO3	H	M	M	M	-	H	M	-	-	H	M	-	H
CO4	H	H	M	M	-	H	M	-	-	H	H	-	H
CO5	H	M	H	M	-	H	H	-	-	H	M	-	H
CO6	H	H	M	M	-	M	H	-	-	H	M	-	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>Internal Test-I</li> <li>Internal Test-II</li> <li>Seminar &amp; Assignments</li> <li>Attendance</li> <li>End Semester exam</li> </ol>
<b>Indirect</b>

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## 1. Course End Survey

**Course Coordinator :Dr.S.Manikandan**

<b>SEMESTER V</b>	<b>ELECTIVE II / SKILL -</b>	<b>CODE: U21AT5:A</b>
<b>CREDITS: 5</b>	<b>BUSINESS LAW</b>	<b>HOURS/WEEK: 5</b>

### 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	Appraise the special kinds of Contract	K6	II
4	Apply the provisions of the sale of Goods Act with respect to the Transfer of property	K3	III
5	Analyze the rights and duties of partners towards partners and third parties	K4	IV
6	Formulate the Rights and Reliefs of Consumers under Consumer Protection Act 1986	K5	V

### UNIT I INDIAN CONTRACT ACT 1872

**15HRS**

- 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.

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.9 Discharge of Contract and Remedies.

**UNIT II SPECIAL CONTRACTS 15 HRS**

- 2.1 Quasi Contract
- 2.2 Contingent Contract
- 2.3 Contract of Guarantee & Indemnity
- 2.4 Contract of Bailment
- 2.5 Contract of Pledge
- 2.6 Contract of Agency
  - 2.6.1 Features of Agency
  - 2.6.2 Relationship of Principal and agents
  - 2.6.3 Termination of Agency

**UNIT III THE SALE OF GOODS ACT 1930 INTERCHANGE 15HRS**

- 3.1 Contract of Sales of Goods
- 3.2 Conditions and Warranties
- 3.3 Transfer of Property
- 3.4 Performance of a contract of sale
- 3.5 Rights of unpaid Seller

**UNIT IV THE INDIAN PARTNERSHIP ACT, 1932 I/C 15HRS**

- 4.1 Concept of partnership:-Partnership and company, Hindu joint family firm, Test for determination of existence for partnership. Kinds of partnerships
- 4.2 Registration, Effects of non-registration.
- 4.3 Rights and duties of partners towards other partners.
- 4.4 Authority of partner and liabilities towards third parties
- 4.5 Admission, retirement, expulsion of partners and their liabilities
- 4.6 Dissolution of the firm

**UNIT V THE CONSUMER PROTECTION ACT, 1986 15HRS**

- 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

**UNIT VI TOPICS FOR THE SELF STUDY**

S. No	Topics	Web Links
1	force majeure Indian contract act	<a href="https://economictimes.indiatimes.com/small-biz/legal/what-is-force-majeure-the-legal-term-everyone-should-know-during-covid-19-crisis/articleshow/75152196.cms">https://economictimes.indiatimes.com/small-biz/legal/what-is-force-majeure-the-legal-term-everyone-should-know-during-covid-19-crisis/articleshow/75152196.cms</a>
2	Coronavirus, Force Majeure And Impact On Commercial Contracts	<a href="https://www.bloomberquint.com/coronavirus-outbreak/covid-19-coronavirus-force-majeure-and-impact-on-commercial-contracts">https://www.bloomberquint.com/coronavirus-outbreak/covid-19-coronavirus-force-majeure-and-impact-on-commercial-contracts</a>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3	Consumer Protection (E-Commerce) Rules, 2020	<a href="https://www.indialegallive.com/special/consumer-protection-e-commerce-rules-2020/">https://www.indialegallive.com/special/consumer-protection-e-commerce-rules-2020/</a>
4	New e-commerce rules to strengthen consumer rights	<a href="https://timesofindia.indiatimes.com/business/india-business/new-e-commerce-rules-to-strengthen-consumer-rights/articleshow/77071205.cms">https://timesofindia.indiatimes.com/business/india-business/new-e-commerce-rules-to-strengthen-consumer-rights/articleshow/77071205.cms</a>

### TEXT

1. Business Law , MC Kucchal & Vivek Kucchal , Vikas Publication 7<sup>th</sup> Edition

### REFERENCE

1. BusinessLaw – N.D.Kapoor , Sultan Chand & Sons

2.Business Laws, Sujit Kumar Das & Pankaj Kumar Roy, Oxford University Press, 2018.

### WEB REFERNCE

W1 <https://castudyweb.com/wp-content/uploads/2019/06/Indian-Contract-Act-Notes-1.pdf>

W2: <https://www.india.gov.in/indian-contract-act-1872-0>

W3:[https://www.icai.org/post.html?post\\_id=10086](https://www.icai.org/post.html?post_id=10086)

W4: <https://indiankanoon.org/doc/171398/>

W5: <https://www.toppr.com/guides/business-law/>

**Theory 100%**

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I – INDIAN CONTRACT ACT 1872</b>			
1.1	Indian Contracts Act-1872 Definition, kinds and concepts of contracts.	<ul style="list-style-type: none"> <li>Recall the definition of a Contract</li> <li>Explain the classifications of Contract</li> </ul>	K2
1.2	Offer and Acceptance	<ul style="list-style-type: none"> <li>Define Offer and Acceptance</li> <li>Identify the circumstances under which an offer will lapse</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.3	Consideration	<ul style="list-style-type: none"> <li>• Define consideration</li> <li>• Discuss the rules regarding consideration</li> <li>• Examine the statement “contract without considerations is void”</li> </ul>	K3
1.4	Capacity of Parties	<ul style="list-style-type: none"> <li>• Identify the rules regarding the capacity of parties to enter into the contract</li> <li>• Apply case laws in the area of business regarding capacity of parties</li> </ul>	K3
1.5	Free Consent	<ul style="list-style-type: none"> <li>• Define free consent</li> <li>• Differentiate misrepresentation from fraud</li> </ul>	K4
1.6	Legality and Objects of consideration	<ul style="list-style-type: none"> <li>• Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	K2
1.7	Void Agreements	<ul style="list-style-type: none"> <li>• Identify the rules regarding void agreement</li> </ul>	K2
1.8	Performance of Contract.	<ul style="list-style-type: none"> <li>• Identify the laws in the area of business regarding performance of contract.</li> </ul>	K3
1.9	Discharge of Contract and Remedies.	<ul style="list-style-type: none"> <li>• Summarize the various modes of discharge of contract</li> <li>• Define Breach of contract</li> <li>• Classify the remedies that are available to the affected party in case of breach of contract</li> </ul>	K3
<b>UNIT II THE SALE OF GOODS ACT 1930</b>			
2.1	Contract of Sales of Goods	<ul style="list-style-type: none"> <li>• Define contract of sale</li> <li>• Explain the essential elements of a contract of sale</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2.2	Conditions and Warranties	<ul style="list-style-type: none"> <li>• State the exceptions to the rule caveat emptor</li> <li>• Identify the implied conditions and warranties in a contract of sale</li> </ul>	K3
2.3	Transfer of Property	<ul style="list-style-type: none"> <li>• Apply the provisions of the sale of Goods Act with respect to the Transfer of property</li> </ul>	K3
2.4	Performance of a contract of sale	<ul style="list-style-type: none"> <li>• Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	K2
2.5	Rights of unpaid Seller	<ul style="list-style-type: none"> <li>• Summarize the rights of unpaid seller</li> </ul>	K3
<b>UNIT III THE INDIAN PARTNERSHIP ACT, 1932</b>			
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"> <li>• Define the partnership</li> <li>• Describe the contents of partnership deed</li> <li>• Explain the kinds of partnership</li> <li>• Distinguish between Partnership and Company</li> </ul>	K1 K2 K2 K4
3.2	Registration, Effects of non-registration	<ul style="list-style-type: none"> <li>• Examine the effects of registration and non registration of Partnership firm</li> </ul>	K4
3.3	Rights and duties of partners towards other partners.	<ul style="list-style-type: none"> <li>• Analyze the rights and duties of partners towards partners and third parties</li> </ul>	K4
3.4	Authority of partner and liabilities towards third parties	<ul style="list-style-type: none"> <li>• Describe the authority and liability of partner towards third party.</li> </ul>	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

3.5	Admission, retirement, expulsion of partners and their liabilities	<ul style="list-style-type: none"> <li>Identify the rules regarding Admission, retirement, expulsion of partners</li> </ul>	K3
3.6	Dissolution of the firm	<ul style="list-style-type: none"> <li>Summarize the conditions under which the firm dissolved</li> </ul>	K2
<b>UNIT IV THE COMPANIES ACT, 2013</b>			
4.1.1	Company-Definition, Meaning,	<ul style="list-style-type: none"> <li>Define company</li> <li>Explain the meaning of Company</li> </ul>	K2
4.1.2	Features and Types of Companies	<ul style="list-style-type: none"> <li>Analyze the features of Company</li> <li>Describe the types of companies</li> </ul>	K4
4.1.3	Incorporation of a Company	<ul style="list-style-type: none"> <li>Summarize the procedures for incorporation of company</li> </ul>	K3
4.1.4	Memorandum of Association	<ul style="list-style-type: none"> <li>Explain the contents of Memorandum</li> </ul>	K2
4.1.5	Article Of Association and Prospectus	<ul style="list-style-type: none"> <li>Discuss the contents of Article of Association</li> <li>Explain the types of Prospectus</li> </ul>	K2
4.1.6	Statement in lieu of Prospectus and share capital structure	<ul style="list-style-type: none"> <li>Explain the statement in lieu of prospectus.</li> </ul>	K2
4.2.1	Company Management	<ul style="list-style-type: none"> <li>Discuss about management of Company</li> </ul>	K2
4.2.2	Board of Director	<ul style="list-style-type: none"> <li>Explain the structure of Board of Director</li> </ul>	K2
4.2.3	Legal Position of Director	<ul style="list-style-type: none"> <li>Analyze the legal position of Director</li> </ul>	K4
4.2.4	Appointment,	<ul style="list-style-type: none"> <li>Explain the procedures for appointment of Company Director</li> </ul>	K2
4.2.5	Qualification,	<ul style="list-style-type: none"> <li>Describe the qualification of Director</li> </ul>	K2

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.2.6	Disqualification,	<ul style="list-style-type: none"> <li>• Discuss the disqualification of Company Director</li> </ul>	K2
4.2.7	Removals, Power, duties, Liabilities.	<ul style="list-style-type: none"> <li>• Describe the procedures for removal of Director</li> <li>• State the powers of Company Director</li> <li>• Summarize the duties and liabilities of Company Director</li> </ul>	K2 K1 K3
4.2.8	Managing Director	<ul style="list-style-type: none"> <li>• Explain the functions of Managing Director</li> </ul>	K2
4.2.9	Appointment and Disqualification.	<ul style="list-style-type: none"> <li>• Summarize the procedures for appointment and Disqualification</li> </ul>	K3
4.2.10	Manager-Meaning, Disqualification	<ul style="list-style-type: none"> <li>• Explain the role of Manager of a Company</li> <li>• Describe the disqualification of a manager of a company.</li> </ul>	K2 K2
4.3.1	Meaning of meeting	<ul style="list-style-type: none"> <li>• Explain the types of Company Meeting</li> <li>• Discuss the requirements of a valid meeting</li> </ul>	K2 K2
4.3.2	Statutory Meeting,	<ul style="list-style-type: none"> <li>• Discuss about Statutory Meeting</li> </ul>	K2
4.3.3	Annual General meeting,	<ul style="list-style-type: none"> <li>• Explain the purposes of Annual General Meeting</li> </ul>	K2
4.3.4	Extra ordinary meeting-	<ul style="list-style-type: none"> <li>• Describe the circumstances which require an Extraordinary General meeting</li> </ul>	K2
4.3.5	Board Meeting.	<ul style="list-style-type: none"> <li>• Discuss about Board meeting</li> </ul>	K2
<b>UNIT V THE CONSUMER PROTECTION ACT, 1986</b>			
5.1	Salient features of Act.	<ul style="list-style-type: none"> <li>• Define consumer protection and its salient features.</li> </ul>	K1

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



5.2	Definitions-Consumer, Complaint, Services,	<ul style="list-style-type: none"> <li>Discuss the circumstances under which the consumer can complains</li> </ul>	K2
5.3	Deficiency, Complaint. Procedure to file complaint	<ul style="list-style-type: none"> <li>Discuss the procedures to file complaints</li> </ul>	K2
5.4	Rights and Reliefs available to consumer	<ul style="list-style-type: none"> <li>Identifies the Rights and Reliefs available to consumer</li> </ul>	K3
5.5	Consumer Disputes Redressal Agencies (Composition, Jurisdiction, Powers and Functions.)	<ul style="list-style-type: none"> <li>Interpret and apply case laws regarding consumer disputes</li> <li>Explain the powers and functions of Redressal Agencies</li> </ul>	K5 K2
5.6	Procedure followed by Redressal Agencies	<ul style="list-style-type: none"> <li>Explain the Procedures to be followed by Redressal Agencies</li> </ul>	K2

### MAPPING SCHEME FOR THE POS, PSOS AND COS

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>Internal Test-1</li> <li>Internal Test-II</li> <li>Seminar &amp; Assignments</li> <li>Attendance</li> <li>End Semester exam</li> </ol>
<b>Indirect</b>

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## 1. Course End Survey

**Course Coordinator :Prof.P.Senthilkumar**

### **COURSE OUTCOMES**

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

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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

<b>SEMESTER V</b>	<b>GENERAL:14/CORE:X -</b>	<b>CODE: U21AT510</b>	
<b>CREDITS: 4</b>	<b>INTERNATIONAL TRADE FINANCE</b>	<b>HOURS/WEEK: 4</b>	
5	Discuss the taxonomy of Regional Trade Agreements	K2	IV
6	Appraise the potential problems associated with Foreign Direct Investment	K6	V

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

## **UNIT I – DETERMINATION OF NATIONAL INCOME (12HRS)**

- 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 (12HRS)**

- 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 (12HRS)**

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

## **UNIT IV –INTERNATIONAL TRADE (12HRS)**

- 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 (12HRS)**

- 5.1 Introduction
- 5.2 Types of Foreign Capital
- 5.3 Foreign Direct Investment (FDI)

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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

## UNIT VI TOPICS FOR THE SELF STUDY

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

### TEXT BOOK

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

### REFERENCE BOOK

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

### WEB REFERENCE

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

### 100% THEORY

### SPECIFIC LEARNING OUTCOMES(SLO)

Unit	Course content	Learning Outcomes	Blooms Taxonomic

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

			Level of Transaction
<b>UNIT I– DETERMINATION OF NATIONAL INCOME</b>			
1.1	National Income Accounting	Describe the concept of National Income	K2
1.2	Usefulness and Significance of National Income Estimates	Analyze the Usefulness of National Income Estimates	K4
1.3	Different Concepts of National Income	Classify types of National Income	K2
1.4	Measurement of National Income in India	Interpret the national income	K4
<b>UNIT II - THE KEYNESIAN THEORY OF DETERMINATION OF NATIONAL INCOME</b>			
2.1	Introduction	<ul style="list-style-type: none"> <li>Summarize the procedure and the process of Theory of Determination of National Income</li> </ul>	K2
2.2	Circular Flow in a Simple Two-Sector Model	<ul style="list-style-type: none"> <li>Explain the Circular Flow in a Simple Two-Sector Model</li> </ul>	K2
2.3	The Aggregate Demand Function: Two-sector Model	<ul style="list-style-type: none"> <li>Examine The Aggregate Demand Function</li> </ul>	K4
2.4	The Two-Sector Model of National Income Determination	<ul style="list-style-type: none"> <li>Analyse the models of determination of national income</li> </ul>	K4
2.5	The Investment Multiplier	<ul style="list-style-type: none"> <li>Examine the various investment position and criticize</li> </ul>	K4
2.6	Determination of	<ul style="list-style-type: none"> <li>Examine three sector model of</li> </ul>	K4

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	Equilibrium Income: Three Sector Model	equilibrium income	
2.7	Determination of Equilibrium Income: Four Sector Model	<ul style="list-style-type: none"> <li>Examine four sector model of equilibrium income</li> </ul>	K4
<b>UNIT III - MONETARY POLICY</b>			
3.1	Introduction	Explain the concepts Monetary policy	K1
3.2	Monetary Policy Defined	Recall the monetary policy concepts	K1
3.3	The Monetary Policy Framework	Examine the monetary policy frame work	K4
3.4	The Organizational Structure for Monetary Policy Decisions	Demonstrate the Monetary Policy Decisions	K3
<b>UNIT IV - INTERNATIONAL TRADE</b>			
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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>UNIT V - INTERNATIONAL CAPITAL MOVEMENTS</b>			
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 PO, PSOS AND COS**

**L-Low**

**M-Moderate**

**H- High**

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

### **COURSE ASSESSMENT METHODS**

**Direct**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>1. Internal Test-1</b> <b>2. Internal Test-II</b> <b>3. Seminar &amp; Assignments</b> <b>4. Attendance</b> <b>5. End Semester exam</b>
<b>Indirect</b>
<b>1. Internship and Project work</b>

**Course Coordinator :Dr.S.Manikandan**

<b>SEMESTER V</b>	<b>CORE :XI/ GENERAL:XV –</b>	<b>CODE: U21AT 511</b>
<b>CREDITS: 4</b>	<b>SOFT SKILLS</b>	<b>HOURS/WEEK: 4</b>

## **COURSE OUTCOMES**

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

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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 booking in Time Management	K2	V

## **UNIT I**

### **1.1 COMMUNICATION SKILLS**

**12HRS**

- 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**

**12HRS**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



- 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 12HRS**

- 3. 1.1 Meaning
- 3. 1.2 Types
- 3. 1.3 Do's and Don'ts in a GD interview
- 3. 1.4 List of some easy topics and case study based on interviews
- 3. 1.5 group discussion.

### **UNIT IV**

#### **4.1 ATTITUDE 12HRS**

- 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 12HRS**

- 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.

### **UNIT VI TOPICS FOR THE SELF STUDY**

<b>S. No</b>	<b>Topics</b>	<b>Web Links</b>
1	Self-Discovery	<a href="https://destinysodyssey.com/personal-development/self-discovery/">https://destinysodyssey.com/personal-development/self-discovery/</a>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2	Presentation Skills	<a href="https://wiki.ubc.ca/Presentation_Skills#:~:text=Presentation%20skills%20are%20the%20skills,the%20body%20language%20you%20convey.">https://wiki.ubc.ca/Presentation_Skills#:~:text=Presentation%20skills%20are%20the%20skills,the%20body%20language%20you%20convey.</a>
3	Assertiveness Skills	<a href="https://www.skillsyouneed.com/ps/assertiveness.html">https://www.skillsyouneed.com/ps/assertiveness.html</a>
4	Working under stress	<a href="http://careerweb.leeds.ac.uk/info/4/make_yourself_employable/202/employability_skills/13">http://careerweb.leeds.ac.uk/info/4/make_yourself_employable/202/employability_skills/13</a>

### BOOKS FOR REFERENCE

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

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Contents of the unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT 1 – COMMUNICATION SKILLS</b>			
1.1	Features of an effective Communication	<ul style="list-style-type: none"> <li>• Explain the features of an effective communication</li> </ul>	K2
1.2	Verbal and non-verbal Communication.	<ul style="list-style-type: none"> <li>• Summarize verbal and non-verbal communication</li> </ul>	K2
1.3	Barriers and filters	<ul style="list-style-type: none"> <li>• Discuss the barriers and filters of communication</li> </ul>	K2
1.4	Listening and active listening and feedback.	<ul style="list-style-type: none"> <li>• Discuss the essentials of listening, active listening and feedback</li> </ul>	K2
<b>UNIT II – RESUME WRITING</b>			
2.1	Meaning	<ul style="list-style-type: none"> <li>• Discuss the meaning of Resume writing.</li> </ul>	K2
2.2	Importance	<ul style="list-style-type: none"> <li>• Explain the importance of resume writing</li> </ul>	K2
2.3	Types	<ul style="list-style-type: none"> <li>• Describe the types of</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		resume writing	
2.4	Preparations	<ul style="list-style-type: none"> <li>• Prepare Resumes for different nature of jobs</li> </ul>	K3
2.5	Resume models	<ul style="list-style-type: none"> <li>• Use resume models</li> </ul>	K3
<b>UNIT III – INTERVIEW AND GROUP DISCUSSION</b>			
3.1	Meaning	<ul style="list-style-type: none"> <li>• Explain the meaning and purpose of interview</li> </ul>	K2
3.2	Types	<ul style="list-style-type: none"> <li>• Describe the types of interview</li> </ul>	K2
3.3	Do's and Don'ts in a GD interview	<ul style="list-style-type: none"> <li>• Discuss Do's and Don'ts in a GD interview</li> </ul>	K2
3.4	List of some easy topics and case study based on interviews	<ul style="list-style-type: none"> <li>• List out a few case study based on interviews</li> </ul>	K2
3.5	Group Discussion.	<ul style="list-style-type: none"> <li>• Practice Group Discussion</li> </ul>	K2
<b>UNIT IV – ATTITUDE</b>			
4.1	Meaning	<ul style="list-style-type: none"> <li>• Explain the meaning of Attitude</li> </ul>	K2
4.2	Types	<ul style="list-style-type: none"> <li>• Discuss the types of attitude</li> </ul>	K2
4.3	Ways to develop positive attitude	<ul style="list-style-type: none"> <li>• Describe the various ways to develop positive attitude</li> </ul>	K2
4.4	Attitude and behavioural change.	<ul style="list-style-type: none"> <li>• Summarize the importance of attitude and behavioural change</li> </ul>	K2
<b>UNIT V – TIME MANAGEMENT</b>			
5.1	Meaning	<ul style="list-style-type: none"> <li>• State the meaning and importance of time management</li> </ul>	K1

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

5.2	Second generation time management	<ul style="list-style-type: none"> <li>Classify the various techniques of second generation time management</li> </ul>	K3
5.3	Calendars and appointment books	<ul style="list-style-type: none"> <li>Explain the role of Calendars and appointment books in Time Management</li> </ul>	K2
5.4	Events schedule	<ul style="list-style-type: none"> <li>Explain the importance of Events schedule</li> </ul>	K2
5.5	Activities in the future	<ul style="list-style-type: none"> <li>Plan activities for the future</li> </ul>	K3
5.6	Third generation	<ul style="list-style-type: none"> <li>Analyze the techniques of third generation time management</li> </ul>	K4
5.7	Idea of prioritization	<ul style="list-style-type: none"> <li>Discuss the significance of idea prioritization</li> </ul>	K2
5.8	Setting goals.	<ul style="list-style-type: none"> <li>Describe the factors considered before setting goals</li> </ul>	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	L	L	-	M	M	M	-	H	M	-	M
CO2	H	M	M	M	-	H	M	M	-	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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>1. Internal Test-1</b> <b>2. Internal Test-II</b> <b>3. Seminar &amp; Assignments</b> <b>4. Attendance</b> <b>5. End Semester exam</b>
<b>Indirect</b>
<b>1. Course End Survey</b>

**Course Coordinator :Prof.Selvin Delish**

<b>SEMESTER V</b>	<b>SBEC:III /GENERAL:16 –</b>	<b>CODE: U21ATPS3</b>
<b>CREDITS: 4</b>	<b>SPREADSHEET</b>	<b>HOURS/WEEK: 4</b>

### **COURSE OUTCOMES**

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

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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	K3	IV
5	Use formulas for financial calculations	K5	IV
6	Prepare a table using sorting and data validating techniques	K5	V

### **UNIT I Introduction to MS Excel 12HRS**

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

### **UNIT II Entering Information and manage work book changes in MS Excel 12HRS**

- 2.1 Entering data – Entering Labels and Values–Multiple Entries
- 2.2 Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

### **UNIT III Apply custom formats and layouts 12HRS**

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

### **UNIT IV Advanced Formulas and Formatting 12HRS**

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

### **UNIT V Statistical Functions in Excel 12HRS**

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

### **UNIT VI TOPICS FOR THE SELF STUDY**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

S. No	Topics	Web Links
1	Pivot Table	<a href="https://www.excel-easy.com/data-analysis/pivot-tables.html">https://www.excel-easy.com/data-analysis/pivot-tables.html</a>
2	V Lookup Formula ,Remove Duplicate, Concatenate Formula	<a href="https://www.get-digital-help.com/vlookup-return-multiple-unique-distinct-values-in-excel/">https://www.get-digital-help.com/vlookup-return-multiple-unique-distinct-values-in-excel/</a>
3	Absolute and Relative Reference in Excel	<a href="https://edu.gcfglobal.org/en/excelformulas/relative-and-absolute-cell-references/1/">https://edu.gcfglobal.org/en/excelformulas/relative-and-absolute-cell-references/1/</a>
4	Rounding Numbers in Excel	<a href="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%20function.">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%20function.</a>

### BOOK FOR REFERENCE

1. Excel 2019 All-In-One ,Lokesh Lalwani. BPB Publications. 2019.
2. Microsoft Office Excel 2007: Complete Concepts and Techniques – Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney,2010.

### 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	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO MS EXCEL</b>			
1	Introduction to Microsoft excel	<ul style="list-style-type: none"> <li>Recall the menus in MS-excel</li> </ul>	K1
1.1	Navigating Microsoft excel	<ul style="list-style-type: none"> <li>Apply shortcuts keys to perform tasks</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.2	Opening of workbooks– Microsoft excel 2010	<ul style="list-style-type: none"> <li>Construct a worksheet and workbook</li> </ul>	K3
1.3 to 1.5	Adding and deleting Saving a Documents	<ul style="list-style-type: none"> <li>Construct a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns</li> </ul>	K3
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	<ul style="list-style-type: none"> <li>Recognize the method of Selecting text using the mouse or using the keyboard</li> <li>Identify the option for saving and creating margins ,header and footer, printing of the documents</li> </ul>	K2
<b>UNIT -II ENTERING INFORMATION AND MANAGE WORKBOOK IN MS EXCEL</b>			
2.1-2.2	Entering data, copying cells	<ul style="list-style-type: none"> <li>Identify the entering of labels and values in a row and columns excel in the document.</li> <li>Define the method of copying cells and to create a multiple entry made in the document</li> </ul>	K2
2.3 to 2.6	Pasting, inserting, deleting, filling cells and locking rows and columns	<ul style="list-style-type: none"> <li>State the method of pasting item from clipboard, inserting columns and rows</li> <li>List out the process of deleting, and filling items in the rows and columns locking items in a rows and columns</li> </ul>	K2
2.7-2.9	Formatting a worksheet,	<ul style="list-style-type: none"> <li>Construct an excel sheet and</li> </ul>	K3

**YELLOW** – ADDITION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



	changing column width and change a row height	<p>changing the font style and sizes</p> <ul style="list-style-type: none"> <li>• State the technique of changing column width using mouse and row height</li> <li>• Construct a Spread sheet and change the column width, row height and merging cells, applying the number formats, align cell contents</li> </ul>	
2.10-2.11	Applying number formats and creating your own cell styles	<ul style="list-style-type: none"> <li>• Construct a spread sheet with conditional formatting (with freeze and unfreeze rows and columns)</li> </ul>	K3
<b>UNIT -III Apply custom formats and layouts</b>			
3.1&3.2	Apply custom data formats Creating custom formats (number, time, date)	<ul style="list-style-type: none"> <li>• Prepare a worksheet with custom data formats</li> </ul>	K6
3.3 & 3.4	Using advance fill series options Apply advanced conditional formatting and filtering	<ul style="list-style-type: none"> <li>• Construct a workbook using advance fill series options</li> <li>• Create a workbook applying advanced conditional formatting and filtering options</li> </ul>	K6
3.5	Creating custom conditional formats	<ul style="list-style-type: none"> <li>• Construct a worksheet with conditional formats</li> </ul>	K3
3.6	Using functions to format cells	<ul style="list-style-type: none"> <li>• Prepare a workbook using functions to format cells</li> </ul>	K6
3.7	Creating advanced filters	<ul style="list-style-type: none"> <li>• Prepare a worksheet using advanced filters</li> </ul>	K6
3.8 &3.9	Apply customs styles and templates-creating-	<ul style="list-style-type: none"> <li>• Construct document in Excel</li> </ul>	K6

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	modifying cell styles Creating customs color and fonts formats	applying customs styles and templates  • Create a worksheet using customs color and fonts formats	
3.10&3.11	Creating themes Creating fields	• Prepare a worksheet using themes and fields	K6
<b>UNIT IV      Advanced Formulas and Formatting</b>			
4.1	Explanation of Formulas	• How to Construct a Formula?	K1
4.2	Using the IF, AND, and OR functions	• Construct a Formula using the IF,AND and OR functions	K6
4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	• Develop formulas using the SUMIF, AVERAGEIF, and COUNTIF	K6
4.4	Conditional Formatting Using the VLOOKUP Using the HLOOKUP	• Practice Conditional Formatting using VLOOKUP and HLOOKUP	K3
4.5	Creating advanced chart elements	• Construct a worksheet using advanced chart elements	K6
4.6	Creating dual-axis charts	• Construct a worksheet using dual-axis charts	K6
4.7	Creating custom chart templates	• Create a worksheet using custom chart templates	K6
4.8	Creating Pivot Tables	• Create Pivot Tables	K6
<b>UNIT V      Statistical Functions in Excel</b>			
5.1	Descriptive Statistics	• Define Descriptive Statistics	K1
5.2	Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	• Apply basic statistics like Mean, Median, Mode etc., in Excel worksheet.	K3
5.3	Chi-square	• Prepare a worksheet using Chi-square test.	K6

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

5.4	Independent t test	<ul style="list-style-type: none"> <li>Prepare a worksheet for using Independent t test</li> </ul>	K6
5.5	Paired t test	<ul style="list-style-type: none"> <li>Construct a worksheet applying Paired t test</li> </ul>	K6
5.6	ANOVA	<ul style="list-style-type: none"> <li>Construct a worksheet applying ANOVA</li> </ul>	K6
5.7	Correlation	<ul style="list-style-type: none"> <li>Prepare a worksheet using Correlation</li> </ul>	K6
5.8	Regression	<ul style="list-style-type: none"> <li>Prepare a worksheet using Regression</li> </ul>	K6

### MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS O1	PS O2	PS O3	PS O4
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	M	-	-	H	M	M	H
CO5	H	H	H	H	H	H	M	H	-	H	H	H	H
CO6	H	H	H	H	H	H	M	H	-	H	H	H	H

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Record notebook, Observation notebook, Assignment</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**Course Coordinator :Prof.S.Kavitha**

### VI SEMESTER

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>SEMESTER VI</b>	<b>SKILL:19/CORE:XII –</b>	<b>CODE: U21ATP12</b>
<b>CREDITS: 4</b>	<b>GOODS AND SERVICES TAX-II</b>	<b>HOURS/WEEK: 5</b>

## COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Discuss the exemptions under GST.	K2	I
2	Analyse the concept of Value of Supply	K4	II
3	Appraise the Input Tax Credit Mechanism	K5	III
4	Enumerate the eligibility and Conditions for Claiming Input Tax credit	K2	III
5	Explain the various forms for filing of returns	K3	IV
6	Describe the procedures for raising E-Invoice and E-Way Bill	K2	V

### UNIT-I EXEMPTIONS UNDER GOODS AND SERVICES TAX 13 Hrs

- 1.1 Power to give exemptions on goods or services
- 1.2 Services exempt from GST covering Services by charitable trusts, Transportation services, Health care services, Agriculture, renting of immovable property, precincts, hotels, inns, guest house etc., extension of deposits by banks, Education services, Services by artists, admission to museum, national park, zoo and admission to specified events.

### UNIT-II VALUE OF SUPPLY 15 Hrs

- 2.1 Concept of Value of supply (a.k.a. Taxable Value)
- 2.2 Meaning of Transaction Value
- 2.3 Items considered in computing transaction value
- 2.4 Simple Problems based on Value of Supply and Exemptions

### UNIT – III INPUT TAX CREDIT 16 Hrs

- 3.1 Concept of Input Tax Credit
- 3.2 Definition of Input tax
- 3.3 Capital Goods & Input Services Distributor
- 3.4 Eligibility and Conditions for Claiming Input Tax credit
- 3.5 Blocked credits
- 3.6 Concept of ITC Reversal and Matching of ITC (only theory)
- 3.7 Tax impact on supply of capital goods after use
- 3.8 Manner of utilization of Input Tax Credit
- 3.9 SIMPLE PROBLEMS BASED ON INPUT TAX CREDIT AND CALCULATION OF NET GST LIABILITY AFTER CONSIDERING ITC AND UTILIZATION OF ITC.

### UNIT-IV RETURNS AND PAYMENT OF TAX 17Hrs

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 4.1 Concept of returns under GST
- 4.2 Furnishing Statement of outward supplies and returns
- 4.3 Filing of Returns by a composition dealer
- 4.4 QRMP Scheme of returns filing
- 4.5 Annual Return & Due date for furnishing returns
- 4.6 Ledgers in GST
- 4.7 Modes of payment of Tax

#### **UNIT- V INVOICING AND E-WAY BILL 14 Hrs**

- 5.1 Overview of rules relating to tax invoice
- 5.2 Credit or Debit notes
- 5.3 Time limit to generate TAX invoice in certain situations
- 5.4 Concept of E-invoicing
- 5.5 Concept of E-Way Bill
- 5.6 Overview of E-Way Bill provisions
- 5.7 Accounting for GST Transactions in books of accounts
- 5.8 PRACTICAL SESSION/WORKSHOP FOR RAISING INVOICES, C/DN, ACCOUNTING IN BOOKS OF ACCOUNTS

#### **UNIT VI TOPICS FOR SELF STUDY**

S.NO	TOPICS	WEB LINKS
1.	GST Compliance	<a href="https://www.zoho.com/books/gst-articles/gst-compliance-rating.html">https://www.zoho.com/books/gst-articles/gst-compliance-rating.html</a>
2.	Smart Inventory Management	<a href="https://www.skuvault.com/smart-inventory-management/#:~:text=Smart%20inventory%20management%20is%20an,inventory%20across%20channels%2C%20maximizing%20profits.">https://www.skuvault.com/smart-inventory-management/#:~:text=Smart%20inventory%20management%20is%20an,inventory%20across%20channels%2C%20maximizing%20profits.</a>
3.	GST: Country-wide intra-state e-way bill system	<a href="https://economictimes.indiatimes.com/news/economy/policy/country-wide-intra-state-e-way-bill-system-mandatory-from-june-3/articleshow/64274052.cms?from=mdr">https://economictimes.indiatimes.com/news/economy/policy/country-wide-intra-state-e-way-bill-system-mandatory-from-june-3/articleshow/64274052.cms?from=mdr</a>
4.	How to Successfully Manage Sales with Tally	<a href="https://www.easyreports.in/2020/01/09/how-to-successfully-manage-sales-with-tally-erp-9/">https://www.easyreports.in/2020/01/09/how-to-successfully-manage-sales-with-tally-erp-9/</a>

#### **BOOKS FOR REFERENCE:**

1. GanashyamUpadhyay(2017),Goods and serviceTax,Asia Bookhouse,Hyderabad
2. Vasisha chaudhary(2017),GST-A practical Approach, TaxmannNewDelhi
3. ICAI(2018), IndirectLaws-GSTModuleI,ICAIpublications,Newdelhi

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4. Filing of GST Return, ABPL Publications.
5. CA. Rajasekaran KE- Books → Downloads <https://procademyedu.in/>
6. [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in)
7. <https://ewaybill.nic.in>

40% Theory and 60% Practical

UNIT	CONTENTS	LEARNING OUTCOMES	Blooms Taxonomic Level of Transaction
<b>UNIT I EXEMPTIONS UNDER GOODS AND SERVICES TAX</b>			
1.1	Power to give exemptions on goods or services	<ul style="list-style-type: none"> <li>• Summarise the power to give exemptions on goods or services</li> </ul>	K2
1.2	Services exempt from GST covering various Services	<ul style="list-style-type: none"> <li>• Analyse services exempt from GST covering various Services.</li> </ul>	K4
<b>UNIT II VALUE OF SUPPLY</b>			
2.1	Concept of Value of supply	<ul style="list-style-type: none"> <li>• Explain the concept of Value of Supply</li> </ul>	K2
2.2	Meaning of Transaction Value	<ul style="list-style-type: none"> <li>• Discuss the meaning of transaction value</li> </ul>	K2
2.3	Items considered in computing transaction value	<ul style="list-style-type: none"> <li>• Analyse the items considered in computing transaction</li> </ul>	K4
2.4	Simple Problems based on Value of Supply and Exemptions	<ul style="list-style-type: none"> <li>• Solve Problems based on Value of Supply and Exemptions</li> </ul>	K5
<b>UNIT III INPUT TAX CREDIT</b>			
3.1	Concept of Input Tax Credit	<ul style="list-style-type: none"> <li>• Discuss the concept of Input Tax Credit</li> </ul>	K2
3.2	Definition of Input tax	<ul style="list-style-type: none"> <li>• Define Input tax</li> </ul>	
3.2	Capital Goods &	<ul style="list-style-type: none"> <li>• Apply the provisions for</li> </ul>	

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	Input Services Distributor	Capital Goods and Input Services Distributors	K3
3.3.	Eligibility and Conditions for Claiming Input Tax credit	<ul style="list-style-type: none"> <li>Analyse the eligibility and conditions for claiming Input Tax Credit</li> </ul>	K4
3.4	Concept of ITC Reversal and Matching of ITC (only theory)	<ul style="list-style-type: none"> <li>Explain the concept of ITC Reversal and Matching of ITC.</li> </ul>	K2
3.5	Tax impact on supply of capital goods after use	<ul style="list-style-type: none"> <li>Analyse the tax impact on supply of capital goods after use</li> </ul>	K4
	Manner of utilization of Input Tax Credit	<ul style="list-style-type: none"> <li>Summarise the manner of utilization of ITC</li> </ul>	K3
	Simple problems based on input tax credit and calculation of net gst liability after considering itc and utilization of itc.	<ul style="list-style-type: none"> <li>Solve simple problems based on input tax credit and calculation of net GST liability after considering ITC and utilization of ITC.</li> </ul>	K5
<b>UNIT IV RETURNS AND PAYMENT OF TAX</b>			
4.1	Concept of returns under GST	<ul style="list-style-type: none"> <li>Analyse the concept of returns under GST</li> </ul>	K4
4.2	Furnishing Statement of outward supplies and returns	<ul style="list-style-type: none"> <li>Explain the provisions for furnishing statements of outward supplies and returns</li> </ul>	K2
4.3	Filing of Returns by a composition dealer	<ul style="list-style-type: none"> <li>State the provisions for filing of returns by a composition dealer</li> </ul>	K1
4.4	QRMP Scheme of returns filing	<ul style="list-style-type: none"> <li>Discuss the provisions for QRMP Scheme of returns filing</li> </ul>	K2
4.5	Annual Return & Due date for furnishing returns	<ul style="list-style-type: none"> <li>Describe the annual return &amp; due date for furnishing returns</li> </ul>	K2
4.6	Ledgers in GST	<ul style="list-style-type: none"> <li>Explain details of various</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		ledgers in GST	
4.7	Modes of payment of Tax	<ul style="list-style-type: none"> <li>Discuss various modes of payment of tax</li> </ul>	K2
<b>UNIT V INVOICING AND E-WAY BILL</b>			
5.1	Overview of rules relating to tax invoice	<ul style="list-style-type: none"> <li>Analyse the rules relating to tax invoices</li> </ul>	K4
5.2	Credit or Debit notes	<ul style="list-style-type: none"> <li>Discuss the provisions for credit and debit notes</li> </ul>	K2
5.3	Time limit to generate TAX invoice in certain situations	<ul style="list-style-type: none"> <li>Explain the time limit to generate TAX invoice in certain situations</li> </ul>	K2
5.4	Concept of E-invoicing	<ul style="list-style-type: none"> <li>Discuss the concept of E-Invoicing</li> </ul>	K2
5.5	Concept of E-Way Bill	<ul style="list-style-type: none"> <li>Explain the concept of e-Way bill</li> </ul>	K1
5.6	Overview of E-Way Bill provisions	<ul style="list-style-type: none"> <li>Discuss the provisions for E-way bill</li> </ul>	K2
	Accounting for GST Transactions in books of accounts	<ul style="list-style-type: none"> <li>Prepare accounts for GST transactions in the books of accounts</li> </ul>	K6
	Practical session/workshop for raising invoices, C/DN, accounting in books of accounts	<ul style="list-style-type: none"> <li>Prepare the invoices, C/DN, necessary accounts.</li> </ul>	K6

## MAPPING SCHEME FOR THE PO, PSOS AND COS

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	M	-	H	M	M	-	H	M	-	H
<b>CO2</b>	H	H	H	H	-	H	H	H	-	H	H	-	H
<b>CO3</b>	H	H	H	M	M	H	M	H	-	H	M	M	H

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE



<b>SEMESTER VI</b>		<b>SKILL:20/CORE: XIII-</b>							<b>CODE:U21AT613</b>				
<b>CREDITS: 6</b>		<b>BUSINESS MATHEMATICS</b>							<b>HOURS/WEEK: 6</b>				
<b>CO4</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>-</b>	<b>M</b>	<b>H</b>	<b>M</b>	<b>H</b>
<b>CO5</b>	<b>H</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>H</b>
<b>CO6</b>	<b>H</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>H</b>

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Internal Test-1</li> <li>2. Internal Test-II</li> <li>3. Seminar &amp; Assignments</li> <li>4. Attendance</li> <li>5. End Semester exam</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course End Survey</li> </ol>

**Course Coordinator :Prof.S.Kavitha**

## COURSE OUTCOMES:

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

<b>S.NO</b>	<b>COURSE OUTCOMES</b>	<b>LEVEL</b>	<b>UNIT</b>
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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

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

- 1.1 Overview of Numbers System **20HRS**
- 1.2. Surds
- 1.3 Indices
- 1.4 Logarithm
- 1.5 Equations- Simultaneous and Quadratic equations.

## UNIT II

### 2.0 ARITHMETIC, GEOMETRICS PROGRESSION **17HRS**

- 2.1 Arithmetic and Geometric Progression
- 2.2 Set Theory & Types of Sets
- 2.3 Operation of sets.

## UNIT III

### 3.0 DIFFERENTIATION **17 HRS**

- 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).

## UNIT IV- INTEGRATION **18HRS**

- 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 **18HRS**

- 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.

## UNIT VI TOPICS FOR SELF STUDY:

S.NO	TOPICS	WEB LINKS
1.	Development of Modern Numerals And Numeral Systems	<a href="https://www.britannica.com/science/numeral/Development-of-modern-">https://www.britannica.com/science/numeral/Development-of-modern-</a>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

		<a href="#"><u>numerals-and-numeral-systems</u></a>
2.	Recent development in S – Matrix Theory	<a href="https://www.icts.res.in/program/rdst2020"><u>https://www.icts.res.in/program/rdst2020</u></a>
3.	Probability density function	<a href="https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php"><u>https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php</u></a>
4.	Probability using Permutations and Combinations	<a href="https://courses.lumenlearning.com/finite-math1/chapter/probability-using-permutations-and-combinations/"><u>https://courses.lumenlearning.com/finite-math1/chapter/probability-using-permutations-and-combinations/</u></a>

### TEXT

1. Business Mathematics, PR.Vittal ,Margham Publications, 2018.

### REFERENCE

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

### 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](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)**

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I NUMBER SYSTEM</b>			
1.1	Number System Surds Indices Logarithm Equations-Simultaneous and Quadratic equations.	<ul style="list-style-type: none"> <li>Summarize the different types of numbers involved in business problems</li> <li>Solve the problems related with Surds</li> <li>Solve the problems related with Indices</li> <li>Apply the concepts of logarithm in solving the problems of logarithm</li> <li>Solve the business problems using equations</li> </ul>	K3 K6 K6 K3 K6

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>UNIT II ARITHMETIC, GEOMETRIC PROGRESSION</b>			
2.1	Arithmetic, Geometrics progression	<ul style="list-style-type: none"> <li>Analyze the AP and GP</li> </ul>	K4
2.1.2	Sub set	<ul style="list-style-type: none"> <li>Inference the operation of subset</li> </ul>	K4
2.1.3	Operation of Sets	<ul style="list-style-type: none"> <li>Explain Operation of Sets.</li> </ul>	K2
<b>UNIT III DIFFERENTIATION</b>			
3.1	Differentiation Standard forms Meaning Rules & Concepts of differential equations Higher order derivatives — Maxima and Minima (Application in Business).	<ul style="list-style-type: none"> <li>Illustrate the function and properties of limits</li> <li>Calculate maxima and minima in a function</li> </ul>	K4
<b>UNIT IV- INTEGRATION</b>			
4.1	Standard forms & Rules Definite integral Standard forms method of partial fractions Integration by parts Application {Simple integration}	<ul style="list-style-type: none"> <li>Explain the rules of Integration</li> <li>Examine Integration by parts</li> <li>Evaluate simple integration problems</li> </ul>	K5
<b>UNIT V MATRIX</b>			
5.1	Basic concept of Matrix Addition Scalar Multiplication Multiplication of a matrix by a matrix	<ul style="list-style-type: none"> <li>Define matrix</li> <li>Apply the knowledge of matrices to do matrix operations</li> <li>Solve the business problems</li> </ul>	K4

**YELLOW** – ADDITION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

Inverse of a matrix Linear equations and matrix input output matrix.	using matrix operations • Interpret Linear equations and matrix input output matrix.	K5
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### MAPPING SCHEME FOR THE PO, PSO AND CO'S:

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	M	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	M	H	H	M	-	H	-	M	M	H	M	-	H

**COURSE COORDINATOR: Prof.P.Senthilkumar**

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

<b>SEMESTER VI</b>	<b>SKILL:22/CORE:XIV -</b>	<b>CODE: U21AT614</b>
<b>CREDITS: 4</b>	<b>INSURANCE MANAGEMENT</b>	<b>HOURS/WEEK: 4</b>

## 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 12HRS

- 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 12HRS

- 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 12HRS

- 3.1 Proposal forms
- 3.2 Cover notes
- 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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

### 3.9 Premium Loading

## UNIT IV - SETTLEMENT OF CLAIMS 12HRS

- 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 12HRS

- 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

### UNIT VI TOPICS FOR SELF STUDY:

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

### TEXT BOOK

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

### REFERENCE

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1. Insurance Management, Anand Ganguly, 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 REFERNCE

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

**100% Theory**

## SPECIFIC LEARNING OUTCOMES ( SLO )

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I – INTRODUCTION TO INSURANCE</b>			
1.1	Definition of Insurance	Explain the meaning of insurance	K2
1.2	Insurable risk	State about insurable risk	K1
1.3	Principles of insurance	Discuss the principles of insurance	K2
1.4	Kinds of insurance	Explain the different Kinds of insurance	K2
1.5	Costs and benefits of insurance	Discuss the Costs and benefits of insurance	K2
1.6	Pooling in insurance	Describe the Pooling in insurance	K2
1.7	Factors that limit the insurability of risk	Identify the Factors that limit the insurability of risk	K2
1.8	Reinsurance.	Explain the term reinsurance.	K2
<b>UNIT II - INSURANCE BUSINESS</b>			
2.1	Insurance business in India	Analyze the Insurance business in India	K4
2.2	Framework of insurance business	Identify the Framework of insurance business	K3
2.3	Privatization of	Explain the privatization of insurance	K2

**YELLOW** – ADDICTION

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	insurance business	business	
2.4	Insurance Regulatory and Development Authority (IRDA)	Discuss the role of Insurance Regulatory and Development Authority (IRDA)	K2
2.5	Govt. Policy on Insurance Sector.	List out the Govt. Policy on Insurance Sector.	K4
<b>UNIT III - UNDERWRITING OF INSURANCE</b>			
3.1	Proposal forms	State the content of the Proposal forms	K1
3.2	Cover notes	Enumerate the meaning of Cover notes	K2
3.3	Certificate of Insurance	List out various important points in the Certificate of Insurance	K1
3.4	Endorsements	Explain the term Endorsements	K2
3.5	Moral and Physical Hazards	Summarise the Moral and Physical Hazards	K2
3.6	Statistics	Explain the importance of statistics in insurance	K2
3.7	Spreading of Risks	Discuss about the Spreading of Risks	K2
3.8	Premium Rating and Premium loading	State about Premium Rating and Loading	K1
<b>UNIT IV - SETTLEMENT OF CLAIMS</b>			
4.1	Settlement of Claims	Discuss the procedures for settlement of claims	K2
4.1.2	TPAs	Explain the functions of TPAs	K5
4.1.3	Claim forms	Develop the contents of Claim forms	K3
4.2	Investigation / Assessment	Describe the steps in Investigation / Assessment	K2
4.3	Essential Claim Documents	List out the essential Claim Documents	K4
4.4	Settlement Limitation	Explain the Settlement Limitation	K2
4.5	Arbitration	Discuss the term Arbitration	K6

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

4.6	Loss Minimization and Salvage.	Explain the terms Loss Minimization and Salvage.	K2
<b>UNIT V-RETIREMENT SCHEMES</b>			
5.1	Introduction	Compose the retirement scheme	K6
5.2	Product Guideline	Explain the Product Guidelines for retirement of scheme	K2
5.3	Product Design and Schemes	Analyse the Product Design and Schemes for retirement	K4
5.4	Tax Aspects of Group & Retirement Benefit Scheme	Examine the Tax Aspects of Group & Retirement Benefit Scheme	K5
5.5	Investment Pattern for Retirement Benefit Schemes	Develop an Investment Pattern for Retirement Benefit Schemes	K6
5.6	Retirement Benefit Schemes	Explain the features of various Retirement Benefit Schemes	K2
5.7	Administration of Retirement Benefit Schemes	Discuss the Administration of Retirement Benefit Schemes	K2
5.8	Social Security Schemes	Analyse Social Security Schemes	K4

### MAPPING SCHEME FOR THE PO, PSOS AND COS

**L-Low**

**M-Moderate**

**H- High**

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

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

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## COURSE ASSESSMENT METHODS

<b>Direct</b>
<b>1. Internal Test-1</b> <b>2. Internal Test-II</b> <b>3. Seminar &amp; Assignments</b> <b>4. Attendance</b> <b>5. End Semester exam</b>
<b>Indirect</b>
<b>1. Internship and Project work</b>

**Course Coordinator: Dr. S. Manikandan**

<b>SEMESTER VI</b>	<b>GENERAL :17/CORE:XV -</b>	<b>CODE: U21AT615</b>
<b>CREDITS: 6</b>	<b>INTERNATIONAL FINANCIAL REPORTING STANDARDS</b>	<b>HOURS/WEEK: 6</b>

## COURSE OUTCOMES

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

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

## UNIT I CONCEPTUAL FOUNDATIONS OF FINANCIAL STATEMENTS

(15HRS)

1.1 The objective of financial reporting

1.2 The main assumptions

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

- 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 12 "INCOME TAXES" (12HRS)**

- 2.1 Deferred income taxes a concept- Temporary differences
- 2.2 Temporary taxable differences and deductible temporary differences
- 2.3 Recognition of deferred tax assets and liabilities
- 2.4 Calculation of the tax base of the asset and liability
- 2.5 The calculation of deferred taxes on credit operations
- 2.6 Presentation and disclosure of deferred taxes
- 2.7 IAS 18 "Revenue"
  - 2.7.1 The conditions for recognizing revenue
  - 2.7.2 Recognition of Interest Income.

**UNIT III IAS 19 "EMPLOYEE BENEFITS" (14HRS)**

- 3.1 Identification of fixed payment of pension plans by the employer groups and plans with defined contribution
- 3.2 Recognition and measurement of pension plans, defined contribution and defined benefit
- 3.3 Reflection of pension plans in accounting, financial statements and notes to the accounts.
- 3.4 IFRS 2 "Share based payments instruments"
  - 3.4.1 The concept of payment based on the equity instruments
  - 3.4.2 Evaluation of the transaction at fair value
  - 3.4.3 The difference between the operations
  - 3.4.4 Which offer payments using the shares settled in cash and equity instruments?
  - 3.4.5 Disclosure in financial reporting.

**UNIT IV IAS 32 AND 40 "FINANCIAL INSTRUMENTS" (20HRS)**

- 4.1 The concept of financial instruments
- 4.2 Identification of financial instruments
- 4.3 Financial assets and liabilities derivatives: recognition and rejection

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

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- 4.4 Classification of financial instruments
- 4.5 Valuation of financial instruments
- 4.6 IFRS 7 "Financial Instruments: Disclosures" - Accounting Policies
  - 4.6.1 Profit and loss account
  - 4.6.2 The balance sheet
  - 4.6.3 Statement of changes in equity
  - 4.6.4 Additional disclosures
    - 4.6.5.1 Basic disclosure requirements for financial instruments
    - 4.6.5.2 New approaches to disclosure in accordance with IFRS7
    - 4.6.5.3 "Financial instruments: Disclosures".
- 4.7 IAS 16 "Property"
- 4.8 IAS 36 "Impairment of Assets"- IFRS
- 4.9 IAS 38 "Intangible Assets"
- 4.10 IAS 40 "Investment Property"
- 4.11 "Non-current Assets Held for Sale and Discontinued Operations'

## **UNIT V ADDITIONAL DISCLOSURE OF INFORMATION – IAS 34**

**(14HRS)**

- 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.

## **UNIT VI TOPICS FOR SELF-STUDY**

<b>S. No</b>	<b>TOPICS</b>	<b>WEBLINKS</b>
1	Prepayment Features with Negative Compensation (Amendments to IFRS 9)	<a href="https://www.pwc.com/gx/en/audit-services/ifrs/publications/ifrs-9/amendments-to-ifrs-9-prepayment-features.pdf">https://www.pwc.com/gx/en/audit-services/ifrs/publications/ifrs-9/amendments-to-ifrs-9-prepayment-features.pdf</a>

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

2	Integrated Reporting	<a href="https://www.iasplus.com/en-gb/resources/integrated-reporting#:~:text=Integrated%20reporting%20('value%20proposition%20to%20the%20market.&amp;text=Integrated%20thinking%20leads%20to%20integrated,%2C%20medium%20and%20long%2Dterm.">https://www.iasplus.com/en-gb/resources/integrated-reporting#:~:text=Integrated%20reporting%20('value%20proposition%20to%20the%20market.&amp;text=Integrated%20thinking%20leads%20to%20integrated,%2C%20medium%20and%20long%2Dterm.</a>
3	Share-based payment	<a href="https://www.iasplus.com/en/standards/ifrs/ifrs2">https://www.iasplus.com/en/standards/ifrs/ifrs2</a>
4	Group Accounting	<a href="https://procountor.finago.com/hc/en-us/articles/360000435778-Group-Accounting#:~:text=Group%20Accounting%20is%20Procountor's%20chargeable,Accounting%20can%20be%20found%20here.">https://procountor.finago.com/hc/en-us/articles/360000435778-Group-Accounting#:~:text=Group%20Accounting%20is%20Procountor's%20chargeable,Accounting%20can%20be%20found%20here.</a>

### TEXT BOOK

1. Beginners Guide to Ind.AS and IFRS, C.A. Kamal Garg, Bharat Law House, Delhi, 2019

### REFERENCEBOOK

1. IFRS and IND AS , Jagadish R. Raiyani Jagadish R Raiyani | 1 January 2012

### WEB REFERENCE

1. [https://shodhganga.inflibnet.ac.in/bitstream/10603/202463/8/08\\_chapter%201.pdf](https://shodhganga.inflibnet.ac.in/bitstream/10603/202463/8/08_chapter%201.pdf)

100%- Theory

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT – I CONCEPTUAL FOUNDATIONS OF FINANCIAL STATEMENTS</b>			
1.1	The objective of financial reporting	<ul style="list-style-type: none"> <li>Explain the objective of financial reporting</li> </ul>	K1
1.2	The main assumptions	<ul style="list-style-type: none"> <li>Summarize the assumptions of financial reporting</li> </ul>	K2

**YELLOW** – ADDICTION

**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

1.3	Qualitative characteristics of financial reporting	<ul style="list-style-type: none"> <li>• Discuss Qualitative characteristics of financial reporting</li> </ul>	K2
1.4	Elements of Financial Statements: recognition and measurement	<ul style="list-style-type: none"> <li>• Explain recognition and measurement of financial instrument.</li> </ul>	K2
1.5	IAS 1 "Presentation of Financial Statements"	<ul style="list-style-type: none"> <li>• Discuss IAS 1.</li> </ul>	K2
1.6	Purpose and application of the standard	<ul style="list-style-type: none"> <li>• Examine the purpose and application of the IAS</li> </ul>	K4
1.7	Components of financial statements, including Report on Equity	<ul style="list-style-type: none"> <li>• List out components of financial statements, including Report on Equity</li> </ul>	K1
1.8	Presentation of Financial Statements	<ul style="list-style-type: none"> <li>• List out important points in presentation of Financial Statements</li> </ul>	K1
<b>UNIT – II IAS 12 "INCOME TAXES"</b>			
2.1	Deferred income taxes a concept- Temporary differences	<ul style="list-style-type: none"> <li>• Explain the concept of Deferred income taxes</li> </ul>	K2
2.2	Temporary taxable differences and deductible temporary differences	<ul style="list-style-type: none"> <li>• Examine Temporary taxable differences and deductible temporary differences</li> </ul>	K4
2.3	Recognition of deferred tax assets and liabilities	<ul style="list-style-type: none"> <li>• Discuss about the Recognition of deferred tax assets and liabilities</li> </ul>	K2
2.4	Calculation of the tax base of the asset and liability	<ul style="list-style-type: none"> <li>• Explain the method of calculation of tax base of the asset and liability</li> </ul>	K2
2.5	The calculation of deferred taxes on credit	<ul style="list-style-type: none"> <li>• Asses the deferred taxes on credit operations</li> </ul>	K5

**YELLOW** – ADDICTION  
**GREEN** – NEW COURSE

**BLUE** – INTERCHANGE

	operations		
2.6	Presentation and disclosure of deferred taxes	<ul style="list-style-type: none"> <li>Explain the points in Presentation and Disclosure of deferred taxes.</li> </ul>	K2
2.7	IAS 18 “Revenue	<ul style="list-style-type: none"> <li>Explain IAS 18 “Revenue concepts”</li> </ul>	K2
2.7.1	The conditions for recognizing revenue	<ul style="list-style-type: none"> <li>Examine the conditions for recognizing revenue</li> </ul>	K3
2.7.2	Recognition of Interest Income.	<ul style="list-style-type: none"> <li>List out the points in Recognition of Interest Income.</li> </ul>	K1
<b>UNIT – III IAS 19 “EMPLOYEE BENEFITS”</b>			
3.1	Identification of fixed payment of pension plans by the employer groups and plans with defined contribution	<ul style="list-style-type: none"> <li>Discuss about fixed Pension plans by the employer.</li> </ul>	K2
3.2	Recognition and measurement of pension plans.	<ul style="list-style-type: none"> <li>Describe Recognition and measurement of pension plans,</li> </ul>	K2
3.3	Reflection of pension plans in accounting, financial statements and notes to the accounts.	<ul style="list-style-type: none"> <li>Explain pension plan for accounting, Financial Statements</li> </ul>	K2
3.4	IFRS 2 “Share based payments instruments”	<ul style="list-style-type: none"> <li>Analyse IFRS 2 “Share based payments instruments”</li> </ul>	K4
3.4.1	The concept of payment based on the equity instruments	<ul style="list-style-type: none"> <li>Discuss the concept of payment based on the equity instruments</li> </ul>	K2
3.4.2	Evaluation of the transaction at fair value	<ul style="list-style-type: none"> <li>Execute the transaction at fair value</li> </ul>	K3
3.4.3	Offer payments using the	<ul style="list-style-type: none"> <li>Discuss the guidelines</li> </ul>	

**YELLOW** – ADDICTION

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**BLUE** – INTERCHANGE



	shares settled in cash and equity instruments	regarding payments using the shares settled in cash and equity instruments	K2
3.4.4	Disclosure in financial reporting.	<ul style="list-style-type: none"> <li>• Explain IAS 19 regarding Disclosure in financial reporting.</li> </ul>	K2
<b>UNIT –IV IAS 32 AND 40 "FINANCIAL INSTRUMENTS"</b>			
4.1	The concept of financial instruments	<ul style="list-style-type: none"> <li>• Describe the concept of financial instrument</li> </ul>	K2
4.2	Identification of financial instruments	<ul style="list-style-type: none"> <li>• Explain the features of financial instruments</li> </ul>	K2
4.3	Financial assets and liabilities derivatives: recognition and rejection	<ul style="list-style-type: none"> <li>• Examine the concept of financial assets and liabilities derivatives: recognition and rejection.</li> </ul>	K4
4.4	Classification of financial instruments	<ul style="list-style-type: none"> <li>• Explain the Classification of financial instruments</li> </ul>	K2
4.5	Valuation of financial instruments	<ul style="list-style-type: none"> <li>• Construct on the Valuation of financial instruments</li> </ul>	K3
4.6	IFRS 7 "Financial Instruments:	<ul style="list-style-type: none"> <li>• Discuss IFRS 7 "Financial Instruments:</li> </ul>	K2
4.6.1	Disclosures" - Accounting Policies	<ul style="list-style-type: none"> <li>• Outline disclosures accounting polices</li> </ul>	K2
4.6.2 & 4.6.3	Profit and loss account	<ul style="list-style-type: none"> <li>• List out the guidelines for presentation of the Profit and loss account and Balance sheet</li> </ul>	K1
4.6.4	Statement of changes in equity	<ul style="list-style-type: none"> <li>• Prepare a statement of changes in equity</li> </ul>	K5
4.6.5	Additional disclosures	<ul style="list-style-type: none"> <li>• State about Additional disclosures of Financial Instruments.</li> </ul>	K1
4.6.5.1	Basic disclosure	<ul style="list-style-type: none"> <li>• Discuss the basic disclosures</li> </ul>	

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	requirements for financial instruments	requirements for financial instruments	K2
4.6.5.2	New approaches to disclosure in accordance with IFRS7	<ul style="list-style-type: none"> <li>Explain New approaches to disclosure in accordance with IFRS7</li> </ul>	K1
4.7	IAS 16 "Property"	<ul style="list-style-type: none"> <li>Discuss IAS 16 "Property"</li> </ul>	K2
4.8	IAS 38 "Intangible Assets"	<ul style="list-style-type: none"> <li>Explain IAS 38 "Intangible Assets"</li> </ul>	K1
4.9	AS 40 "Investment Property"	<ul style="list-style-type: none"> <li>Explain AS 40 "Investment Property"</li> </ul>	K2
4.10	IAS 36 "Impairment of Assets"- IFRS	<ul style="list-style-type: none"> <li>Describe IAS 36, Impairment of Assets</li> </ul>	K2
4.11	"Non-current Assets Held for Sale and Discontinued Operations'	<ul style="list-style-type: none"> <li>Discuss Non-current Assets Held for Sale and Discontinued Operations</li> </ul>	K2
<b>UNIT – V ADDITIONAL DISCLOSURE OF INFORMATION – IAS 34</b>			
5.1	Interim Financial Reporting	<ul style="list-style-type: none"> <li>Evaluate Interim Financial Reporting</li> </ul>	K5
5.2	The Scope of IAS 34	<ul style="list-style-type: none"> <li>Discuss scope of IAS 34</li> </ul>	K2
5.2.2	Information to be included in the notes to the interim financial statements	<ul style="list-style-type: none"> <li>List out the information to be included in the notes to the interim financial statements</li> </ul>	K1
5.2.3	The period to provide the interim financial statements in annual reports( if in the final period of assessment has changed)	<ul style="list-style-type: none"> <li>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)</li> </ul>	K2
5.2.4	Accounting policies for interim reporting	<ul style="list-style-type: none"> <li>Discuss the Accounting</li> </ul>	K2

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		policies for interim reporting	
5.2.5	Seasonal income, non-uniform costs and the use of estimates in interim financial statements	<ul style="list-style-type: none"> <li>Explain Seasonal income, non-uniform costs and the use of estimates in interim financial statements</li> </ul>	K2

## MAPPING SCHEME FOR THE PO, PSOS AND COS

L-Low

M-Moderate

H- High

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

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<b>1. Internal Test-1</b> <b>2. Internal Test-II</b> <b>3. Seminar &amp; Assignments</b> <b>4. Attendance</b> <b>5. End Semester exam</b>
<b>Indirect</b>
<b>1. Internship and Project work</b>

Course Coordinator: Dr.K.P.Maheswari

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<b>SEMESTER VI</b>	<b>GENERAL:18/CORE: XVI- RISK MANAGEMENT</b>	<b>CODE: U21AT616</b>
<b>CREDITS: 5</b>		<b>HOURS/WEEK: 5</b>

## COURSE OUTCOMES

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

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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

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- 1.10 Corporate risk management
- 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**

**(15Hrs)**

- 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**

**(12Hrs)**

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

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**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: (15Hrs)**

- 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.

**UNIT VI TOPICS FOR SELF-STUDY**

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

**TEXTBOOK**

- 1. Risk Management ,Indian Institute of Banking and Finance (IIBF), 2018

**REFERENCE BOOK**

- 1. National Securities and Risk Management(VII) ,NISM, 2020

**WEB REFERENCE**

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

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## SPECIFIC LEARNING OUTCOMES(SLO)

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I RISK MANAGEMENT</b>			
1.1	Risk Meaning	<ul style="list-style-type: none"> <li>Describe the concept of Risk</li> </ul>	K1
1.2	Uncertainty	<ul style="list-style-type: none"> <li>Explain the term Uncertainty of risk</li> </ul>	K2
1.2.1	Peril	<ul style="list-style-type: none"> <li>Explain the term Peril.</li> </ul>	K2
1.2.2	Hazard	<ul style="list-style-type: none"> <li>State about Hazard in Risk management</li> </ul>	K1
1.2.3	Subjective risk	<ul style="list-style-type: none"> <li>Discuss Subjective risk</li> </ul>	K2
1.3	Acceptable risk versus Unacceptable risk	<ul style="list-style-type: none"> <li>Differentiate the Acceptable risk with Unacceptable risk</li> </ul>	K3
1.4	Classification of risk	<ul style="list-style-type: none"> <li>Discuss the various Classification of risk</li> </ul>	K2
1.5	Classification of Pure risk	<ul style="list-style-type: none"> <li>Explain the classification of the Pure risk</li> </ul>	K2
1.6	The cost of risk	<ul style="list-style-type: none"> <li>Describe the cost of risk</li> </ul>	K2
1.7	Degree of risk-Meaning	<ul style="list-style-type: none"> <li>Discuss the concept Degree of Risk</li> </ul>	K2
1.8	Scope & Objective of Risk Management	<ul style="list-style-type: none"> <li>Describe the Scope&amp; Objective of Risk Management</li> </ul>	K2
1.9	Personal risk management	<ul style="list-style-type: none"> <li>State about the Personal risk management</li> </ul>	K1
1.10	Corporate risk management	<ul style="list-style-type: none"> <li>Discuss Corporate risk management</li> </ul>	K2
1.11	Risk Management Process	<ul style="list-style-type: none"> <li>Summarise Risk Management Process</li> </ul>	K2

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1.11.1	The Administration of Risk Management Process	<ul style="list-style-type: none"> <li>Analyse the steps in Administration of Risk Management Process</li> </ul>	K4
1.11.2	Influencing factors	<ul style="list-style-type: none"> <li>Discuss the effect of Influencing factors</li> </ul>	K3
1.11.3	Constrains	<ul style="list-style-type: none"> <li>Explain Constrains in risk management</li> </ul>	K2
1.11.4	Monitoring & review	<ul style="list-style-type: none"> <li>Examine Monitoring&amp; review of risk management process</li> </ul>	K4
1.11.5	Risk Identification	<ul style="list-style-type: none"> <li>Describe the Risk Identification process</li> </ul>	K2
1.11.6	Perception of risk	<ul style="list-style-type: none"> <li>Explain the perception of risk</li> </ul>	K2
1.11.7	Operative cause/perils- Safety Audit.	<ul style="list-style-type: none"> <li>Explain the terms Operative cause/peril and Safety Audit</li> </ul>	K2
<b>UNIT II RISK EVALUATION</b>			
2.1	Risk Evaluation Meaning	<ul style="list-style-type: none"> <li>Explain the need for Risk Evaluation</li> </ul>	K2
2.2	Presentation of Data	<ul style="list-style-type: none"> <li>State the important points in Presentation of Data</li> </ul>	K1
2.3	Probability Concepts	<ul style="list-style-type: none"> <li>Discuss the Probability Concepts in Risk evaluation</li> </ul>	K2
2.4	Risk and Law of large number	<ul style="list-style-type: none"> <li>Explain the relationship between Risk and Law of large number</li> </ul>	K2
2.5	Risk Control	<ul style="list-style-type: none"> <li>Tell about Risk control</li> </ul>	K1
2.6	Risk avoidance	<ul style="list-style-type: none"> <li>State the meaning of Risk avoidance</li> </ul>	K1
2.7	Risk reduction	<ul style="list-style-type: none"> <li>Discuss about Risk reduction</li> </ul>	K2
2.8	Classifications of risk	<ul style="list-style-type: none"> <li>Explain the Classifications of risk</li> </ul>	K2
2.9	Evaluation of risk reduction measures	<ul style="list-style-type: none"> <li>Evaluate the risk reduction measures</li> </ul>	K5

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2.10	Risk Financing	<ul style="list-style-type: none"> <li>Outline the Risk Financing</li> </ul>	K2
2.11	Retention	<ul style="list-style-type: none"> <li>Discuss the concepts of Retention</li> </ul>	K2
2.12	Determination of retention levels	<ul style="list-style-type: none"> <li>Determine the retention levels</li> </ul>	K3
2.13	Captive Insurer	<ul style="list-style-type: none"> <li>Explain the term Captive Insurer</li> </ul>	K2
2.14	Self-Insurance	<ul style="list-style-type: none"> <li>Describe the term self-Insurer</li> </ul>	K2
2.15	Risk retention group.	<ul style="list-style-type: none"> <li>Explain role of the Risk retention group.</li> </ul>	K2
2.16	Transfer-Non-insurance transfer-Insurance.	<ul style="list-style-type: none"> <li>Differentiate the Transfer-Non-insurance with transfer- Insurance</li> </ul>	K4
<b>UNIT III RISK AND RETURNS</b>			
3.1	Portfolio analysis	<ul style="list-style-type: none"> <li>Explain the need for Portfolio analysis</li> </ul>	K2
3.2	Portfolio theory	<ul style="list-style-type: none"> <li>Discuss the Portfolio theories</li> </ul>	K2
3.3	Assessment of portfolio performance	<ul style="list-style-type: none"> <li>Explain the portfolio performance</li> </ul>	K2
3.4	Portfolio revision	<ul style="list-style-type: none"> <li>Explain the Portfolio revision</li> </ul>	K2
3.5	Practical aspects.	<ul style="list-style-type: none"> <li>Explain the Practical aspects of risk and return</li> </ul>	K2
<b>UNIT IV RISK AND THE CONSTRUCTION OF MEAN-VARIANCE EFFICIENT PORTFOLIOS</b>			
4.1	Calculating historical returns	<ul style="list-style-type: none"> <li>Calculate the historical returns</li> </ul>	K3
4.2	Volatilities	<ul style="list-style-type: none"> <li>Outline the volatilities position</li> </ul>	K2
4.3	Correlations Implications of the Central Limit Theorem on return distributions Risk	<ul style="list-style-type: none"> <li>Explain the Correlations Implications of the Central Limit Theorem on return distributions and Risk measures</li> </ul>	K2

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	measures		
4.3.1	Sharpe ratio	<ul style="list-style-type: none"> <li>Discuss the Sharpe ratio</li> </ul>	K2
4.3.2	Information ratio.	<ul style="list-style-type: none"> <li>Describe information ratio</li> </ul>	K2
<b>UNIT V RISK DIVERSIFICATION</b>			
5.1	Basics – Balanced Port Folio	<ul style="list-style-type: none"> <li>Discuss the concept of Basics – Balanced Port Folio</li> </ul>	K2
5.2	Origin and Development of MFS (Mutual Fund) in India	<ul style="list-style-type: none"> <li>Examine the Development of MFS (Mutual Fund) in India</li> </ul>	K1
5.3	Superiority of MFS over other investment options.	<ul style="list-style-type: none"> <li>Appraise the Superiority of MFS over other investment options</li> </ul>	K6

### MAPPING SCHEME FOR THE PO, PSOS AND COS

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

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<b>1. Internal Test-1</b> <b>2. Internal Test-II</b>

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<b>3. Seminar &amp; Assignments</b> <b>4. Attendance</b> <b>5. End Semester exam</b>
<b>Indirect</b>
<b>1. Internship and Project work</b>

**Course Coordinator: Dr.S.Manikandan**

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