MANONMANIAMSUNDARANARUNIVERSITY

TIRUNELVELI - 12

B.COM

BANKING&FINANCE

SYLLABUS

(Witheffectfromtheacademicyear2024-2025onwards)

B.COM

BANKINGANDFINANCE

PROGRAMMEOBJECTIVE:

This Programme provides ample exposure to courses from the fields of Commerce, AccountancyandManagement.Thecourseequipsthestudentsforentryleveljobsinindustry, promotesthegrowthoftheirprofessionalcareer,entrepreneurshipandakeycontributortothe economic development of the country.

TheB.ComBanking andFinanceProgramme aim tomakethe students

- Replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance,LawandTaxationwhichpromotethegrowthoftheirprofessionalcareer and entrepreneurship.
- Integrate knowledge and skills among students with an assurance for banking related career opportunities, insurance and allied financial sectors.

TANSCHEREGULATIONSONLEARNINGOUTCOMES-BASEDCURRICULUM FRAMEWORKGUIDELINESBASEDREGULATIONSFORUNDERGRADUATE PROGRAMME	
Programme:	**B.COM.,BANKINGANDFINANCE**
Programme Code:	
Duration:	**UG-3 years**
Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensiveknowledgeandunderstandingofoneormoredisciplines that form a part of an undergraduate Programmed of study **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself;demonstratetheabilitytolistencarefully,readandwrite analytically, and present complex information in a clear and concise manner to different groups. **PO3:Criticalthinking:**Capabilitytoapplyanalyticthoughttoabody of knowledge; analyses and evaluate evidence, arguments, claims, beliefsonthebasisofempiricalevidence;identifyrelevantassumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

	PO5: Analytical reasoning: Ability to evaluate the reliability and relevanceofevidence;identifylogicalflawsandholesinthearguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. **PO6: Research-related skills**: A sense of inquiry and capability for askingrelevant/appropriatequestions,problemarising,synthesizingand articulating; Ability to recognize cause-and-effect relationships, define problems,formulatehypotheses,testhypotheses,analyses,interpretand draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effortonthepartofagroup,andacttogetherasagrouporateaminthe interestsofacommoncauseandworkefficientlyasamemberofateam **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. **PO9:Reflectivethinking**:Criticalsensibilitytolivedexperiences,with self-awareness and reflexivity of both self and society. **PO10 Information/digital literacy:** Capability to use ICT in a variety oflearningsituations,demonstrateabilitytoaccess,evaluate, and use a varietyofrelevantinformationsources;anduseappropriatesoftwarefor analysis of data. **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. **PO 12 Multicultural competence:** Possess knowledge of the values andbeliefsofmultipleculturesandaglobalperspective;and capability to effectively engagein amulticultural societyandinteract respectfully with diverse groups. **PO 13: Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argumentaboutanethicalissuefrommultipleperspectives,and useethicalpracticesinallwork.Capableofdemonstratingtheabilityto identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. **PO14:Leadershipreadiness/qualities:**Capabilityformappingoutthe tasksofateamoranorganization,andsettingdirection,formulatingan inspiring vision, building a team who can help achieve the vision, motivating and inspiringteam members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including„learninghowtolearn‟,thatarenecessaryforparticipatingin

	learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

Programme Specific Outcomes:	**PSO1– Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2-Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problemsolving,decisionmakingandleadershipskillthatwillfacilitate startups and high potential organizations **PSO3–ResearchandDevelopment:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4 – Contribution toBusiness World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO5 –Contributiontothe Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

METHODSOF EVALUATION		
Internal Evaluation	ContinuousInternalAssessmentTest Assignments/SnapTest/Quiz Seminars AttendanceandClass Participation	**25 Marks**
External Evaluation	EndSemesterExamination	**75 Marks**
Total		**100 Marks**

METHODSOF ASSESSMENT	
Remembering(K1)	• The lowest level of questions requires students to recalling formation from the course content. • Knowledgequestionsusuallyrequirestudentstoidentifyinformationin the textbook.
Understanding(K2)	• Understandingoffactsandideasbycomprehendingorganizing, comparing,translating,interpolatingandinterpretingintheirownwords. • Thequestionsgobeyondimplorecallandrequirestudentstocombined at together.
Application(K3)	• Studentshavetosolveproblemsbyusing/applyingaconceptlearnedin the classroom. • Studentsmustusetheirknowledgetodetermineanexactresponse.
Analyse(K4)	• Analysingthequestionisonethataskthestudentstobreakdown something into its component parts. • Analysingrequiresstudentstoidentifyreasonscausesormotivesand reach conclusions or generalizations.
Evaluate(K5)	• Evaluationrequiresanindividualtomakejudgmentonsomething. • Questionstobeaskedtojudgethevalueofanidea,acharacter,awork of art, or a solution to a problem. • Studentsareengagedindecision-makingandproblem–solving. • Evaluationquestionsdonothavesingleright answers
Create(K6)	• Thequestionsofthiscategorychallengestudentstogetengagedin creative and original thinking. • Developingoriginalideasandproblem-solvingskills

B.Com Banking&Finance(2024–25 onwards)

Part	Course Code	TitleoftheCourse	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**6**
PartIII		CorePaperI–**FinancialAccountingI**	**5**	**5**
PartIII		CorePaper II-**Principlesof Management**	**5**	**5**
PartIII	Any one	Elective I-Business Communication ElectiveI–IndianEconomicDevelopment Elective I–Business Economics	**3**	**4**
PartIV	selectany One	SkillEnhancementCourseSEC–1 Digital Banking / MS Office	**2**	**2**
		Foundation Course FC FundamentalsofBusinessStudies	**2**	**2**
		TOTAL	**23**	**30**
SECONDSEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**4**
PartIII		CorePaperIII–**FinancialAccountingII**	**5**	**5**
PartIII		CorePaper IV-**BankingLawandPractice**	**5**	**5**
PartIII	Any one	ElectiveII–BusinessMathematicsandStatistics Elective II–Insurance and Risk Management Elective II–Business Environment	**3**	**4**
PartIV	Selectany Two	Skill Enhance Course SEC– 2 SkillEnhancementCourse–SEC3 Internet and its Applications/ Stock Market Operation/ NewventurePlanningand Development	**1** **1**	**2** **2**
PartIV	Naan Mudhalvan	Cambridge English	**2**	**2**
		TOTAL	**23**	**30**

SECONDYEAR				
THIRD SEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**6**
PartIII		CorePaperV-**CorporateAccounting I**	**5**	**5**
PartIII		CorePaperVI-**Business Law**	**4**	**4**
PartIII	Any one	Elective III–E-Banking ElectiveIII–InternationalTrade Elective III–Financial Services	**4**	**3**
PartIV	Selectany one	Skill Enhance Course SEC– 4 ComputerizedAccountingSystem/ ClearingandForwardinginImportandExport	**1**	**2**
		E.V.S	**2**	**2**
	Naan Mudhalvan	*GoodsandService Tax	**2**	**2**
		TOTAL	**24**	**30**
FOURTHSEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**6**
PartIII		CorePaper VII–**CorporateAccounting II**	**5**	**5**
PartIII		CorePaperVIII–**PrinciplesofMarketing**	**4**	**4**
PartIII	Anyone	ElectiveIV–FinancialDerivatives Elective IV–Rural Banking ElectiveIV-BusinessLegislations	**4**	**3**
PartIV	Selectany one	SkillEnhanceCourseSEC–5 Fundamentals of Fin Tech / Filing of GST Returns	**1**	**2**
		Value Education	**2**	**2**
PartIV	Naan Mudhalvan	*WorkingCapitalManagement	**2**	**2**
		TOTAL	**24**	**30**

*Applicabletothestudentswhofailed inNaanMudhalvan (Alternative Paper)

FIFTH SEMESTER

Semester	PartI/II/ III/ IV/V	SubjectStatus	SubjectTitle	Credit	Contact Hours Perweek
V	III	Core9	CostAccounting	4	5
	III	Core10	Company law	4	5
	III	Core11	IncomeTaxLaw&PracticeI	4	5
	III	Core12	Auditingand corporate governance/ *Projectvivavoce	3	5
	III	Disciplinespecific Elective1/2 (Any one)	DevelopmentBanking/ *ResearchMethodology	3	4
	IV	Disciplinespecific elective3/4(Any one)	Financing Foreign Trade/Entrepreneurship development	3	4
	IV	NaanMudhalvan Scheme	Agriculturaleconomyof India	2	2
			Internship/Industrialvisit/Field visit/Knowledgeupgradation	2	
			Sub Total	25	30
***AsetofProject andResearchMethodologyshouldbeselected.**					

SIXTH SEMESTER

Semester	PartI/II/ III/IV/V	SubjectStatus	SubjectTitle	Credit	Contact HoursPer week
VI	III	Core13	Special Accounts	4	6
	III	Core14	ManagementAccounting	4	6
	III	Core15	IncomeTaxLaw&PracticeII	4	6
	III	Discipline specific Elective1/2	SpreadSheetfor Business/HumanResource Management (Any one)	3	5
	III	Discipline specific elective3/4	Financial Risk Management / CreditManagement(Anyone)	3	5
	IV	NaanMudhalvan Scheme	Personalinvestment	2	2
			Extensionactivity	1	-
			Sub Total	21	30
			GrandTotal	**140**	**180**

FIRST YEAR – SEMESTER –

ICORE–I:FINANCIALACCOUNTINGI

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

LearningObjectives

LO1	Tounderstandthebasicaccountingconceptsandstandards.
LO2	Toknowthe basisfor calculatingbusinessprofits.
LO3	Tofamiliarizewiththe accountingtreatmentofdepreciation.
LO4	Tolearnthemethods of calculatingprofit forsingleentrysystem.
LO5	Togainknowledgeontheaccountingtreatmentof insuranceclaims.

Prerequisites:ShouldhavestudiedAccountancyin XIIStd

Unit	Contents	No.of Hours
I	**FundamentalsofFinancialAccounting** Financial Accounting – Meaning, Definition, Objectives, Basic AccountingConceptsandConventions-Journal,LedgerAccounts–SubsidiaryBooks—TrialBalance-ClassificationofErrors–Bank Reconciliation Statement -Need and Preparation	**15**
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	**15**
III	**DepreciationandBillsof Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Unitsof ProductionMethod–Cost ModelvsRevaluation BillsofExchange–Definition–Specimens–DiscountingofBills–Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	**15**
IV	**Accounting from Incomplete Records – Single Entry System** IncompleteRecords-MeaningandFeatures-Limitations-DifferencebetweenIncompleteRecordsandDoubleEntrySystem-MethodsofCalculationofProfit -StatementofAffairs Method–Preparationoffinalstatementsbyconversionmethod.	**15**
V	**RoyaltyandInsurance Claims** Meaning – Minimum Rent – Short Working – Recoupment ofShort Working – Lessor and Lessee – Sublease – Accounting Treatment. InsuranceClaims–CalculationofClaimAmount-Averageclause (Loss of Stock only)	**15**
TOTAL		**75**

THEORY20% &PROBLEM 80%

CO	CourseOutcomes
CO1	Rememberthe conceptofrectificationoferrorsandBankreconciliation statements
CO2	Applytheknowledgeinpreparing detailedaccountsof soletradingconcerns
CO3	Analysethevariousmethods ofprovidingdepreciation
CO4	Evaluatethemethodsof calculationof profit
CO5	Determinetheroyaltyaccountingtreatmentandclaimsfrominsurance companies in case of loss of stock.
Textbooks	
1.	S.P.JainandK.L.NarangFinancialAccounting-I,KalyaniPublishers,New Delhi.
2.	S.N.Maheshwari,FinancialAccounting,VikasPublications,Noida.
3.	ShuklaGrewalandGupta,“AdvancedAccounts”,volume1,S.ChandandSons, New Delhi.
4.	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand,New Delhi.
5.	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,NewDelhi.
ReferenceBooks	
1.	Dr.ArulanandanandRaman:AdvancedAccountancy,HimalayaPublications, Mumbai.
2.	Tulsian,AdvancedAccounting,TataMcGrawHills,Noida.
3.	CharumathiandVinayagam,FinancialAccounting,S.ChandandSons,New Delhi.
4.	GoyalandTiwari,FinancialAccounting,TaxmannPublications,NewDelhi.
5.	RobertNAnthony,DavidHawkins,KennethA.Merchant,Accounting:Text and Cases. McGraw-Hill Education, Noida.
NOTE:Latest EditionofTextbooksmay beused	
WebResources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPINGWITHPROGRAMMEOUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3– Strong,2-Medium,1-Low

FIRSTYEAR– SEMESTER– I

CORE– II:PRINCIPLES OFMANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

LearningObjectives	
LO1	Tounderstandthebasic managementconceptsandfunctions
LO2	Toknowthe varioustechniques ofplanningand decisionmaking
LO3	Tofamiliarizewiththe conceptsoforganisationstructure
LO4	Togainknowledgeaboutthevariouscomponentsofstaffing
LO5	Toenablethestudents inunderstandingthecontroltechniquesofmanagement
Prerequisites:ShouldhavestudiedCommerce in XIIStd	

Unit	Contents	No.of Hours
I	**IntroductiontoManagement** Meaning-Definitions–NatureandScope-LevelsofManagement – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor,HenryFayol,PeterF.Drucker,EltonMayo-Functionsof Management - Trends and Challenges of Management. Managers –Qualification – Duties & Responsibilities.	**15**
II	**Planning** Planning–Meaning–Definitions–Nature–ScopeandFunctions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective(MBO).DecisionMaking:Meaning –Characteristics – Types - Steps in Decision Making –Forecasting.	**15**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – OrganizationChart–OrganizationStructure:MeaningandTypes - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**15**
IV	**Staffing** Introduction-ConceptofStaffing-StaffingProcess–Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	**15**

V	**Directing** Motivation –Meaning - Theories – Communication – Types - BarrierstoCommunications–MeasurestoOvercometheBarriers. Leadership –Nature -TypesandTheories ofLeadership –Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders–Challengesfacedbywomeninworkforce-Supervision. **Co-ordination and Control** Co-ordination–Meaning -TechniquesofCo-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	**15**
	Total	**75**

	CourseOutcomes
CO1	Demonstratetheimportanceofprinciplesofmanagement.
CO2	Paraphrasetheimportanceofplanning anddecisionmaking inanorganization.
CO3	Comprehendtheconceptofvariousauthorizesandresponsibilitiesofan organization.
CO4	EnumeratethevariousmethodsofPerformanceappraisal
CO5	Demonstratethenotionofdirecting,co-coordinationandcontrolinthe management.
Textbooks	
1	Gupta.C.B,-PrinciplesofManagement-L.M.Prasad,S.Chand&SonsCo.Ltd, New Delhi.
2	DinkarPagare,PrinciplesofManagement,SultanChand&SonsPublications, New Delhi.
3	P.C.Tripathi&P.NReddy,PrinciplesofManagement.TataMcGraw,Hill, Noida.
4	L.M.Prasad,PrinciplesofManagement,S.Chand &SonsCo.Ltd,New Delhi.
5	R.K.Sharma,ShashiK.Gupta,RahulSharma,BusinessManagement,Kalyani Publications, New Delhi.
ReferenceBooks	
1	KSundhar,PrinciplesofManagement,VijayNicholeImprintsLimited, Chennai
2	HaroldKoontz,HeinzWeirich,EssentialsofManagement,McGrawHill, Sultan Chand and Sons, New Delhi.
3	Grifffin,Managementprinciplesandapplications,Cengagelearning,India.
4	H.Mintzberg-TheNatureofManagerialWork,Harper &Row,NewYork.
5	Eccles,R.G.&Nohria,N.BeyondtheHype:RediscoveringtheEssenceof Management. Boston The Harvard Business School Press, India.
NOTE:LatestEditionofTextbooks MaybeUsed	

WebResources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

IELECTIVEI-BUSINESSCOMMUNICATION

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				**3**	**4**	**25**	**75**	**100**

LearningObjectives

LO1	Toenablethestudentstoknowabouttheprinciples,objectivesandimportanceof communicationincommerceandtrade.
LO2	Todevelopthestudents tounderstandabouttradeenquiries
LO3	Tomakethe students awareaboutvarious types of business correspondence.
LO4	Todevelopthestudentstowritebusiness reports.
LO5	Toenable thelearners toupdate withvarious typesofinterviews

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoBusiness Communication** Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	**12**
II	**TradeEnquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – CircularLetters	**12**
III	**BankingCorrespondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence– Insurance – Meaning and Types – InsuranceCorrespondence–DifferencebetweenLifeandGeneralInsurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	**12**
IV	**SecretarialCorrespondence** CompanySecretarialCorrespondence–Introduction–DutiesofSecretary–ClassificationofSecretarialCorrespondence–Specimenletters–Agendaand	**12**

	MinutesofReportwriting–Introduction–TypesofReports–Preparationof Report Writing	
V	**ApplicationLetters** Application Letters – Preparation of Resume – Interview: Meaning – Objectives andTechniquesofVariousTypesofInterviews–PublicSpeech– Characteristics of a Good Speech	**12**
	TOTAL	**60**

Course Outcomes

CO1	Acquirethe basic conceptof business communication.
CO2	Exposedtoeffectivebusiness letter
CO3	Paraphrasetheconceptofvariouscorrespondences.
CO4	PrepareSecretarialCorrespondencelikeagenda,minutesandvariousbusinessreports.
CO5	Acquiretheskillofpreparinganeffectiveresume

Textbooks

1	RajendraPal&J.S.Korlahalli,EssentialsofBusinessCommunication-SultanChand&Sons- New Delhi.
2	GuptaandJain,Business Communication, Sahityabahvanpublication,New Delhi.
3	K.P.Singha,BusinessCommunication,Taxmann,NewDelhi.
4	R.S.N.PillaiandBhagavathi.S,CommercialCorrespondence,ChandPublications,NewDelhi.
5	M.S.RameshandR.Pattenshetty,EffectiveBusinessEnglishandCorrespondence,S.Chand& Co, Publishers, New Delhi.

ReferenceBooks

1	V.K.JainandOmPrakash,Businesscommunication,S.Chand,NewDelhi.
2	RithikaMotwani,Businesscommunication,Taxmann,New Delhi.
3	ShirleyTaylor,CommunicationforBusiness-PearsonPublications-NewDelhi.
4	Bovee,Thill,Schatzman,BusinessCommunicationToday-PearsonEducation,PrivateLtd-New Delhi.
5	Penrose,Rasbery,Myers,AdvancedBusinessCommunication,Bangalore.

NOTE:Latest EditionofTextbooksmay beused

WebResources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – IELECTIVEI-INDIANECONOMICDEVELOPMENT

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

LearningObjectives	
LO1	Tounderstandtheconceptsof Economicgrowthanddevelopment
LO2	Toknowthefeaturesandfactorsaffectingeconomicdevelopment
LO3	Togainunderstanding aboutthecalculation ofnational income
LO4	Toexaminethe roleof publicfinanceineconomicdevelopment
LO5	Tounderstandthecausesof inflation

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**EconomicDevelopmentandGrowth** Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.	**12**
II	**Economic Development** Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	**12**
III	**NationalIncome** Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	**12**
IV	**PublicFinance** Meaning, Importance,RoleofPublicFinanceinEconomicDevelopment, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	**12**

V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power,ConceptsofM1,M2andM3.InflationandDeflation-Types,Causesand Impact, - Price Index- CPIandWPI, Roleof FiscalPolicyinControllingMoney supply.	**12**
	TOTAL	**60**

	Course Outcomes
CO1	Elaboratethe roleofStateand MarketinEconomicDevelopment
CO2	ExplaintheSectorialcontributiontoNationalIncome
CO3	IllustrateandCompareNationalIncomeat constantandcurrentprices.
CO4	Describethecanons of publicexpenditure
CO5	Understandthetheoriesofmoneyandsupply
	Textbooks
1	DuttandSundaram, IndianEconomy, S.Chand,NewDelhi
2	V.K.Puri,S.K.Mishra, IndianEconomy,HimalayaPublishinghouse,Mumbai
3	RemeshSingh,IndianEconomy,Mc.GrawHill,Noida.
4	NitinSinghania,IndianEconomy,Mc.GrawHill,Noida.
5	Sanjeverma,TheIndianEconomy,uniquepublication, Shimla.
	ReferenceBooks
1	GhatakSubrata:IntroductiontoDevelopmentEconomics,RoutledgePublications,New Delhi.
2	Sukumoychakravarthy:DevelopmentPlanning-IndianExperience,OUP, NewDelhi.
3	RameshSingh,IndianEconomy,Mc.GrawHill,Noida.
4	Mier,Gerald,M:Leadingissues inEconomicDevelopment,OUP,New Delhi.
5	Todaro,Micheal P:EconomicDevelopmentinthe thirdworld,OrientLongman,Hyderabad
NOTE:LatestEditionofTextbooks MaybeUsed	
	WebResources
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – IELECTIVEI-BUSINESSECONOMICS

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

LearningObjectives		
LO1	Tounderstandtheapproachestoeconomic analysis	
LO2	Toknowthevariousdeterminants of demand	
LO3	Togainknowledgeonconcept andfeatures ofconsumerbehaviour	
LO4	Tolearn thelawsofvariable proportions	
LO5	Toenablethestudentstounderstandtheobjectives andimportanceofpricing policy	
Prerequisites:ShouldhavestudiedCommerce in XIIStd		
Unit	**Contents**	**No.of Hours**
I	**IntroductiontoEconomics** Introduction to Economics – Wealth, Welfare and Scarcity Views onEconomics – Positive and Normative Economics - Definition – Scope and ImportanceofBusinessEconomics-Concepts:ProductionPossibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency-Business Cycle: - Inflation, Depression, Recession, Recovery, Reflation and Deflation.	**12**
II	**Demand&SupplyFunctions** MeaningofDemand-DemandAnalysis:DemandDeterminants,LawofDemand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	**12**
III	**ConsumerBehaviour** Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer'sEquilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferiorand Giffen Goods - Derivation ofIndividual Demand Curveand Market Demand Curve with the help of Indifference Curve.	**12**

IV	**TheoryofProduction** Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returnstoscale–EconomiesofScale–InternalandExternalEconomies–Internal and External Diseconomies - Producer’s equilibrium	**12**
V	**ProductPricing** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in MonopolisticCompetition–Oligopoly–Meaning–features,“Kinked Demand” Curve	**12**
	TOTAL	**60**
	Course Outcomes	
CO1	Explainthepositiveandnegativeapproaches ineconomicanalysis	
CO2	Understoodthefactorsof demandforecasting	
CO3	Knowtheassumptionsandsignificanceofindifferencecurve	
CO4	Outlinetheinternalandexternaleconomiesof scale	
CO5	Relateand apply thevarious methods of pricing	
	Textbooks	
1	H.L.Ahuja,Business Economics–Micro& Macro-Sultan Chand& Sons,New Delhi.	
2	C.M.Chaudhary,BusinessEconomics-RBSAPublishers-Jaipur-03.	
3	Aryamala.T,BusinessEconomics,VijayNocole, Chennai.	
4	T.PJain, BusinessEconomics,Global PublicationPvt.Ltd, Chennai.	
5	D.M.Mithani,BusinessEconomics,HimalayaPublishingHouse, Mumbai.	
	ReferenceBooks	
1	S.Shankaran,BusinessEconomics-MarghamPublications, Chennai.	
2	P.L.Mehta,ManagerialEconomics–Analysis,Problems&Cases,SultanChand&Sons,New Delhi.	
3	PeterMitchelsonand AndrewMann,Economics forBusiness-ThomasNelson Australia	
4	RamsinghandVinaykumar,BusinessEconomics,ThakurpublicationPvt.Ltd,Chennai.	

5	SaluramandPriyanksTindal,BusinessEconomics,CAFoundationStudymaterial,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3– Strong,2-Medium,1-Low

DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:	
LO1:	Toacquaint studentswith knowledgeofDigitalBankingProducts.
LO2:	Toenablethestudents tounderstandtheknowledgeofDigitalPaymentSystem
LO3:	Toimpartthestudentstounderstand thenewconceptsofMobileandInternetBanking
LO4:	Toenablesthestudentsto havedepth knowledge inpoint-of-sale terminals
LO5:	TounderstandtheATMandcashdepositsystem
CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Explaintheneedfordigitalbanking productsandtheusageofcards.
CO2:	Classifytheusageofvariouspaymentsystems.
CO3:	Discusstheprofitability,riskmanagementandfraudsofmobileand internet banking.
CO4:	AnalysetheapprovalprocessesofPOSterminals.
CO5:	ExplaintheproductfeaturesandservicesofATMandCashDeposit Machine.

UnitI:Digital Banking Products

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features andIncentivesofBankcards-TypesofBankCards–NewTechnologies-Europay,MasterandVisaCard(EMV)-TapandGo,NearFieldCommunication(NFC)etc.-ApprovalProcessesforBankCards–CustomerEducation forDigital Banking Products – DigitalLending–DigitalLendingProcess-Non-Performing-Asset(NPA).

Unit II:PaymentSystem

OverviewofDomesticandGlobalPaymentsystems-RuPayandRuPaySecure– Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)- National Automated Clearing House(NACH)-AadhaarEnabledPaymentSystem(AEPS)–ChequeTruncationSystem(CTS)–Real TimeGrossSettlementSystems(RTGS)–NationalElectronicFundTransfer(NEFT)-InnovativeBanking &Payment Systems.

UnitIII:MobileandInternet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types-Crypto currency and Bitcoins

UnitIV:Point ofSale Terminals

PointofSale(POS)Terminals-Overview-Features-ApprovalprocessesforPOSTerminals-KeyComponents ofPOS-Hardware-Software-UserInterfaceDesign–CloudbasedPointofSale–CloudComputing-Benefits of POS in Retail Business.

UnitV:AutomatedTellerMachineandCashDepositSystems

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value-AddedServices-Proprietary,BrownLabelandWhiteLabelATMs-ATM&CDMNetwork Planning - Onsite/Offsite-ATMsecurity,SurveillanceandFraudPrevention.

RecentTrendsin DigitalBanking
Facultymemberwillimparttheknowledgeonrecent DevelopmentsinDigitalBankingtothe students and these components will not cover in the examination.

Text Books:

1. IIBF,2019.Digital Banking.TaxmannPublications,NewDelhi
2. GordonE.&NatarajanS.2017BankingTheory,LawandPractice.24th Revised Edition. Himalaya Publishing House, New Delhi
3. RavindraKumar andManishDeshpande.2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K.2017E-Banking:TheIndianExperience.BhartiPublications,2017.

SupplementaryReadings:

1. ArunajatesanS2017TechnologyinBankingMarghamPublicationChennai.
2. DigitalBanking2016IndianInstituteofBankingandFinance,Pvt Limited New Delhi.
3. IndianInstituteofBankingandFinance,2016GeneralBankManagement, McMillan, Mumbai
4. SubbaRaoSandKhanna.P.L2014PrinciplesandPracticeofBankManagement, Himalya Publishing House, Mumbai.

WebReference:

1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf

2. http://www.himpub.com/documents/Chapter1859.pdf.

MSOFFICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

LearningObjectives:	
LO1:	Toenablethestudentstoacquireknowledgeincreatingdocumentsforprinting, sharing, presentation and store data in a spreadsheet
LO2:	Toequipthestudentsthemselveswiththeskillsin MSExcelprogram,whichisused to save and analyse the numerical data.
LO3:	Toengagethestudentsthemselveswithadvanced,MSexcel Functionsandproductivitytoolstoassistindeveloping Worksheetsandconsolidationtosummarizeandreportresultsfrom multiple work sheets
LO4:	ToidentifythenamesandfunctionsofthePowerPointinterfaceandcreateaslidepresentation that includes text, graphics, animation and transition
LO5:	Toplan,design,create,manipulateandanalyseandcompiledatainvariousways.
CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Acquirepractical knowledgeinMSWord
CO2:	ConstructworksheetinMSExcelusingbasicfunctions
CO3:	ConstructExcelsheetsinMSExcelusingadvancedfunctions
CO4:	PreparepresentationsinMSPowerPointusingvariousTemplates
CO5:	CreateadatabaseusingPowerpoint

UnitI:MicrosoftWord-I

WorkingwithMicrosoftWord:Constructinganewdocument–RevisingandFormattingadocument–Alterthe Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

UnitII:MicrosoftWord-II

Applying Templates - Formulating Tables – Editing tables –Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, sharing information to others – Encrypt and Decrypt a document -Mail Merge.

UnitIII:Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and Removing Rows and Columns,creatingandcopyingformulae,changingcolumnwidthsandrowheights,usingAutoformat,creating andprintingachart,PageLayout,convertingfilesintoadifferentformat,findingtotalinrowsandcolumnsand Mathematical Expression Such as Add, Subtract, Multiply and Divide.

UnitIV:MicrosoftExcel-II

MoreAdvancedExcelFunctions:Normal,PageLayout,PageBreakView –EmployingtheFreezePanesTool–EmployingFinancialFunctions:PMT,RATE,NPER,PV,FV–LogicalFunctions:AND,FALSE,IF,NOT,OR, TRUE–BAHTT EXTT ext. Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

UnitV: MicrosoftPower Point:

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background–ChoosingthePresentationLayout–EstablishingthePresentationStyle;

ListofPractical:

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: emboldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepareaninvitationfor thecollegefunctionusingtextboxesand clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepareashareholders'meetingletterfor10membersusingmailmergeoperation.
5. PrepareBio-DatabyusingWizard and Templates.

MS-EXCEL

1. Generatearosterofyourclass(aminimumof5topics)andperformthefollowing activities:Dataentry,Grandtotal,Mean,ResultandRankingthrougharithmetic and logical functions and sorting.
2. Utilizingthechartwizard,createvariouscharts(line,pie,bar)toshowtheannual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generatean excelsheettoaccomplishnumeroustext,value,and date&timefunctions.

MS-POWERPOINT

1. Constructpresentationslidesthatdisplaythefivelevelsofacompany'shierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentationoughttoincludethefollowingtransitions:ToptoBottom,Bottomto Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and completethefollowing:Developmultipleslides,alterbackgroundcolour,andin corporate word art to adjust font colour.

TextBooks:

1. AFirstCourseincomputersBasedonWindows8andMSOffice2013)by SanjaySaxena,Edition2015,VikasPublishingHousePvt.Ltd.NewDelhi.
2. FundamentalsofInformationTechnology&MSOfficebyBhullarMS, Raman Preet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel2019–All-in-onebyLokeshLalwani,Edition2019,BPBPublications; 1st edition (1Jauary2019);BPBPublication
4. JordanGoldmeter2014AdvancedExcelEssentialsFriendsofaPressUSA

SupplementaryReadings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
2. ChrisUrban2016AdvancedExcelforProductivity USA
3. LokeshLalwani2019Excel2019AllinOne);BPBPublicationUSA
4. RituArora2018AdvancedExcel2016BPBPublicationsNewDelhi

WebReference:

1 https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/
2 https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html
3 https://www.educba.com/text-function-in-excel/
4 https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf

FOUNDATIONCOURSE(OR)BRIDGECOURSE

FUNDAMENTALS OF BUSINESS STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Abridgecoursefor thestudents ofcommercefaculty is conductedeveryyearto get the studentstheknowledgeofcommercefaculty.Themainobjectiveofthecourseistobridgethe gapbetweensubjectsstudiedatSchoollevelandsubjectstheywouldbestudyingincommerce faculty. A Bridge course aims to cover thegap between theunderstanding levelofthehigher secondaryschoolcoursesandhighereducationalcourses.Bridgecourseispreparativecourse forcollegelevelcoursewithanacademiccurriculumthatisofferedtoenhancetheknowledge ofthestudentsbymeansofpreparingfortheintellectualchallengesofcommercesubjectand to know basic information about core subject. Bridge courses are the tool to help students to successintheirgraduatelevelstudies.Itisalsoaprerequisiteandfoundationalcoursetoknow the basic information about commerce subjects.

FUNDAMENTALSOFBUSINESSSTUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Tomakethestudentsfamiliarwiththebasicconceptsofcommerce,andManagementFields.
CO2:	ToencourageandmotivatethestudentsforthecommerceEducation.
CO3:	TomakethestudentsawaretowardsthevariousbranchesofcommerceforExample,Accounts, Banking and Auditing.

UnitICommerce-Introduction

DefinitionofCommerce-Importance'sofCommerce-Meaningofbartersystem--business-industry-trade- hindrances of trade-branches of Commerce.

UnitIIAccounting-Introduction

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition- Objectives-Importance-Functions-Advantages-Limitations-Methodsof Accounting-Single Entry Double Entry-Stepsinvolvedindoubleentrysystem-Advantagesofdoubleentrysystem-MeaningofDebitandCredit-Types of Accounts and its rules-Personal Accounts- Real Accounts-Nominal Accounts.

UnitIIIMarketing&Advertising

MeaningofMarketing-Definition-FunctionsofMarketing-MeaningofConsumer–StandardizationandGrading-Pricing –Kinds of Pricing -AGMARK-ISI- Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

UnitIVAuditing&EntrepreneurialDevelopment

IntroductionofAuditing-OriginandEvolution–Definition-FeaturesofAuditing-Objectives ofAuditing AdvantagesofAudit-LimitationsofAuditing-DistinctionbetweenAuditing&Investigation-Distinction between Accounting &Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristicsof an entrepreneur-Functionsof anentrepreneur-Typesof anentrepreneur -ProblemsofWomenentrepreneur-ConceptofWomenEntrepreneurs

UnitV: IncomeTaxLaw andPractice

Taxhistory-Types–VariousTermsinTax-ExemptedIncomeU/S10-CanonsofTaxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns- Residential Status.

TextBooks:

1. L.M.Prasad,PrinciplesofManagement,2022S.Chand &SonsCo.Ltd,NewDelhi.
2. S. P. Jain and K. L. Narang2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr.N.RajanNair,2023Marketing,SultanChand&Sons.NewDelhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. SundarK.andPaari,2016AuditingVijayNicole,ImprintsPrivateLtd,Chennai.
6. T. Srinivasan 2024Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

FIRST YEAR – SEMESTER – IICORE–III:FINANCIALACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

LearningObjectives		
LO1	Thestudentsare abletopreparedifferentkindsof accountssuch Higherpurchaseand InstalmentsSystem.	
LO2	Tounderstandtheallocationofexpensesunderdepartmentalaccounts	
LO3	Togainanunderstanding about partnershipaccountsrelatingtoAdmissionand retirement	
LO4	ProvidesknowledgetothelearnersregardingPartnershipAccountsrelating todissolution offirm	
LO5	Toknowthe requirementsof internationalaccounting standards	
Prerequisites:ShouldhavestudiedAccountancyin XIIStd		
Unit	**Contents**	**No.of Hours**
I	**HirePurchaseandInstalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	**15**
II	**BranchandDepartmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of AllocationofExpenses–Inter-DepartmentalTransferatCostor SellingPrice.	**15**
III	**PartnershipAccounts-I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	**15**
IV	**PartnershipAccounts-II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment ofGoodwill–PreparationofBalanceSheet-OneormorePartners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory–AccountingTreatment-PiecemealDistribution –Surplus CapitalMethod–Maximum Loss Method.	**15**

V	**Accounting Standards for financial reporting (Theory only)** ObjectivesandUsesofFinancialStatementsforUsers-Roleof AccountingStandards-DevelopmentofAccountingStandardsin India Role of IFRS- IFRS Adoption vs Convergence ImplementationPlaninIndia-IndAS-AnIntroduction- Difference between Ind AS and IFRS.	**15**
	TOTAL	**75**
THEORY20% &PROBLEMS 80%		
	CourseOutcomes	
CO1	Toevaluatethe Hirepurchaseaccountsandİnstalment systems	
CO2	ToprepareBranchaccountsandDepartmental Accounts	
CO3	Tounderstandtheaccountingtreatmentforadmissionandretirementin partnership	
CO4	ToknowSettlement ofaccounts at thetime ofdissolution of a firm.	
CO5	ToelaboratetheroleofIFRS	
	Textbooks	
1	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand,New Delhi.	
2	M.C.ShuklaT.S.Grewal&S.C.Gupta,AdvanceAccounts,SChandPublishing, New Delhi.	
3	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,New Delhi.	
4	SPJainandK.L.Narang:FinancialAccounting-I,KalyaniPublishers,New Delhi.	
5	T.S.Reddy&A.Murthy,FinancialAccounting,MargamPublishers,Chennai.	
	ReferenceBooks	
1	Dr.S.N.Maheswari:FinancialAccounting,Vikas Publications,Noida.	
2	Dr.Venkataraman&others(7lecturers): Financial Accounting,VBH, Chennai.	
3	Dr.ArulanandanandRaman:AdvancedAccountancy,Himalayapublications, Mumbai.	
4	Tulsian,AdvancedAccounting,TataMC.Grawhills,India.	
5	CharumathiandVinayagam,FinancialAccounting,S.Chandandsons,New Delhi.	
NOTE:LatestEditionofTextbooks MaybeUsed		
	WebResources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

IICore–IV:BankingLawAndPractice

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

LearningObjectives	
LO1	TohelpthestudentsunderstandvariousprovisionofBankingRegulationAct 1949applicabletobankingcompaniesincludingcooperative banks
LO2	Totracetheevolutionofcentralbankconceptandprevalentcentralbanking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organizationstructure,roleofbanktogovernment,roleinpromotingagriculture and industry, role in financial inclusion
LO4	Tounderstandhowcapitalfundofcommercialbanks,objectivesandprocessof Assetsecuritizationetc.
LO5	Toexplorepracticalbankingsystemsrelationshipofbankersandcustomers, crossingofcheques,endorsementetc.

Unit	Contents	No.of Hours
I	**IntroductiontoBanking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	15
II	**CentralBankandCommercialBank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	15

III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA)–RepoRate&ReverseRepoRate-securitiesoflending-Factors influencing bank lending.	**15**
IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement-Meaning-Components-KindsofEndorsements-Cheques payable to fictitious person Endorsement by legal representative – NegotiationBank-Effectofendorsement-RulesregardingEndorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers'duty –RBIinstruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.	**15**
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic MobileWallets.ATM–Concept-Features-Types-.Electronicmoney-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer(NEFT),RTGS,IMPS,UPIandDigitalcurrency–Differences -Safetyand SecurityinDigital Banking.	**15**
	TOTAL	**75**

Course Outcomes

CO1	AwareofvariousprovisionofBankingRegulationAct1949applicableto banking companies including cooperative banks
CO2	AnalysetheevolutionofCentralBankingconceptandprevalentCentral Banking system in India and their roles and function
CO3	GainknowledgeabouttheCentralBankinIndia,itsformation,nationalizingits organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluatetheroleofcapitalfundofcommercialbanks,objectivesandprocessof Asset securitization etc
CO5	Definethepracticalbankingsystemsrelationshipofbankersandcustomers, crossing of cheques, endorsement etc.

Textbooks

1	GurusamyS,BankingTheory:LawandPractice,VijayNicolePublication, Chennai
2	Muraleedharan,ModernBanking:TheoryandPractice,PrenticeHallIndia Learning Private Ltd, New Delhi

3	GuptaP.K.GordonE.BankingandInsurance,Himalayapublication,Kolkata
4	Gajendra,ATextonBankingTheoryLaw&Practice,VrindaPublication, Delhi
5	KPKandasami,SNatarajan&Parameswaran,BankingLawandPractice,S Chand publication, New Delhi
ReferenceBooks	
1	B.Santhanam,Banking&FinancialSystem,MargamPublication,Chennai
2	KataitSanjay,BankingTheoryandPractice,LambertAcademic Publishing,
3	HenryDunningMacleod,TheTheoryandPracticeofBanking,HardPress Publishing, Old New Zealand
4	WilliamAmasaScott,MoneyandBanking:AnIntroductiontoTheStudyof Modern Currencies, Kesinger publication, USA
5	NektariosMichail,Money,Credit,andCrises:UnderstandingtheModern Banking System, Palgrave Macmillan, London
NOTE:Latest EditionofTextbooksmay beused	
WebResources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – IIElectiveII–BUSINESSMATHEMATICS&STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

LearningObjectives

LO1	Toimpartknowledgeonthebasicsofratio, proportion,indicesandproportions
LO2	Tolearnaboutsimpleandcompoundinterestandarithmetic,geometricand harmonic progressions.
LO3	Tofamiliarisewiththemeasuresofcentraltendency
LO4	Toconceptualise withcorrelationco-efficient
LO5	Togain knowledgeon timeseriesanalysis

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**Ratio** Ratio-Indices–types-positiveindices–lawofindices–negative indices–zeroandutilityindices–fractionalindices.Logarithms – definition – property of logarithms – law of logarithms – common logarithm.	**12**
II	**Interestand Annuity** Banker'sDiscount–SimpleandCompoundInterest-Arithmetic, Geometric and Harmonic Progressions. Annuity-Meaning-Typesof Annuity Applications.	**12**
III	**BusinessStatisticsMeasuresofCentralTendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Median - Quartile – Decile – Percentiles - Mode. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of variance.	**12**
IV	**Correlationand Regression** Correlation-KarlPearson'sCoefficientofCorrelation–Spearman'sRankCorrelation–RegressionLinesandCoefficients.	**12**
V	**TimeSeriesAnalysisandIndexNumbers** Time Series Analysis: Secular Trend – Seasonal Variation – Cyclicalvariations-IndexNumbers–AggregativeandRelative Index–ChainandFixedIndex–WholesaleIndex–Costof Living Index.	**12**
	TOTAL	**60**

CourseOutcomes

CO1	Learnthebasicsofratio,proportion,indicesandlogarithm
CO2	Familiarisewithcalculationsofsimpleandcompoundinterestandarithmetic, geometric and harmonic progressions.

CO3	Determinethevariousmeasuresofcentraltendency
CO4	Calculatethecorrelationandregressionco-efficient.
CO5	Assessproblemsontimeseries analysis

Textbooks	
1	Dr.B.N.Gupta,BusinessMathematics&Statistics,Shashibhawanpublishing house, Chennai
2	AsimKumarManna,BusinessMathematics&Statistics,McGrawhill education, Noida
3	A.V.RayarikarandDr.P.G.Dixit,BusinessMathematics&Statistics,Nirali Prakashan Publishing, Pune
4	Dr.S.Sachdeva,BusinessMathematics&Statistics,LakshmiNarainAgarwal, Agra
5	P.R.Vittal,BusinessMathematics&Statistics,MarghamPublications,Chennai
ReferenceBooks	
1	J.K.Sharma,Fundamentals ofbusinessstatistics, Vikaspublishing,Noida
2	PeterWaxman,BusinessMathematics&Statistics,PrenticeHall,NewYork
3	AndreFrancis,BusinessMathematics&Statistics,CengageLearningEMEA, Andover
4	AggarwalBM,BusinessMathematics&Statistics,AneBookPvt.Ltd.,New Delhi
5	R.S.Bhardwaj,BusinessMathematics&Statistics,ExcelBooksPublisher, New Delhi
NOTE:Latest EditionofTextbooksmay beused	
WebResources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPINGWITHPROGRAMMEOUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

IIElectiveII–INSURANCEANDRISKMANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

LearningObjectives	
LO1	Toknowthe conceptsand principlesof contractof insurance
LO2	Tounderstand thebasicconceptsof life insurance
LO3	Togain knowledgeon theprinciples ofgeneral insurance
LO4	Toexaminethe InsuranceRegulatoryandDevelopmentAuthority1999(IRDA)
LO5	Toknowthe riskmanagement process

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoInsurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	**12**
II	**Life Insurance** Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – TraditionalandUnitLinkedPolicies–IndividualandGroupPolicies- With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	**12**
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance–Types-FireInsurance–MarineInsurance–MotorInsurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	**12**
IV	**Risk Management** RiskManagement–Objectives–Process–IdentificationandEvaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	**12**
V	**IRDAAct 1999** Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – OperationsofIRDA–InsurancePolicyholders'ProtectionunderIRDA– Exposure/Prudential Norms - Summary Provisions of related Acts.	**12**
	TOTAL	**60**

Course Outcomes	
CO1	Identifytheworkingsofinsurance andhedging
CO2	Evaluatethetypesof insurancepoliciesand settlement
CO3	Settleclaimsundervarioustypesof generalinsurance
CO4	KnowtheprotectionprovidedforinsurancepolicyholdersunderIRDA
CO5	Evaluatetheassessmentandretentionofrisk
Textbooks	
1	NeetiGupta,AnujGuptaandAbhaChopra,RiskManagementandInsurance,Kalyani Publishers, New Delhi.
2	Dr.N.Premavathy –ElementsofInsurance,Sri VishnuPublications,Chennai.
3	M.N.Mishra&S.B.Mishra,InsurancePrinciplesandPractice,SChandPublishers, New Delhi.
4	MichelCrouhy,TheEssentialsofRiskManagement,McGrawHill,Noida.
5	ThomasColeman,APracticalGuidetoRiskManagement,CFA, India.
ReferenceBooks	
1	JohnC.Hull,RiskManagementandFinancialInstitutions(WileyFinance), Johnwiley& sons, New Jersey.
2	P.K.Gupta,InsuranceandRiskManagement,HimalayaPublications,Mumbai.
3	Dr.Sunilkumar, InsuranceandRiskManagement, Golgatiapublishers,New Delhi.
4	NaliniPravaTripathy,PrabirPaal, InsuranceTheory&Practice,PrenticeHallofIndia.
5	AnandGanguly– InsuranceManagement,NewAgeInternationalPublishers.
NOTE:Latest EditionofTextbooksmay beused	
WebResources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

IIElectiveII-BUSINESSENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

LearningObjectives	
LO1	Tounderstandthenexus betweenenvironmentandbusiness.
LO2	Toknowthe PoliticalEnvironmentin whichthebusinesses operate.
LO3	TogainaninsightintoSocialandCultural Environment.
LO4	Tofamiliarizethe conceptsofanEconomicEnvironment.
LO5	TolearnthetrendsinGlobalEnvironment/Technological Environment

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**An Introduction** TheConceptofBusinessEnvironment - ItsNatureandSignificance – ElementsofEnvironment-BriefOverviewofPolitical–Cultural– Legal–EconomicandSocialEnvironmentsandtheirImpacton BusinessandStrategicDecisions.	**12**
II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	**12**
III	**SocialandCulturalEnvironment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and ReligiousGroups–TypesofSocialOrganization–Relationship betweenSocietyandBusiness -SocialResponsibilitiesofBusiness.	**12**
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – MacroEconomicParameterslikeGDP - Growth RateofPopulation – Urbanization-FiscalDeficit–PlanInvestment–PerCapita IncomeandtheirImpact onBusinessDecisions.	**12**
V	**TechnologicalEnvironment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology-ImpactofTechnologyonBusiness-Statusof Technologyin India-DeterminantsofTechnologicalEnvironment.	**12**
	TOTAL	**60**

Course Outcomes	
CO1	Rememberthenexus betweenenvironmentand business.
CO2	ApplytheknowledgeofPoliticalEnvironmentinwhichthebusinesses operate.
CO3	AnalysethevariousaspectsofSocialandCulturalEnvironment.
CO4	EvaluatetheparametersinEconomicEnvironment.
CO5	CreateaconduciveTechnologicalEnvironmentforbusinesstooperateglobally.
Textbooks	
1	C.B. Gupta,Business Environment, SultanChand &Sons, New Delhi
2	FrancisCherunilam,BusinessEnvironment,HimalayaPublishingHouse, Mumbai
3.	Dr.V.C.Sinha,BusinessEnvironment,SBPDPublishingHouse,UP.
4.	Aswathappa.K,EssentialsofBusinessEnvironment,HimalayaPublishing House, Mumbai
5.	RosyJoshi,SangamKapoor&PriyaMahajan,BusinessEnvironment,Kalyani Publications, New Delhi
ReferenceBooks	
1.	Veenakeshavpailwar,Business Environment,PHILearningPvtLtd,NewDelhi
2.	ShaikhSaleem,BusinessEnvironment,Pearson, NewDelhi
3.	S.Sankaran,BusinessEnvironment,MarghamPublications,Chennai
4.	NamithaGopal,BusinessEnvironment,VijayNicoleImprintsLtd.,Chennai
5.	IanWorthington,ChrisBritton,EdThompson,TheBusinessEnvironment, F T Prentice Hall, New Jersey
NOTE:Latest EditionofTextbooksmay beused	
WebResources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3– Strong,2-Medium,1-Low

INTERNETANDITSAPPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	**2**	**25**	**75**	**100**

Objective

Thissubjectseekstodevelopthewould-beAccountingExecutiveswithknowledgeinInternetforthe application in the area of accounting.

UnitI:InternetConcepts

Introduction–InternetConnectionConcepts–ConnectingtoDial-upInternetAccounts–HighSpeed Connections: ISDN, ADSL, and Cable Modes – Intranets:Connecting LAN to the Internet.

Unit II:E-mailConcept

E-mail Concepts – E-mail Addressing – E-mailBasic Commands –Sending and Receiving Files bye-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

UnitIII:InternetServices

OnlineChattingandConferencingConcepts–E-mailMailingLists–UsenetNewsgroupConcepts– Reading Usenet Newsgroups – Video Conferencing.

UnitIV:WebConceptsand Browsers

World-Wide-WebConcepts–ElementsofWeb–ClientsandServers–URLandTP–WebBrowsers– Netscape Navigator and Communicator-Microsoft Internet Explorer.

UnitV:SearchEngines

SearchEngines–WebDirectories–MicrosoftInternetExplorer–SearchingforInformation–Bigfoot,Info space, who were, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather,Sports,PersonalFinanceandInvesting –Entertainment–Shopping–Travel,Kids,Teems,Parentsand Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. AlexisLeonandMathewsLeon- Internetforeveryone,Leon Tecworld,Chennai,India,2000.
2. KamleshN.Agarwal–Businesson theNet,McMillanIndiaLtd., 2002
3. KamleshN.Agarwal&PrateekA.Agarwal–WebtheNet–AnintroductiontoWirelessapplication protocol, McMillan India Ltd., 2002
4. MargaretLevineYoung-TheCompleteReference-Internet",TMGPub.,NewDelhi,2002.

REFERENCEBOOKS

1. DouglasEcommerce-ComputerNetworksandInternet,PHI(AdditionWesley Lonman), New Delhi, 2001.
2. MinoliDaniel–Internet&InternetEngineering,TataMcGrawHill,NewDelhi, 200

STOCKMARKET OPERATIONS

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

Learning Objectives:	
LO1:	Toacquaint students withknowledgeofSecurities Market
LO2:	ToenablethestudentstounderstandtheknowledgeofPracticeTradingon Stock Market
LO3:	Toimpart thestudents tounderstand thelegal framework ofsecuritiesMarket
LO4:	Toenablesthestudentstohavedepthknowledgeindifferentsegmentof stock exchange
LO5:	Tounderstandtheroleof DematTrading

CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Explainthebasic conceptofSecuritiesMarket
CO2:	PracticeTradingonStockMarket
CO3:	AnalysethelegalFrame workofSecuritiesMarket
CO4:	Explaindifferentsegment ofStockExchange
CO5:	PerformDematTrading

UnitI:Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

UnitII:Primary market

PrimarymarketConcept,FunctionsandImportance;FunctionsofNewIssueMarket(IPO,FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members,Brokers,Registrars,Bankers,ASBA;SMEIPOsandListingofSecurities.

UnitIII:Secondarymarket

SecondaryMarketConcept;FunctionsandImportance;MechanicsofStockMarketTrading-Different Types ofOrders,Screen BasedTrading, Internet Based Trading and Settlement Procedure; Types of Brokers.

UnitIV:Regulatoryframework

RegulatoryFrameworkSEBI(IssueofCapitalandDisclosureRequirements)Regulation2018;Stock ExchangesandIntermediaries;SEBIandInvestorProtection;SecuritiesContractRegulationActand SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

UnitV:Dematerialization

DematTradingConceptandSignificance;RoleofDepositoriesandCustodianofSecuritiesinDemat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

PracticalExercises:

Thelearnersarerequiredto:

1. Preparethestepsinvolvedinpreandpostmanagementofhypothetical case of IPO/FPO.
2. MakeacomparativeanalysisofIPOstoidentify parameters of success and causes of failure.
3. ExposethemselvestotradingscreenofNationalStock Exchange (www.nseindia.com) and demonstrate

a) Procedureofplacingbuying/sellingorder.

b) TradingWorkstationStation(TWS)ofspotmarketandfinancialderivativemarkets (Futures and Options).

4. Learndemattradingandinvestmentwiththe help of relevant software (Working on Virtual trading platform).

RecentTrendsinStock Market
FacultymemberwillimparttheknowledgeonrecenttrendsinStockMarket tothe students and these components will not cover in the examination.

Text Books:

1. Gordon,E.,&Natarajan,K.2019.FinancialMarketsandServices. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin,G.1949.TheIntelligent Investor.NewYork:HarperPublishing.
3. Dalton,J.M.2001.HowTheStockMarketWorks?NewYork:PrentieHall Press. Machiraju, H.
4. Machiraju,H.R.2019.MerchantBanking.NewDelhi, New Age Publishers.

SupplementaryReadings:

a. GitmanandJoehnk2015,FundamentalsofInvesting,PearsonPublications,NewDelhi.
b. ChandraPrasanna,2017,InvestmentAnalysisandPortfolioManagement,TataMcGrawHill, New Delhi.
c. DamodaranAsath2016, InvestmentValuation: ToolandTechniques forDetermining the value of any Asset, Wiley Finance., New Delhi
d. BholeL.M2015,FinancialInstitutionsandMarketsTataMcGrawHillPublishing Company Ltd, New Delhi

Note:Latestedition ofthebooks maybeused

NEWVENTURE PLANNING&DEVELOPMENT

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

LearningObjectives:	
LO1:	Toacquaint studentswith knowledgeof Settingup anew business
LO2:	Toenablethestudentstounderstand thelegalchallenges insettingup Business
LO3:	Toimpartthestudentstosearchforentrepreneurial capital
LO4:	Toenablesthestudentsto havedepthknowledgeinmarketingaspectsofnewventures
LO5:	TounderstandtheroleBusinessPlanPreparationforNew Ventures

Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Generateabusinessideausingdifferenttechniquesanddescribesourcesofinnovativeideas
CO2:	Evaluateadvantages of acquiring anongoing venturewitha casestudy;
CO3:	Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthebusinessidea;
CO4:	Developamarketing planforabusiness idea;
CO5:	Prepareandpresentawell-conceivedBusinessPlan

UnitI:StartingNew Ventures

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developingcreativity.Impedimentstocreativity.ThepathwaystoNewVenturesforEntrepreneurs,CreatingNew Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

UnitII:LegalChallengesin Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent,Trademark,andCopyrightLegalactsgoverningbusinessesinIndia.IdentifyingFormofOrganisationand their procedures and compliances.

UnitIII:Search forEntrepreneurialCapital

The Entrepreneur’s Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc

UnitIV:MarketingAspectsofNew Ventures
Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.
UnitV:Business Plan Preparation forNewVentures
Business Plan: Concept. Pit falls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-ConceivedBusinessPlan.ElementsofaBusinessPlan:ExecutiveSummary.BusinessDescription.Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk.HarvestStrategy.Milestone Schedule

PracticalExercises:

Thelearnersarerequiredto:
1. Generateabusiness idea usingdifferenttechniquesanddescribe sourcesof innovativeideas.
2. Evaluateadvantages of acquiring an ongoing venturewithacase study.
3. PresentanideawhichcanhaveIPRlikepatentsalongwithcomparativeanalysisof patents already granted in similar field.
4. Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthe business idea (developed in exercise 1).
5. Developamarketing plan forthebusinessidea(developedin exercise 1).
6. Prepareandpresent awell-conceivedBusiness Plan.

RecentTrendsin NewVenturePlanning& Development
Faculty member will impart the knowledge on recent trends in New Venture Planning & Developmentto the students and these components will not cover in the examination.

TextBooks:

1. Allen,K.R.(2015).LaunchingNewVentures:AnEntrepreneurial Approach. Boston: Cengage Learning
2. Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunchingNewVentures. London:Pearson.
3. Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:ASouth-AsianPerspective. Boston: Cengage Learning
4. DonoldFKuratko andJeffrey SHons by2021 NewVentureManagementRoutledge,USA

SupplementaryReadings:

1.ColinBarrowPaulBarrowRobertBrown2015TheBusinessPlanWorkBook:APracticalGuide toNewVenture,KoganPageLtd,GreatBrittan
2.David Butler2006 EnterprisePlanningand DevelopmentRoutledgeUSA
3.David Butler2014 BusinessPlanning forNewVentures: AGuideto Startup,RoutledgeUSA
4.Robert NLussierJoel Corman2014 Entrepreneurial NewVentureSkillsRoutledgeUSA

Note:Latestedition ofthebooksmaybeused

SECOND YEAR – SEMESTER – IIICORE– V:CORPORATEACCOUNTINGI

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

	LearningObjectives	
LO1	Tounderstandaboutthepro-rata allotmentandUnderwritingofShares	
LO2	Toknowtheprovisionsofcompanies,ActregardingIssueandRedemptionofPreferenceshares and debentures	
LO3	Tolearntheform andcontentsof financialstatementsas perSchedule III ofCompaniesAct 2013	
LO4	Toexaminethe variousmethods ofvaluationofGoodwilland shares	
LO5	ToidentifytheSignificanceof Internationalfinancialreportingstandard(IFRS)	
Prerequisite:ShouldhavestudiedFinancialAccountinginIYear		
Unit	**Contents**	**No.of Hours**
I	**IssueofShares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	**15**
II	**Issue&RedemptionofPreferenceShares&Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	**15**
III	**Final Accounts** Introduction–FinalAccounts–FormandContentsofFinancialStatementsas PerScheduleIIIofCompaniesAct2013–PartIFormofBalanceSheet–Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	**15**

IV	**Valuation of Goodwill&Shares** ValuationofGoodwill–Meaning–NeedforValuationofGoodwill–Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. ValuationofShares –Needfor ValuationofShares –MethodsofValuationof Shares – Net Assets Method – Yield and Fair Value Methods.	**15**
V	**IndianAccountingStandards** International Financial Reporting Standard (IFRS)–Meaning and its ApplicabilityinIndia- IndianAccountingStandards–Meaning–Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 PresentationofFinancialStatement,IndAS –2ValuationofInventories,Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in AccountingEstimateandErrors,IndAS–16–Property,Plant&Equipment, IndAS38– IntangibleAssetsIndAS –103,BusinessCombinationsIndAS 110, Consolidated Financial Statement. (**Theory Only**)	**15**
	TOTAL	**75**

THEORY20% &PROBLEMS 80%

Course Outcomes	
CO1	Prepareandaccountforvariousentriestobepassedincaseofissue,forfeitureandreissueofshares and compute the liability of underwrites
CO2	Assestheaccountingtreatmentofissueandredemptionofpreferencesharesand debentures
CO3	ConstructFinancialStatementsapplyingrelevantaccountingtreatments
CO4	Computethevalueofgoodwillandshares under differentmethodsandassessits applicability
CO5	Integratetheoreticalknowledgeonallaccountinginparwith IFRSand INDAS

Textbooks	
1	S.P.JainandN.L.Narang,Advanced Accounting VolI, KalyaniPublication,NewDelhi.
2	R.L.GuptaandM. Radhaswamy,AdvancedAccountsVol I,SultanChand,New Delhi.
3	Broman,CorporateAccounting,Taxmann,NewDelhi.
4	Shukla,Grewal andGupta-AdvancedAccountsVolI, S.Chand,NewDelhi.

5	M.C.Shukla,AdvancedaccountingVolI,S.Chand,NewDelhi.
ReferenceBooks	
1	T.S.Reddy,A.Murthy –CorporateAccounting- MarghamPublication,Chennai.
2	D.S.Rawat&NozerShroff,StudentsGuidetoAccountingStandards,Taxmann,NewDelhi
3	Prof.Mukeshbramhbutt, Devi,CorporateAccountingI,AhilyaPublication, Madhya Pradesh
4	AnilKumar,RajeshKumar,corporateaccountingI, HimalayaPublishinghouse,Mumbai.
5	PrasanthAthma,CorporateAccountingI,HimalayaPublishinghouse,Mumbai.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3– Strong,2-Medium,1-Low

SECONDYEAR–SEMESTER-IIICORE –
VI: BUSINESS LAW

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100

LearningObjectives	
LO1	Toknowthenatureandobjectivesof Mercantile lawandtheessentialsofvalid contract
LO2	Togainknowledgeonperformancecontracts
LO3	Tobeacquaintedwiththerulesof IndemnityandGuarantee
LO4	Tomakeawareoftheessentials ofBailment and pledge
LO5	Tounderstandthe provisionsrelatingto saleof goods

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**Elements of Contract Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	**12**
II	**PerformanceofContract** MeaningofPerformance,OffertoPerform,DevolutionofJoint liabilities&Rights,TimeandPlaceofPerformance,Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract-TerminationandDischargeofContract-Quasi Contract	**12**
III	**Contractof Indemnityand Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**12**
IV	**BailmentandPledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee–LawofPledge–Meaning–EssentialsofValidPledge, PledgeandLien, Rightsof Pawner and Pawnee.	**12**
V	**SaleofGoods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners-Rightsanddutiesofbuyer-RightsofanUnpaidSeller	**12**
	TOTAL	**60**

Course Outcome	
CO1	ExplaintheObjectivesand significanceofMercantile law
CO2	UnderstandtheclausesandexceptionsofIndianContractAct.
CO3	Outlinethecontractofindemnityand guarantee
CO4	FamiliarwiththeprovisionrelatingtoBailmentandPledge
CO5	Explainthevarious provisions of Sale ofGoods Act 1930
Textbooks	
1	N.D.Kapoor,BusinessLaws-SultanChand andSons, New Delhi.
2	R.S.N.Pillai–BusinessLaw,S.Chand,New Delhi.
3	MCKuchhal& VivekKuchhal,Businesslaw, SChandPublishing,New Delhi
4	M.V.Dhandapani,Business Laws,SultanChandandSons,New Delhi.
5	ShusmaAurora,BusinessLaw,Taxmann, NewDelhi.
ReferenceBooks	
1	PreethiAgarwal, BusinessLaw,CAfoundationstudymaterial,Chennai.
2	BusinessLawbySaravanavel,Sumathi,Anu,HimalayaPublications, Mumbai.
3	KavyaandVidhyasagar, BusinessLaw,NithyaPublication,NewDelhi.
4	D.Geet,BusinessLaw NiraliPrakashan Publication,Pune.
5	M.R.Sreenivasan,BusinessLaws,MarghamPublications,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3– Strong,2-Medium,1-Low

SECONDYEAR–SEMESTER–

IIIELECTIVE III - E-BANKING

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100

LearningObjectives

LO1	Toprovidestudents withthe foundationofdigitalbanking concepts
LO2	Toprovide conceptual knowledgeof onlinebanking mechanism
LO3	Toprovidestudentswithup-to-dateinformationaboutpayment,clearingandsettlementsystems in banking industry
LO4	Tofamiliarisestudentsabouttheriskassociatedwithe-bankingandrelevanceofbanking solutions
LO5	Toexposestudentsto the digital authenticationtechniques inthedigital era

Prerequisites:ShouldhavestudiedCommerce in XIIStd.

UNIT	Contents	No.of Hours
I	**ElectronicBanking** Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and electronic cheque -Models for E-banking-complete centralized solution-features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.	9
II	**Online Banking** Introduction –concept and meaning-the electronic delivery channels-need for computerization-AutomaticTellerMachine(ATM)athome–ElectronicFundTransfer (EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.	9
III	**UpdatingBankSavingAccounts** Computerbankbranches-FinancialTransactionTerminals-(FTT)-E-ChequeMagnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India Procedure-Programmes-Components-How to go on net for Online Banking-advantages Limitations.	9
IV	**E-BankingSecurity** Introduction need for security –Security Concepts-Privacy –Survey. Findings on security-Attack-Cybercrimes-Reasons for Privacy-Tampering-Encryption –Meaning The encryption process-may appear as follows -Cryptogram-Cryptanalyst Cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES).	9
V	**E-BuilderSolutions** Digital certificate-Digital Signature &Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-PryZone-E-softwaresecurityInternet-Transactions-Transactionsecurity-PKI-SierrasInternetsolutions-Inc–securitydevices-PublicKeyInfrastructure-(PKI)-	9

	FirewallsSecureLedger-(FSL)-SecureElectronicTransaction(SET).TEXTBOOK C.S.Rayudu,E-Business,HimalayaPublishingHouse.	
	Total	**45**
CourseOutcomes		
CO1	Describefundamental conceptsofe-banking,compareandcontrasttraditionalande-banking	
CO2	Demonstrateonlinebankingtechniques	
CO3	Illustrateclearingandsettlementmechanisminrealtime	
CO4	Evaluatethechallengesinthedigitalerainthecontextofsecurityandprivacyissuesine- commerce	
CO5	Developinsightsintobankingsecurity solutions	
Textbooks		
1.	DigitalBanking,Indian InstituteofBankingandFinance,Taxmann	
2.	Agarwal,O.P,Modernbankingof India,Himalayapublisher,Mumbai	
3.	BishnuPriyaMishra,RKUppal,ModernBankinginIndia:Dimensions&Risks,*New*Century Publications, New D*elhi*	
4.	ChrisSkinner,DigitalBankStrategiestoLaunchorbecomeaDigital Bank,Marshall CavendishInternational(Asia)PrivatetheLimited,Singapore	
5.	LohnaSarikaR,DigitalBankingandCyberSecurity,NewCenturyPublications,New Delhi	
ReferenceBooks		
1.	SinghJaspal,DigitalPaymentsinIndia:Background,Trendsand Opportunities,NewCentury Publications, New Delhi	
2.	RaoK.Srinivasa,ChangingDimensionsof BankinginIndia, NotionPress, Chennai	
3.	BhushanDewan,E-Commerce,S.ChandLimited,NewDelhi	
4.	RogerHunt&JohnShelly,ComputersandCommonsense,Prentice-Hall,1979	
5.	C.S.Rayudu,E-Business,HimalayaPublishingHouse,Mumbai	
WebResources		
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073	
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020	
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003	

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	3	2	2	3	3	3	3
Total	15	13	14	14	14	13	13	13	15	14	14
Average	3	2.6	2.8	2.8	2.8	2.6	2.6	2.6	3	2.8	2.8

3– Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER – IIIELECTIVEIII-INTERNATIONALTRADE

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				**4**	**3**	25	75	100

LearningObjectives	
LO1	Toenablestudents, familiarizewiththebasicsof InternationalTrade.
LO2	Toknowthevarioustheoriesofinternationaltrade.
LO3	Toimpartknowledgeaboutbalanceoftradesandexchangerates.
LO4	Togainknowledgeaboutinternationalinstitutions.
LO5	TogaininsightsonWorldTradeOrganization

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	IntroductiontoInternationalTrade–Meaning–Definition-DifferencebetweenInternal and International Trade – Importance of International Trade in the Global context	9

II	Theories of International trade:Classical theories - Adam smith's theory of Absolute Advantage–Ricardo'sComparativecosttheory-ModerntheoriesofInternationalTrade - Haberler'sOpportunity Cost theory – Heckscher –Ohlin's Modern theory – InternationaltradeandFactorMobilityTheory–Leontiff'sParadox-Internationaltrade and economic growth theory - Immiserating growth theory.	9
III	Balance of Payments – Components of Balance of Payments - Current account,Capital account&Officialsettlementaccounts -DisequilibriuminBOP -Methodsofcorrecting Disequilibrium-BalanceofPaymentadjustmentTheories-MarshallLernermechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	9
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – BorrowingandLendingProgrammeofIMF–SDRs–IndiaandIMF-WorldBankand UNCTAD.	9
V	WorldTradeOrganisation(WTO)–FunctionsandObjectives–AgriculturalAgreements – GATS - TRIPS – TRIMS.	9
	TOTAL	**45**

	Course Outcomes
CO1	Distinguishbetweenthe conceptofinternalandinternationaltrade.
CO2	Definethevarioustheoriesofinternationaltrade.
CO3	Examinethebalanceoftradeand exchangerates
CO4	AppraisetheroleofIMFandIBRD.
CO5	Definetheworkings of WTOandwithspecial referencetoIndia.
	Textbooks
1	FrancisCherunilam,InternationalTradeandExportManagement –HimalayaPublishingHouse- Mumbai –04.
2	Paul.R.KrugmanandMauriceObstfeld, InternationalEconomics(Theory andPolicy)- PearsonEducation Asia-AddisonWesley Longman(P) Ltd.-Delhi – 92.
3	RobertJ.Carbaugh,InternationalEconomics -ThomsonInformationPublishingGroup- WadsworthPublishingCompany -California.
4	H.G.Mannur, InternationalEconomics–VikasPublishingHouse(P)Ltd –NewDelhi-14.

5	BimalJaiswal&RichaBanerjee,IntroductiontoInternationalBusiness,HimalayaPublication, Mumbai
ReferenceBooks	
1	Dr.T.Aryamala,VijayNicole,InternationalTrade,Chennai
2	Avadhani,V.A.InternationalFinancialManagement,HimalayaPublications,Mumbai
3	PunamAgarwalAndJatinderKaur,International Business,KalyaniPublications,NewDelhi
4	SSankaran, International Trade,MarghamPublication, Chennai
5	CBGupta,International Business,SChandPublishing,NewDelhi
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3– Strong,2-Medium,1-Low

SECONDYEAR–SEMESTER–
IIIELECTIVE III-FINANCIAL SERVICES

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100

LearningObjectives	
LO1	Toimpartknowledgeontheroleand functionofthe Indianfinancialsystem.
LO2	Toenrichtheirknowledgeonkeyareasrelatingtomanagementoffinancialproductsand services
LO3	TofamiliarizestudentsaboutVentureCapital,Leasing.
LO4	Tomakethem understandthe CreditRatingsystem.
LO5	Toprovideinsights intomutual fundsandthe operationofNSDLand CSDL.

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoFinancial System** StructureofFinancialSystem–RoleofFinancialSysteminEconomicDevelopment – FinancialMarketsandFinancialInstruments–CapitalMarkets–MoneyMarkets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	**9**
II	**IntroductiontoFinancial Services** Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types–ResponsibilitiesofMerchantBankers–RoleofMerchantBankers in Issue Management – Regulation of Merchant Banking in India.	9
III	**VentureCapitalandLeasing** Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
	CreditRating	

IV	Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9
V	**MutualFunds** Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	**45**

CO	Course Outcomes
CO1	Summariestheroleandfunctionofthefinancial system
CO2	Gainpractical knowledgeonkeyareasrelatingtomanagementof financialproductsandservices
CO3	FfamiliarizestudentsaboutVentureCapital,Leasing.
CO4	InfertheimportanceoftheCreditRating system.
CO5	Understandvarioustypesof Mutualfundsschemes andtheroles ofNSDL and CSDL.

	Textbooks
1	Gurusamy.S,FinancialServices,TataMcGrawHill,Noida.
2	C.RamaGopal,FinancialServices,VikasPublishinghouse,Noida.
3	M.Y.Khan,FinancialServices,TataMcGrawHill,Noida.
4	E.Dharmaraj,FinancialServices,S.Chand,New Delhi.
	ReferenceBooks
1	MikeHeffner,BusinessprocessmanagementinFinancialServices,F.W.OlinGraduateschoolof Business, United States.
2	PerryStinson,Bankmanagementand FinancialServices,ClanryeInternational,USA.
3	E.GordonandNatarajan, FinancialMarketandServices, HimalayaPublishingHouse, Mumbai.
4	B.Santhanam,FinancialServices,MarghamPublications,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
	WebResources
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3– Strong,2-Medium,1-Low

COMPUTERISEDACCOUNTING SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

Learning Objectives:	
LO1:	Toeducatethestudentstopreparespreadsheetsand itsbusinessapplications.
LO2:	ToenlightenthestudentsonthefundamentalsofTally.
LO3:	Toimpartknowledgeonpreparingreports

CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Understandwhatisspreadsheet,andhowtoenterdata,format,editandtakeprint out
CO2:	Prepareslidesfor presentations
CO3:	Preparefinalaccounts,preparationofratiosandtocreatebackupfileswithhelpof computerised accounting system
CO4:	Prepareratioswiththehelpofcomputerizedaccounting
CO5:	Preparefunctionalbudgetswithcomputerizedaccounting

UnitI:Spreadsheet anditsBusinessApplications

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handlingoperatorsinformula,Projectinvolvingmultiplespreadsheets,OrganizingChartsand graphs.Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

UnitII:Preparationfor Presentations

Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

UnitIII:IntroductiontoAccountingPackageTally

FinancialaccountingPackages-AnIntroduction–IntroductiontoTally–BookkeepingandAccounting – StartingTallyconversestheGateway&Menu–CreationofaCompany–AccountGroupsandLedger Creation – Setting of Company – Features and Configuration.

UnitIV:LedgerCreationandVoucher

Creation of ledger - stock categories, group, items. Vouchers - Concepts and Types of Vouchers –Voucher Advance Features – Bill by Bill details - Illustration to get on-screen results of various books of accounts.

UnitV: Reports

Generation of Reports - Preparation of Final Accounts - Configuring for Printing – diverse reports-Maintenance talks about backup – security passwords.

ListofPractical:

1. Construct a graphical representation of frequency distribution table for ten employees Score by using CountifandFrequencyFunctioninSpreadsheet.
2. PrepareadatasetwithCorrelationandregressionfunctioninspreadsheet.
3. PrepareaposterpresentationbyinsertingTables,Images,textsandSymbols.
4. CreateaBusinessPlanPresentationwiththehelpofSlides,Fonts,Drawing,editing;Media;Design; Transition; Animation and Slideshow features.
5. CreatinganewCompanyinTallyandcreatinggroupsandLedgeraccounts.
6. PrepareStock categories,GroupsandStockitemsinTally.
7. CreateAccountingVouchersforthetradingbusinesstransactionsinTally.
8. CreationofTrialBalance inTally
9. Createaninvoice(Purchase/Sales)inTally.
10. PrepareFinalAccounts withadjustment inTally.

Note:100%PracticalforExternal

***Marks:Internal50&External50**

Internal:50Marks

External:50Marks(Practicalonly)

a) There isnoexternaltheory examinationfor thissubject.Onlypracticalshallbeconductedasexternal examination.

Practicalmarkshallbeawarded asbelow:

i) RecordNote	10 marks
ii) Procedurewriting	10* 2 =20 marks
iii) Debugging	5* 2 =10 marks
iv) Result	5* 2 =10 marks
Total	50 marks

b) Practicalexaminationshouldbeconductedbybothinternalandexternalexaminers.

RecentTrendsinComputerisedAccounting System
Facultymemberwillimparttheknowledgeonrecenttrendsin ComputerisedAccountingSystem to the students and these components will not cover in the examination. about back up-Restoring, re-writing of books- security passwords- Bank Reconciliation.

Text Books:

1 RizwanAhamedP.2018,TallyERP 9MarghamPublications,Chennai
2 PalanivelS.2018Tallyaccountingsoftware,MarghamPublications,Chennai
3 MichaelJardon,2018ComputerAccounting, OsborneBooksLtd,NewDelhi

SupplementaryReadings:

1 DeweyD.2018ComputerisedAccounting,Tata McGrawHill,NewDelhi
2 RobertHurt2016AccountingInformation SystemMcGrawHill,NewDelhi
3 CarolYacht2016ComputerAccountingEssentials,SusanV.Crosson,NewDelhi
4 O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill,New Delhi
5 Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria

CLEARINGAND FORWARDINGIN EXPORTANDIMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

Learning Objectives:	
LO1:	Toeducatethestudents howtheclearingand forwardingagentsactedinPorts
LO2:	Togainknowledgehowtheexportdocumentsarepreparedbytheexporterand theses documents are handled by the shipping and forwarding agents
LO3:	Toacquireknowledgeinimportdocumentation
LO4:	Toknowthehow the frights arechargedby the shippingand forwardingagents
LO5:	Tounderstandthe Riskin ExportandImport

CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Explaintheroleofclearing agentsinports
CO2:	Discusstheexportprocedureanddocumentation
CO3:	Explaintheimportdocumentation procedure
CO4:	EquipFreightforwardingservices
CO5:	DiscussthedeterminantsofRisk Management

UnitI:Clearing and Forwarding

Introductionto clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing andforwardingagents-Relevantlegalandregulatoryframework-Documentsrequiredforclearingand forwarding

UnitII:ExportProcedureDocumentation

Documentsrequiredforexport-CommercialInvoice-PackingList-CertificateofOrigin-

GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification-Export Licensingproceduresandformalities-Pre-requisiteofExportandImport- Negative list of Exports

UnitIII:ImportProcedureDocumentation

Import Documentation–ImportLicenceunderAdvanceAuthorization-CustomsInspection, Examination and Audits – General Provisions regarding Import

UnitIV: FreightForwardingandTransportation

FreightForwardingservicesinimportandexport–ModeofTransport-Air,Sea-Freightrates-INCOterms– Packaging, labelling and cargo handling requirements

UnitV:RiskManagement

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export EarningForeignCurrency–Letterofcreditandinternationalpaymentssystem-Managingtraderelated financial documents

RecentTrendsinClearingandForwardinginExportandImport
FacultymemberwillimparttheknowledgeonrecenttrendsinClearingandForwardingin ExportandImporttothestudentsandthesecomponentswillnotcoverintheexamination.

Text Books:

1 MahajanM.I,2021,ExportPolicy,ProcedureandDocumentation,Snowwhite Publications, Mumbai
2 NatarajanL2022, ImportandExportProcedure(ImportManagement),Margham Publications, Chennai.
3 RathorB.SandRathor,J.S2022,ExportMarketing,HimalayaPublishingHouse, New Delhi.

SupplementaryReadings:

1. Francis Cherunilam 2021,International Trade and Export Management,Himalaya Publishing House, New Delhi
2. ParasRam,2022,NilkhilGargExport:What,WhereandHow?AnupamPublishers, New Delhi
3. HandBookofExportImportProcedures:MinistryofCommerce2020-2025 Government of India Volume No:1 and 2
4. MahajanM.I,2022,ExportDoityourself,SnowwhitePublications,Mumbai
5. MahajanM.I, 2022,ImportPolicy,ProcedureandDocumentation,Snowwhite Publications, Mumbai

GOODSANDSERVICESTAX

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

LearningObjectives:	
LO1:	Toenablethestudentstounderstand thebasic conceptofindirect tax
LO2:	To provide thestudents to know thestructureofGST
LO3:	ToeducatethestudentswithregistrationprocessofGST
LO4:	Toeducatethestudentsfor InputTax Credit

LO5:	Tounderstandthefilingofreturnsandpaymentprocedureof GSTandRefundprocessand assessment.
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Comprehendthefundamentalsofindirecttaxand needforGST
CO2:	Understandthestructure ofGSTand theirschemesin practice
CO3:	DisseminatevariousmodesofregistrationofGST
CO4:	Familiarizethemselveswiththeadjustmentofdebitandcreditnotes
CO5:	Understandandapplythee-filling ofGSTin practice

UnitI:IntroductiontoGoodsandServicesTax
Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

UnitII:StructureofGST
GSTStructure–CGST–SGST-IGST–Futures–Exemptions–Schemes–CompositionSchemes– Ordinary Scheme – GST Structured Rates

UnitIII:GSTRegistration Process
RegistrationprocessinGST–Types–CompulsoryRegistration-Cancellation

UnitIV:Input Tax Credit
InputTaxCredit–AdjustmentofDebitNotesandCreditNotes –ProblemsinInputTaxCredit

UnitV:Returns,Payments,RefundProcessandAssessment
Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

	AmendmentsinGoodsandServices Taxmadefrom Timeto Time
	FacultyMemberwillimparttheknowledgeontheAmendmentsinGoodsandServicesTax made from time to time, to the students and these components will not cover in the examination.

TextBooks:

1. BalachandranV.,2024, IndirectTaxes,SultanChandandSons,NewDelhi
2. SatrangiG.,GoodsandServicesTaxPreceptand Practice2024,Centax
3. Publications,New Delhi
4. AnandadayMishra,2024,GSTLawandProcedure,TaxmannPublicationsPvtLimited, New Delhi

5. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes,Taxmann Publications PvtLimited, New Delhi

SupplementaryReadings:

1.AnjaliAgarwal,2024,GoodsandServiceTax,NewCenturyPublications,New Delhi

2.SanjeetSharmaandShailejaAnand,2024,VKGlobalPublications(P)Ltd., New Delhi

3.Mishra.SK,2024,SimplifiedApproachtoGST,EducreationPublishing,New Delhi

4.Viswanthan.B,2024,GoodsandServicesTaxinIndia,NewCenturyPublications, New Delhi

WebReference:

https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html

https://cleartax.in/s/gst-book-online-pdf

SECOND YEAR – SEMESTER – IVCORE–VII:CORPORATEACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

LO1	Toknowthetypesof Amalgamation,Internalandexternal Reconstruction
LO2	ToknowFinal statementsofbanking companies
LO3	Tounderstandtheaccountingtreatmentof Insurancecompany accounts
LO4	Tounderstandtheprocedureforpreparation ofconsolidatedBalancesheet
LO5	Tohaveaninsight onmodes ofwinding upofacompany

Prerequisite:ShouldhavestudiedFinancialAccountinginIYear

Unit	Contents	No.of Hours
I	**Amalgamation,Internal&External Reconstruction** Amalgamation – Meaning - Purchase Consideration - Lump sum Method,NetAssetsMethod,NetPaymentMethod,IntrinsicValue Method-TypesofMethodsofAccountingforAmalgamation-The Purchase Method (Excluding Inter-Company Holdings). **Internal&External Reconstruction** Internal Reconstruction – Conversion of Stock – Increase and DecreaseofCapital–ReserveLiability-AccountingTreatmentof External Reconstruction	**15**
II	**AccountingofBankingCompanies** Final Statements of Banking Companies (As Per New Provisions) - Non-PerformingAssets-RebateonBillsDiscounted-ProfitandLoss a/c - Balance Sheet as Per Banking Regulation Act 1949.	**15**
III	**InsuranceCompany Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	**15**

	IV	**ConsolidatedFinancialStatements** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	**15**
	V	**Liquidationof Companies** Meaning-ModesofWindingUp–PreparationofStatementofAffairs andStatementofDeficiency orSurplus(ListH)OrderofPayment–Liquidators Remuneration- Liquidator's Final Statement of Accounts.	**15**
		TOTAL	**75**
	THEORY20% &PROBLEMS 80%		
	Course Outcomes		
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
	CO2	ConstructProfitandLossaccountandBalanceSheetofBankingCompaniesin accordance in the prescribed format.	
	CO3	Synthesizeandpreparefinalaccountsof Insurancecompaniesintheprescribed format	
	CO4	Givethe consolidatedaccounts ofholding companies	
	CO5	Preparationofliquidator'sfinalstatementofaccount	

Textbooks	
1	S.P.JainandK.LNarang.AdvancedAccountancy,KalyaniPublishers,NewDelhi.
2	Dr.K.S.RamananDr.M.A.Arulanandam,AdvancedAccountancy,Vol.II, Himalaya Publishing House, Mumbai.
3	R.L.GuptaandM.Radhaswamy,AdvancedAccounts, SultanChand,New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S.ReddyandA.Murthy,CorporateAccountingII,MarghamPublishers,Chennai
ReferenceBooks	

1	B.Raman,CorporateAccounting,Taxmann,New Delhi
2	M.C.Shukla,AdvancedAccounting,S.Chand,NewDelhi
3	Prof.Mukesh Bramhbutt,DeviAhilyapublication,Madhya Pradesh
4	AnilKumar,RajeshKumar,AdvancedCorporateAccounting,Himalaya Publishing house, Mumbai.
5	PrasanthAthma,CorporateAccounting, Himalaya Publishinghouse,Mumbai.
NOTE:Latest EditionofTextbooksmay beused	
WebResources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3– Strong,2-Medium,1-Low

SECONDYEAR–SEMESTER– IV

COREPAPERVIII –PRINCIPLES OFMARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100

Learning Objectives	
LO1	Toknowtheconcept andfunctionsofmarketing
LO2	Tounderstandtheimportanceofmarket segmentation
LO3	Toexaminethestagesof newproduct development
LO4	Togainknowledgeonthevarious advertising medias
LO5	Toanalysestheglobalmarketenvironment

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoMarketing** Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	12
II	**MarketSegmentation** Meaning and definition – Benefits – Criteria for segmentation Types of segmentation – Geographic – Demographic –Psychographic – Behavioral–Targeting,Positioning&Repositioning-Introductionto Consumer Behavior –Consumer Buying Decision Process and Post Purchase Behavior — Motives. Freud’s Theory of Motivation.	12
III	**Product&Price** MarketingMix—anoverviewof4P’sofMarketingMix– Product–Introduction to Stages of New Product Development–Product Life Cycle — Pricing – Policies - Objectives–Factors Influencing Pricing– Kinds of Pricing.	12

IV	**Promotions andDistributions** Elementsofpromotion–Advertising–0bjectives-KindsofAdvertising Media-TraditionalvsDigitalMedia-SalesPromotion–typesofsales promotion – Personal Selling –Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	**12**
V	**CompetitiveAnalysisand Strategies** Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation.	**12**
	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Developan understandingon theroleandimportance ofmarketing	
CO2	Applythe4p’sofmarketing intheirventure	
CO3	Identifythefactorsdeterminingpricing	
CO4	Usethedifferent Channels ofdistributionofindustrialgoods	
CO5	Understandthe conceptofE-marketingandE-Tailing	
Textbooks		
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,Pearson Education. New Delhi	
2	Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,Sultan Chand & Sons, New Delhi.	
3	Dr.AmitKumar,PrinciplesofMarketing,ShashibhawanPublishing House, Chennai	

4	Dr.N.RajanNair,Marketing,SultanChand&Sons.NewDelhi
5	NeeruKapoorPrinciplesofMarketing,PHIL earning,New Delhi
ReferenceBooks	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook, Taxmann, new Delhi
2	D.J.Jayasankar,MarketingManagement,Margham Publications, Chennai.
3	Assael,H.ConsumerBehaviorandMarketingAction,USA:PWS-Kent
4	Hoyer,W.D.AndMacinnis,D.J.,ConsumerBehavior,USA:Houghton Mifflin Company
5	Baker,MarketingManagementandStrategy,MacmillanBusiness, Bloomsbury Publishing, India
NOTE:LatestEditionofTextbooks may beused	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3– Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER –

IVELECTIVEIV-

FINANCIALDERIVATIVES

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				4	3	25	75	100

LearningObjectives	
LO1	Toteach thebasics ofderivatives,types andrisk in derivatives
LO2	Toprovideconceptual knowledgeofthebasicoperationalmechanisms infutures contract
LO3	Enrichstudentswithvariousstrategiesinoptionstradingandapproachesavailablefortrading options.
LO4	Toprovideanoverview ofdifferenttypes ofswapstradedbyinvestorandinstitution
LO5	Tofamiliarizestudentswiththeevolutionofderivativesmarketsandregulatoryframeworkfor trading in derivative market

Prerequisites:ShouldhavestudiedCommerce in XIIStd.

UNIT	Contents	No.of Hours
I	**Introduction** Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps –Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.	9
II	**Futures Contract** SpecificationsofFuturesContract-MarginRequirements–MarkingtoMarket – HedgingusingFutures–TypesofFuturesContracts–Securities,StockIndex Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices.	9
III	**Options** Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic ValueandTimeValueofOptions–Optionpayoff,optionsonSecurities,Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts.	9
IV	**SWAPS** Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary– Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs –Credit Risk.	9

	DerivativesinIndia	
V	EvolutionofDerivativesMarketinIndia–Regulations-framework–Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives.	9
	Total	**45**

Course Outcomes

CO1	Examinevariousderivativeproductssuchasfutures,options,andswaps
CO2	Criticallyanalyseanddifferentiatevariousfuturescontract
CO3	Analysethe valueof optionsusing optionpricing models.
CO4	Compareand contrastvarious typesofswaps
CO5	Describetheevolutionof derivativesMarket

Textbooks

1.	Parameswaran,FinancialDerivatives,PrenticeHall,New Delhi
2.	SanjeevAggarwal,AGuidetoIndianCapitalMarket,BharatPublishing,NewDelhi
3.	PunithavatiPandian,SecurityAnalysisandPortfolioManagement,VikasPublishingHouse, Mumbai
4.	D.C.Patwari,OptionsandFutures–An IndianPerspective,JaicoPublishingHouse,Kolkata
5.	John.C. Hull, Options, Futures and other Derivative Securities, PHI Learning, 9th Edition, 2012, New Delhi

ReferenceBooks

1.	KeithRedhead,FinancialDerivatives–AnIntroductiontoFutures,Forwards,Optionsand SWAPs, – PHI Learning, 2011, New Delhi
2.	Stulz,RiskManagementandDerivatise,Cengage Learning,2ndEdition,2011,Noida
3.	JayanthRamaVarma,DerivatiseandRiskManagement,2ndEdition,2011,McGrawHillEducation, Noida
4.	David Dubofsky, Option and Financial Futures, Valuation and Uses, McGraw Hill International Edition.
5.	S.L.Gupta,FinancialDerivatise-Theory,ConceptsandPractice,PrenticeHallofIndia,2011.

WebResources

1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmw028
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_rfs_15.3.927
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmp020

MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	3	3	2	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	2	2
CO 3	3	2	3	2	3	2	3	3	3	2	3
CO 4	3	3	2	3	3	2	3	2	3	3	2
CO 5	3	2	3	3	2	3	2	3	3	2	3
Total	15	13	14	13	13	13	14	13	15	12	13
Average	3	2.6	2.8	2.6	2.6	2.6	2.8	2.6	3	2.4	2.6

3– Strong,2-Medium,1-Low

SECONDYEAR–SEMESTER–
IVELECTIVEIV -RURAL BANKING

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				4	3	25	75	100

LearningObjectives	
LO1	Toprovide studentsan in-depthknowledge aboutrural banking
LO2	TocreateawarenessaboutdifferentschemesoftheGovernmentofIndiaforsettingupnew enterprise
LO3	Toenrichstudentswiththedifferentsourcesofruralcredit
LO4	Tocomprehendthestructureofcredit planning
LO5	Tofamiliarisestudentsabouttheinstitutionalsupportforrural development

Prerequisites:ShouldhavestudiedCommerce in XIIStd.

UNIT	Contents	No.of Hours
I	Conceptofruralbanking–Needforruralbanking–prioritysectorlending:terms & condition.	9
II	PMEGP (Prime Minister Employment Generation Programme) –Start up India Stand up India PM Mudra Yojana (PMMY) Digital India Mission.	9
III	Institutionalsourcesoffinanceinruralareas:cooperativebanks,commercial banks,regionalruralbanks–theirStructure,policy,Functions,clientele,progress	9
IV	Creditplanningatthegrossrootlevel:leadbankscheme,Districtcreditplansand service area approach their bank features.	9
V	Institutionssupportingruraldevelopment:ReserveBankofIndia(RBI),National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi& Village Industries Commission (KVIC) and Voluntary Organization – their role.	9
	Total	**45**

Course Outcomes	
CO1	Outlinetheconceptof ruralbanking
CO2	Explaintheapplication of welfareschemes inpresent scenario
CO3	Identifytheexistenceof differentsourceoffinanceinruralarea
CO4	Explaintheconceptofcredit planning
CO5	Examinetheimportance ofinstitutionalsupportinrural development.

Textbooks	
1.	Dhingra IC,RuralbankinginIndia,sultanChand &sons,New Delhi.

2.	BhatN.S.,AspectsofRuralbanking,Commonwealthpublishers, Delhi.
3.	Dr.S.Sankaran,Ruralbanking,MarghamPublications,Chennai
4.	Basu.A.K,FundamentalsofBankingTheory andpractices,Mukherjee&co., Kolkata.
5.	Ahmad,Rais,RuralBankingandEconomicDevelopment,MittalPublications,NewDelhi.
ReferenceBooks	
1.	DesaiS.S.M,Ruralbankingin India, Himalayapublishinghouse, Bombay.
2.	SandhuB.S.,Banking&RuralDevelopment,Deep&DeepPublications,NewDelhi.
3.	GCMandal,RoleofbanksinRuraldevelopment,RajatPublications,New Delhi
4.	Tanan.M.C,Bankinglawand practices,LexisNexis,NewYork.
5.	RuralBanking,IndianInstituteofBankingandFinance,MacMillanPublisher IndiaLimited,1st Edition 2012.
WebResources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057

MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	3	3	3	2	3	3	2	3	3	2
CO 2	3	2	3	2	3	3	2	3	3	3	2
CO 3	3	2	3	3	3	2	3	3	3	2	3
CO 4	3	3	2	3	2	3	3	2	3	3	2
CO 5	3	2	3	3	2	3	3	2	3	2	3
Total	15	12	14	14	12	14	14	12	15	13	12
Average	3	2.4	2.8	2.8	2.4	2.8	2.8	2.4	3	2.6	2.4

3– Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER – IVELECTIVEIV-BUSINESSLEGISLATIONS

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				4	3	25	75	100

LearningObjectives	
C1	ToimpartknowledgeontheFactoriesAct,1948
C2	Toprovideinsights ontheForeign ExchangeManagementAct, 1999
C3	Toinculcateknowledge aboutthePreventionof MoneyLaunderingAct,2002
C4	ToenablethestudentstolearnabouttheCompetitionAct 2002
C5	Tofamiliarizethestudentsabouttheexistenceof IntellectualPropertyRights

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**FactoriesAct1948** Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – EmploymentofYoungPersonandChildren–AnnualLeavewithWages– Penalties andProcedures.	9
II	**ForeignExchangeManagementAct,1999** Introduction-BoardStructureofFEMA–Definitions-Regulation&Managementof Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	9
III	**PreventionofMoneyLaunderingAct,2002** Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	9
IV	**CompetitionAct,2002** Definitions-ProhibitionofAgreements-ProhibitionofAbuseofDominantPosition – CompetitionCommissionofIndia-Establishment,Administration&DutiesPowers – CompetitionAdvocacy-AdjudicationAuthorities–Penalties&Prosecution.	9
V	**IntellectualPropertyRights** Intellectual property rights (IPR) – An Introduction - Kindsof Intellectual PropertyRights-Patent,Copyright,TradeMark,Design,GeographicalIndication,Plant	9

	Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR In India: Genesis and development.	
	TOTAL	**45**
CO	**Course Outcomes**	
CO1	AcquireknowledgeonFactoriesAct, 1948	
CO2	Analyzethe roleofForeignExchangeManagementAct, 1999	
CO3	UnderstandthepracticalimplicationsofPreventionofMoneyLaundering Act,2002	
CO4	Evaluatethe importance of CompetitionAct, 2002	
CO5	GainknowledgeonIntelligencePropertyRights	
Textbooks		
1	AkhilleshwarPathak,Legalaspectsofbusiness, McGrawHillEducation,Noida	
2	R.S.N.Pillai&Bagavathi,Legalaspectsofbusiness,S.Chand,New Delhi	
3	RashmiAggarwal,RajinderKaur,Legal aspectsof business,PearsonEducationLimited,NewDelhi	
4	P.K.Padhi,Legalaspectsofbusiness,PHILearning,New Delhi	
ReferenceBooks		
1	RavinderKumar,Legalaspects of business,CengageLearning, Nioda	
2	ShawnKopel,Guide tobusiness law,Oxford UniversityPress, England	
3	M.C.Kuchhal,VivekKuchhal,BusinessLaw,SChandPublishers,NewDelhi	
4	C.L.Bansal.Businesslaw,Taxmann,New Delhi	
NOTE:Latest EditionofTextbooksmay beused		
WebResources		
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf	
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf	
3	https://stfrancislaw.com/blog/intellectual-property-rights/	

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

FUNDAMENTALSOFFINTECH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	**2**	**25**	**75**	**100**

LearningObjectives:	
LO1:	Toeducatethestudentstointroduce Fintech
LO2:	TogainknowledgeinFinancialTechnology and Digitalpayments
LO3:	ToacquireknowledgeinCryptocurrencies
LO4:	Toknowtheknowledgein Block chinTechnology
LO5:	Tounderstandtheeffectsoffintechonvarioussectors
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	IdentifythebenefitsofFinTechindustry;
CO2:	Enableabetter understandingof FinancialTechnology andDigitalPayments
CO3:	AnalysethefunctioningofCryptocurrency
CO4:	ExplaintheimpactofBlockChainTechnology
CO5:	EvaluatetheeffectsofFintechonvarioussectors

UnitI:Introductionto Fintech

Introduction –MeaningofFinTech -Definitions -TheHistoryandEvolutionoftheFintech Industry - FinTechEcosystem-RecentDevelopments-FinTechinIndia-FinTechMarketTrendsinIndia-Types of FinTech or Transformation ofFinancial Services - Benefits of FinTech - Drawbacks of FinTech - Key Growth Drivers- Challenges.

UnitII:FinancialTechnologyandDigitalPayments
Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech -Machine Learning in AccountingandFinance-RoboticProcessAutomation(RPA)–-FinancialDataAnalytics-DataScienceandBig Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money -RTGS networks.

UnitIII:Cryptocurrencies

Cryptocurrencies - features, benefits, disadvantages- Outline of cryptocurrency – types wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies.

UnitIV: BlockchainTechnology

Blockchain Technology in FinTech – An understanding ofBlockchain technology,its potential, and applications-BCTinBanking–BenefitsofBCTinbanking-BCTinIndianBankingSector-BCTin supply chain management

UnitV:EffectsofFin-TechonVariousSectors

EffectsofFin-techonPaymentInnovations–The ImplicationsofFintechonRealEstate,Insurance,Health,and Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin- tech trends - FinTech around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa.

RecentTrendsinFintech
FacultymemberwillimparttheknowledgeonrecenttrendsinFintechtothestudents andthesecomponentswillnotcoverintheexamination.

Text Books:

1 DheenadhayalanVandVijayC,2022Fintech,VijayNicoleImprintsPvt.Ltd, Chennai
2 SanjayPhadke.,2020FintechFuture:TheDigital DnaofFinancePaperback
3 Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

SupplementaryReadings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. SlavaGomzin2020Bitcoinfor Non-Mathematicians:Exploringthe foundationsof Crypto, Universal Publishers, USA

4. TheRoboticsProcessAutomation,Handbook:AGuidetoImplementing,TomTaulli/ Apress, Latest 1 ST Edition 2020 Website Reference: https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/.https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas
5. Diamandis,P.H.,&Kotler,S.2020.TheFutureIsFasterThanYouThink: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuste

FILING OF GST RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

LearningObjectives:	
LO1:	Tounderstandtheconceptandimportanceof GoodsandServices Tax
LO2:	Toenablethestudentstopreparedata forGSTR Forms
LO3:	TogainknowledgeonFilingGST Returns
LO4:	Tounderstand the stepsinvolved in GST Filing
LO5:	Toacquireknowledgeonpenalty forlatefillingofGST Returns

Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	PreparetheStudents for filingof GST returns through Online
CO2:	Helpsin filingup ofGSTRforms (GSTR1– GSTR11)
CO3:	Explainthesteps involvedin GSTR filing
CO4:	Acquireknowledgeon penalty forlatefiling GST Returns
CO5:	Understandthe conceptofinterestonoutstandingtax

Contents

1. Formsandduedates
2. GSTRRegistration Forms
3. ITC Forms
4. Stepsinvolved infilingGST return
5. GSTR1: ReturnforOutwardSupplies
6. DifferencebetweenGSTR2A and GSTR 2B
7. GSTR3B:SummaryofInwardand Outward Supplies
8. GSTR4: ReturnForCompositionDealers
9. GSTR5:ReturnForNon-ResidentTaxable Persons
10. GSTR6:ReturnFor InputService Distributors
11. GSTR7:ReturnForTax PayersDeductingTDS
12. GSTR8:ReturnForE-CommerceOperatorsCollecting TCS
13. GSTR10:ReturnForRegistered PersonWhoseGSTRegistration gets Cancelled
14. GSTR11:ReturnForUIN(Unique IdentificationNumber) Holders
15. Penaltyforlate Filing ofGSTReturn
16. InterestonOutstandingTax
17. GSTR9C-ReconciliationStatement
18. GSTR9B–FiledbyElectronicCommerceOperators

RecentAmendmentsinFilingofGSTReturns
Facultymemberwillimparttheknowledge onrecentAmendmentsinFilingofGSTReturnstothe students and these components will not cover in the examination.

TextBooks:

1. BalachandranV.,2024, Indirect Taxes,SultanChandandSons,NewDelhi
2. SatrangiG.,GoodsandServicesTaxPreceptand Practice2024,Centax Publications,New Delhi
3. AnandadayMishra,2024,GSTLawandProcedure,TaxmannPublicationsPvtLimited,New Delhi
4. Raj.C.A.,Agarwa.K,2019,TaxationandIndirectTaxes,TaxmannPublicationsPvtLimited, NewDelhi

SupplementaryReadings:

1. AnjaliAgarwal,2024,GoodsandServiceTax,NewCenturyPublications,NewDelhi
2. SanjeetSharmaandShailejaAnand,2024,VKGlobalPublications(P)Ltd.,NewDelhi
3. Mishra.SK,2024,SimplifiedApproachtoGST,EducreationPublishing,NewDelhi
4. Viswanthan.B,2024,GoodsandServicesTaxinIndia,NewCenturyPublications,New Delhi

WebReference:

1 https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html

2 https://cleartax.in/s/gst-book-online-pdf

WORKINGCAPTIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				2	2	25	75	100

LearningObjectives	
LO 1	Toexplainworkingcapitalandinterpretthecashconversioncycle
LO 2	Toknowwhetherthecompanymaintain a largesizeof inventory for efficient and smoothproductionandsalesoperations.
LO 3	Topreparea cashbudget and commentonit
LO 4	Toassessthecomponentsofcreditpolicyanditsevaluation
LO 5	ToexplaintheinventorymanagementtechniquesandcalculatetheEconomicOrdering Quantity

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No. of Hours
I	**Introduction** Working Capital Meaning – Types of Working Capital - Importance of workingcapitalmanagement-ComponentsofWorkingCapital-Factors InfluencingWorkingCapitalRequirements-EstimatingWorkingcapital management-WorkingCapital.LifeCycle-RoleofFinanceManagerin WorkingCapital.	**6**
II	**FinancingCurrentAssets** DifferentApproachestoFinancingCurrentAssets-Conservative, AggressiveandMatchingapproach-SourcesofFinanceCommitteeson Working Capital Finance – Working Capital Financing Approach.	**6**

III	**Cash Management** Importance-FactorsInfluencingCashBalance–MotivesofHolding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements. - Cash Management Models – Baumol Model and Miller-Orr Model.	6
IV	**ReceivablesManagement** OverviewofReceivablesManagement–Significance–Elementsof Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	**6**
V	**InventoryManagement** Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	**6**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Constructthefactorsinfluencingworkingcapitalrequirementsandestimateit
CO2	ClassifytheapproachestofinancingCurrentsAssets
CO3	Determinetheimportanceof cashmanagementandcash budgeting
CO4	Formulatethe receivablesmanagementandcredit policyevaluation
CO5	DiscussabouttheTechniquesofinventorymanagement,EOQ,ABC,VED,and FSN Analysis

Textbooks	
1	V.K.Bhalla,WorkingCapitalManagement,SChand,New Delhi
2	Dr.Periyaswamy,WorkingCapitalManagement, HimalayaPublishingHouse,Mumbai
3	Dr.R.P.Rustagi,WorkingCapitalManagement,Taxmann's,New Delhi
4	Dr.AMurthy,Working CapitalManagement,MarghamPublications,Chennai
ReferenceBooks	
1	JamesSSagner,WorkingCapitalManagement,ApplicationandCases,Wiley,New Jersey
2	Dr.SPGupta,ManagementofWorking Capital, Sahitya BhavanPublication,Agra
3	M.K.Rastogi,Working CapitalManagement,LaxmiPublication,Chennai
4	HrishikesBhattacharya,WorkingCapitalManagement,PHIPublication,NewDelhi
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFICOUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong,2-Medium,1-Low

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS PART III - MAJOR CORE -9
COST ACCOUNTING

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	4	25	75	100

Objectives:

1. Tokeepthestudentconversantwiththe ever
2. EnlargingfrontiersofCostAccountingKnowledge.

UnitI

Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost – Preparation of Cost Sheet and Tender

UnitII

MaterialControl:LevelsofmaterialControl –NeedforMaterialControl –EconomicOrderQuantity – ABCanalysis–Perpetualinventory-Stock Levels–PurchaseandstoresControl:PurchasingofMaterials -Procedureanddocumentationinvolvedinpurchasing–Requisitionforstores–StoresControl–Methodsof valuing material issue.

UnitIII

Labour:Systemofwagepayment –Idletime –Controloveridletime –Labourturnover.Overhead–classificationofoverhead–allocationandapportionmentofoverhead–Primaryandsecondarydistributionof overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.

UnitIV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)

UnitV

OperatingCosting–Transportcosting–Contractcosting–ReconciliationofCostandFinancial accounts.

PROBLEM:80THEORY:20

Text books:

1. S.P.JainandK.L.Narang,“CostAccounting”,Kalyanipublications.NewDelhi.Edn.2011
2. R.S.N.PillaiandV.Bhagavathi,“CostAccounting”,Schandandcompanyltd.,NewDelhi.Edn. 2004.
3. T.S. Reddy and Dr. Y. Hari prasad reddy, “Cost Accounting”, Margam publications, Chennai – 600 017, 7th Revised Edition 2009.

Outcomes:

1. Toexplaintheelementsof cost.
2. Toadaptappropriatemethodformaterialcontrol.
3. Tounderstandthedifferenttypesof overheads.
4. Toapplytheprocesscosting.
5. Todebateaboutthevariancesofvariouscosting.

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS PART III

- MAJOR CORE -10

COMPANYLAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

LearningObjectives

LO1	ToknowCompanyLaw 1956andCompaniesAct2013
LO2	Tohavean understandingon the formationofacompany
LO3	Tounderstandtherequisitesofmeetingandresolution
LO4	Togain knowledgeontheproceduretoappoint and remove Directors
LO5	Tofamiliarizewiththevariousmodesofwindingup

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoCompanylaw** Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company DistinguishedfromPartnershipandLimitedLiabilitiesPartnerships–ClassificationofCompanies–Basedon Incorporation,Liability,NumberofMembers, Control.	**15**
II	**Formation ofCompany** Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	**15**
III	**Meeting** MeetingandResolution–Types–Requisites–Voting&Poll– Quorum–Proxy-Resolution–Ordinary&Special-Audit&Auditors –Qualification,Disqualification,Appointmentand Removal of an Auditor -	**15**

IV	**Management&Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification– Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	**15**
V	**Winding up** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up–ConsequencesofWindingUpOrder–PowersofTribunal–PetitionforWinding Up –Company Liquidator.	**15**

	TOTAL	**75**
CourseOutcomes		
CO1	Understandthe classificationofcompaniesundertheact	
CO2	ExaminethecontentsoftheMemorandumofAssociation&ArticlesofAssociation	
CO3	Knowthequalification anddisqualification ofAuditors	
CO4	UnderstandtheworkingsofNationalCompanyLawAppellateTribunal(NCLAT)	
CO5	Analysethe modesofwinding up	
Textbooks		
1	N.D.Kapoor,BusinessLaws, SultanChandandSons, Chennai	
2	R.S.N.Pillai –BusinessLaw,S.Chand,New Delhi.	
3	M.V.Dhandapani,BusinessLawsSultan ChandandSons,Chennai	
4	ShusmaAurora,BusinessLaw,Taxmann,NewDelhi	
5	M.C.Kuchal,BusinessLaw,VikasPublication,Noida	
	ReferenceBooks	
1	Gaffoor& Thothadri,CompanyLaw,VijayNicholeImprints Limited, Chennai	
2	M.R.Sreenivasan,BusinessLaws,MarghamPublications,Chennai	
3	KavyaAndVidhyasagar,Business Law,NithyaPublication,Bhopal	
4	S.D.Geet,BusinessLawNirali PrakashanPublication,Pune	
5	PreethiAgarwal,BusinessLaw,CAfoundationstudymaterial	
NOTE:LatestEditionofTextbooksMaybeUsed		
WebResources		
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html	
2	https://vakilsearch.com/blog/explain-procedure-formation-company/	
3	https://www.investopedia.com/terms/w/windingup.asp	

MAPPINGWITHPROGRAMMEOUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3–Strong,2-Medium,1- Low

IIIB. COMBANKINGANDFINANCE(VSEMESTER) – UNDER CBCS

PART III - MAJOR CORE -11

INCOMETAXLAWANDPRACTICE-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

LearningObjectives	
LO1	Tounderstandthebasicconcepts&definitionsundertheIncomeTaxAct,1961.
LO2	Tocomputetheresidential statusof anassesseeandthe incidenceoftax.
LO3	Tocomputeincomeunder theheadsalaries.
LO4	TolearntheconceptsofAnnualvalue,associateddeductionsandthe calculation of income from House property.
LO5	TocomputetheincomefromBusiness&Professionconsideringitsbasic principles & specific disallowances.
Prerequisite:ShouldhavestudiedCommerceinXIIStd	

Unit	Contents	No.of Hours
I	**IntroductiontoIncomeTax** IntroductiontoIncomeTax–History–ObjectivesofTaxation-Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section10.	15

II	**ResidentialStatus** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	**IncomefromSalary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary-ProfitsinLieuofSalary-ComputationofSalaryIncome.	15
IV	**IncomefromHouse Property** Income from House Property –Basis of Charge – Annual Value –GrossAnnualValue,NetAnnualValue-Let-outvsDeemed tobeletoutSelf-OccupiedProperty–Deductions–Computation of Income from House Property.	15
V	**ProfitsandGainsfromBusinessorProfession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec69A,69B,69C,69D)–CompulsoryMaintenanceofBooks of Accounts – Audit of Accounts of Certain Persons – Special ProvisionsforComputingIncomesonEstimatedBasis(Deemed Income)–ComputationofIncomefromBusinessorProfession.	15
	TOTAL	**75**
THEORY20% &PROBLEMS80%		
	CourseOutcomes	
CO1	Demonstratetheunderstandingofthebasicconceptsanddefinitionsunderthe Income Tax Act.	
CO2	Assesstheresidentialstatus of anassessee& theincidenceoftax.	
CO3	Computeincomeofan individualundertheheadsalaries.	
CO4	Abilityto computeincomefromhouseproperty.	
CO5	Evaluateincomefromabusinesscarriedonorfromthepracticeofa Profession.	
	Textbooks	
1	V.P.Gaur,Narang,PujaGaurandRajeevPuri-IncomeTaxLawandPractice, Kalyani Publishers, New Delhi.	
2	T.S.ReddyandHariprasadReddy,IncomeTaxLawandPractice,Margham Publications, Chennai.	
3	DinkarPagare,IncomeTaxLawandPractice,Sultan&ChandSons,New Delhi.	
4	H.C.Mehrotra,Dr.GoyalS.P,IncomeTaxLawandAccounts,SahityaBhavan Publications, Agra.	
5	T.Srinivasan–IncomeTax&Practice–Vijay NicoleImprintsPrivate Limited , Chennai.	
	ReferenceBooks	
1	HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd. Chennai	
2	BhagwatiPrasad,IncomeTaxLawandPractice, VishwaPrakasan.NewDelhi.	
3	VinodK.Singhania,StudentsGuidetoIncomeTax.,U.K.BharghavaTaxman.	
4	Dr.VinodKSinghania, Dr.MonicaSinghania,Taxmann'sStudents'Guideto IncomeTax, NewDelhi.	

5	MittalPreethiRaniandBansalAnshika, IncomeTaxLawandPractice,Sultan &ChandSons,New Delhi.
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3– Strong,2-Medium,1- Low

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS PART III - MAJOR CORE -12 (ANY ONE)

AUDITING&CORPORATEGOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					3	5	25	75	100

LearningObjectives	
LO1	Toenablestudents to understandprocess of auditinganditsclassification.
LO2	Toimpartknowledgeoninternalcheck andinternalcontrol.
LO3	Toillustrate theroleofauditors incompany.
LO4	Tohelpstudentsunderstandtheframework,theories andmodelsofCorporateGovernance.
LO5	Toprovideinsightsintotheconcept ofCorporate Social Responsibility

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**Introductionto Auditing** Meaning and Definition of Auditing –Distinction betweenAuditing and Accounting – Objectives – Advantages and Limitations ofAudit –Scope of Audit – Classifications of Audits – Audit of for Profit enterprises and Non–profit Organizations	15
II	**AuditProceduresand Documentation** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control–InternalCheckSystem–Vouching–CashandTradeTransactions -VerificationofAssetsandLiabilities anditsValuation	15
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer- e-audit tools.	15
IV	**IntroductiontoCorporateGovernance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	15
V	**CorporateSocialResponsibility** ConceptofCSR,CorporatePhilanthropy,StrategicRelationshipofCSRwith Corporate Sustainability - CSR and Business Ethics, CSRand Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
	TOTAL	**75**

CourseOutcomes	
CO1	Defineauditing anditsprocess.
CO2	Compareandcontrast essenceofinternal checkandinternal control.
CO3	Identifytheroleofauditors in companies.

CO4	Definetheconcept ofCorporateGovernance.
CO5	AppraisetheimplicationsofCorporateSocialResponsibility

Textbooks	
1	DinkarPagare,PrinciplesandPracticeofAuditing,SultanChand&Sons,NewDelhi
2	B.N.Tandon,S.Sudharsanam&S.Sundharabahu,PracticalAuditing,S.Chand&SonsNew Delhi.
3	Dr. T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance,Sahithya Bhawan Publications, Agra
4	ArunaJha,Auditing&CorporateGovernance,TaxmannPublicationPvt.Ltd,NewDelhi.
ReferenceBooks	
1	KevinKeasey,SteveThompson&Mikewright,Governance&Auditing, EmeraldGroupPublishing Limited,Bingley
2	Dr.T.R.Sharma,Auditing,SahithyaBhawanPublications,Agra
3	C.B.Gupta,NehaSinghal,Auditing&CorporateGovernance,ScholarTechPress,New Delhi.
4	Shri.Vengadamani,PracticalAuditing,MarghamPublication, Chennai.
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO54	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3–Strong,2-Medium,1- Low

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS PART III

- MAJOR CORE -12 (ANY ONE)

MAJOR PROJECT

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	50	50	100

Objectives

1. Toimpartknowledgeanddevelopunderstandingofresearchmethodologyandits applications
2. Tostudythemethodsofdatacollectionanditsinterpretationtodevelopanalyticalskillsin generalization of things and concepts

Guidelinesforgroupproject

1. Thetopicshouldbesubject related.
2. Eachgroup should consistsof amaximumnumberof 5students
3. Theprojectreport shouldhaveminimum50 pages.
4. Eachgroupmusthavea guide/projectsupervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.
7. Evaluationwillbebasedontheprojectreport,presentationandvivavoce.

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS
PARTIII–DISCIPLINESPECIFICELECTIVE½(SELECTANYONE)
AUDITING &CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					3	4	25	75	100

LearningObjectives	
LO1	Toenablestudents to understandprocess of auditinganditsclassification.
LO2	Toimpartknowledgeoninternalcheckandinternalcontrol.
LO3	Toillustrate theroleofauditors incompany.
LO4	Tohelpstudentsunderstandtheframework,theoriesandmodelsof Corporate Governance.
LO5	Toprovideinsightsintotheconcept ofCorporate Social Responsibility
Prerequisite:ShouldhavestudiedCommerceinXIIStd	

Unit	**Contents**	**No.of Hours**
I	**Introductionto Auditing** Meaning and Definition of Auditing –Distinction betweenAuditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	**15**
II	**AuditProceduresand Documentation** AuditPlanning–AuditProgramme–Procedures-InternalAudit-Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	**15**
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor–AuditReport-RecentTrendsinAuditing-InformationSystems Audit (ISA) – Auditing around the computer – Auditing through the computer-e-audit tools.	**15**
IV	**IntroductiontoCorporateGovernance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in Indiaand Abroad: Common GovernanceProblems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	**15**
V	**CorporateSocialResponsibility** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSRand Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	**15**
	TOTAL	**75**

CourseOutcomes	
CO1	Defineauditing anditsprocess.
CO2	Compareandcontrastessenceofinternal checkandinternal control.
CO3	Identifytheroleofauditors in companies.
CO4	Definetheconcept ofCorporateGovernance.
CO5	AppraisetheimplicationsofCorporateSocialResponsibility
Textbooks	
1	DinkarPagare,PrinciplesandPracticeofAuditing,SultanChand&Sons,NewDelhi
2	B.N.Tandon,S.Sudharsanam&S.Sundharabahu,PracticalAuditing,S.Chand&SonsNew Delhi.
3	Dr. T.R.Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance,Sahithya Bhawan Publications, Agra
4	ArunaJha,Auditing&CorporateGovernance,TaxmannPublicationPvt.Ltd,New Delhi.
ReferenceBooks	
1	KevinKeasey,SteveThompson&Mikewright,Governance&Auditing, EmeraldGroupPublishing Limited,Bingley
2	Dr.T.R.Sharma,Auditing,SahithyaBhawanPublications,Agra
3	C.B.Gupta,NehaSinghal,Auditing&CorporateGovernance,ScholarTechPress,New Delhi.
4	Shri.Vengadamani,PracticalAuditing,MarghamPublication, Chennai.
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2

CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3–Strong,2-Medium,1- Low

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS PARTIII – DISCIPLINESPECIFIC ELECTIVE½ (SELECT ANYONE)

RESEARCHMETHODOLOGY

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					4	3	25	75	100

Objectives

1. Tounderstandthebasicconceptsofresearchanditsmethodologies.

2. Toorganizeandconductresearchinamoreappropriatemanner.

UnitI:

Introduction to Research – Types of Research – Significance of Research –Research methods vs. Methodology – Research – Research process – Criteria of Good Research

UnitII:

Research Design– Meaning of Research design – need for research design – features of a good design – different research designs.

UnitIII:

Design of sample surveys– sample design – sample survey Vs census survey – Types of samplingdesigns–Nonprobabilitysampling–probabilitysampling–Complexrandomsampling design.

UnitIV:

Data Collection and preparation– Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

UnitV:

Interpretationandreportwriting–Meaningofinterpretation–techniquesofinterpretation – precautions in interpretation – significance of report writing – different stepsin writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text/Reference Books

1. C.R.Kothari,GauRavGarg,“ResearchMethodologymethodsandtechniques”,New International Publishers.
2. P.Ravilochanan,“ResearchMethodology”,MarghamPublications.
3. P.Saravanavel,“ResearchMethodology”,KidapPublications.

Outcomes:

1. Toknowthecriteriaforgood research.
2. Torecognisethevariousresearch designs.
3. Toanalysethedifferenttypesofsampling designs.
4. Toknowaboutthevariouselementsofdata collection.
5. Todifferentiatethequestionnaireandschedule.
6. Toidentifythemechanicsofresearchreport writing.

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS PARTIII – DISCIPLINESPECIFIC ELECTIVE½ (SELECT ANYONE)

DEVELOPMENT BANKING

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					4	3	25	75	100

Objectives:

1. ToknowtheroleandprogressofdevelopmentbanksinIndia.
2. Toidentifymediumandlongtermfinancetobusinessunits.
3. Torecognizemoreexportsandencourageimport substitution.

UnitI

Developmentbanks–Concepts–Objectives–Functions.DifferencebetweenCommercial banking and Development banking – role of development banks in developing the economy of India.

UnitII

DevelopmentbankinginIndia–Commercialbanksinthedevelopmentofagriculture and industry–schemesandimplementation.

UnitIII

National Bank for Agriculture and Rural Development (NABARD) – objectives and functions.Financial,developmentalandsupervisoryroleofNABARDinthedevelopmentofrural India.

UnitIV

Nationalleveldevelopmentbanks –IFCI,SIDBI,EXIMBankandNHB–Organization–Objectives – functions – role in the development of the India.

UnitV

Stateleveldevelopmentbanks–StateFinanceCorporation,SmallIndustriesDevelopment Corporation –TIIC– organization– objectives – functions –role in the Industrialdevelopmentin the states.

Text Books:

1. CorporationFinanceinIndiabyS.C.Kuchal,ChaithanyaPublishing House.
2. DevelopmentBankinginIndiabyKaushalKumarArora,AtlanticPublishersandDistributors.
3. DevelopmentBankingbyVasantDesai,HimalayaPublishers.

Outcomes:

1. Toknowtheroleofdevelopmentbanksindevelopingthe Indianeconomy.
2. Toknowtheconceptofdevelopmentbankingin India.
3. TounderstandNABARD
4. ToknowtheroleofNationalleveldevelopment banks.
5. ToknowtheroleofStateleveldevelopment banks.

IIIB. COMBANKINGANDFINANCE(VSEMESTER) – UNDER CBCS

PARTIII–DISCIPLINESPECIFICELECTIVE¾(SELECTANYONE)

FINANCINGFOREIGNTRADE

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					4	3	25	75	100

Objective:

To make the students aware of different concepts and techniques involved in financingforeign trade in India.

UnitI:

ForeignTrade–Meaning–NeedforForeignTrade–BalanceofTrade–Methodsof ForeignTrade–InstrumentsofForeignTrade.

UnitII:

Exchange controls – Meaning, need for exchange controls – Methodsof exchange control measures in India.

UnitIII:

ImportFinance(Documentarycredit) –FinanceExports(preandpost shipment)

UnitIV:

ProjectExports–Meaningandimportance–Methodsoffinanceprojectexports

UnitV:

RoleofcommercialbanksandEximBankofIndiainfinancingIndia'sforeign trade

Text Books:

1. ChaudhuriB.K&AgarwalO.P.ATextBookofForeignTradeandForeignExchange,Himalaya Publishing House, Mumbai.

ReferenceBooks:

1. Jeevanandam.C,ForeignExchange–Practice,ConceptsandControl,SultanChand&Sons, New Delhi.
2. JhinganM.L,Money,Banking&InternationalTrade,KonarkPublications,NewDelhi.
3. FrancisCherunilam,InternationalTradeandExportManagement,HimalayaPublishingHouse, Mumbai.
4. Prabhakar,J.V.&RangandhacharyA.V.InternationalBusiness(InternationalTrade& Finance), Kalyani Publishers, Ludhiana.

Outcomes:

1. Tounderstandthebasicsofforeigntrade.
2. Toknowthemethodsofexchangecontrolmeasuresin India.
3. ToknowabouttheImportFinanceandFinance Exports.
4. Tounderstandtheconceptofprojectexports.
5. ToevaluatetheroleofcommercialbanksandEXIMbanksinforeign trade.

IIIB.COMBANKINGANDFINANCE(VSEMESTER)–UNDERCBCS PART III

– DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE)

ENTREPRENUERSHIP DEVELOPMENT

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					4	3	25	75	100

LearningObjectives	
LO1	Toknowthemeaningandcharacteristicsofentrepreneurship
LO2	To identify thevarious businessopportunities
LO3	Tounderstand theProcess ofsetting upanenterprise
LO4	TogainknowledgeintheaspectsoflegalComplianceofsettingupofan Enterprise
LO5	Todevelop an understanding of theroleof MSME in economicgrowth
Prerequisite:ShouldhavestudiedCommerceinXIIStd	

Unit	Contents	No.of Hours
I	**IntroductiontoEntrepreneur** MeaningofEntrepreneurship–CharacteristicsofEntrepreneurship –Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	**15**
II	**DesignThinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – ValueAddition–ConceptandTypes–ToolsandTechniquesofGenerating an Idea – Turning Idea into Business Opportunity.	**15**
III	**Settingup ofanEnterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – FeasibilityStudy–Marketing,Technical,Financial,Commercialand Economical.	**15**
IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement–LegalComplianceofsettingUpofanEnterprise–Registration – Source of Funds – Modern Sources of Funds.	**15**

V	**MSME’sandSupportInstitutions** GovernmentSchemesandWomenEntrepreneurship–ImportanceofMSME for Economic Growth – MSME – Definition – Role of Government OrganizationsinEntrepreneurshipDevelopment –MSMEDI–DIC–Khadi andVillage IndustriesCommission –NSIC –NABARD,SICVI,SFC,SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	**15**
TOTAL		**75**

Course Outcomes

CO1	Identifythevarioustraitsofanentrepreneur
CO2	Turnideasintobusiness opportunities
CO3	Dofeasibilitystudybeforestartingaproject
CO4	Identifythesources offundsforfundingaproject
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

Textbooks

1	JayashreeSuresh,(Reprint2017)EntrepreneurialDevelopment,Margham Publications. Chennai.
2	Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	CharantimathPoornima,(Reprint2014.),Entrepreneurshipdevelopment-Small, Pearson Education, India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicole and Imprints Pvt. Ltd, Chennai.
5	VasantDesai,(Reprint2017).DynamicsofEntrepreneurialDevelopment& ManagementTwentyFourthEdition.HimalayaPublishingHouse.Mumbai.

ReferenceBooks

1	Anilkumar,Poornima,PrinciplesofEntrepreneurialdevelopment,Newage publication, Chennai.
2	Dr.A.K. Singh, Entreprenuerial development and management, Laxmi publications, Chennai.
3	Dr.R.K.Singal,Entreprenuerialdevelopmentandmanagement,S.K.Kataria publishers, New Delhi.
4	Dr.M.C.Garg,EntrepreneurialDevelopment,NewDelhi.
5	E.Gordon,K.Natrajan,Entreprenuerialdevelopment,Himalayapublishing, Mumbai.

NOTE:LatestEditionofTextbooks Maybe Used

WebResources

1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO01	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3– Strong, 2-Medium,1-Low

NAAN MUDHALVAN SCHEME
AGRICULTURALECONOMYOFINDIA

Themain objectivesofthiscourseare to:

1. ToknowtheagriculturaleconomyofIndia
2. Tounderstandtheconditionofagriculturallabours
3. Toacquireknowledgeonlandreforms.
4. ToawareaboutAgriculturalMarketing
5. Toidentifytheavailabilityofagriculturalfinance

ExpectedCourseOutcomes:		
Onthesuccessfulcompletion ofthecourse,student will beableto:		
1	UnderstandtheAgriculturalEconomyoftheIndiaandmeasurethe developmentofagricultureinIndia	K2
2	Identifythe problems and prospects of Indianagricultureand importance of greenrevolution.	K2
3	Studytheagriculturalmarketing,pricingandtheireffectmarketingsystem	K2
4	Outlinethe landtenureandlandceilingsystem inIndia	K1
5	Understandtheroleofagriculturalbanksforruraleconomicdevelopment	K2
K1-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create		

Unit:I

FeaturesoftheIndianRuralEconomy –PlaceofAgriculture–CausesforLowProductivity–Ruralpoverty. Agriculture: Special Features and – Causes of Backwardness–Measures for the Development of Agriculture–Progress of Agriculture during the plan period.

Unit:II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning–Wages and Income of labour assure to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.

Unit:III

Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural MarketingSystem–Measurestoimprovemarketingsystem–Agricultural Prices–Importance of Price Stability– Causes and consequences of Price fluctuations–Agricultural Price commission– minimum Prices for Agricultural goods–Procurement policy.

Unit:IV

Land Tenure system in India – Need for land Reform- abolition of intermediaries –Tenancy Legislation–Landceiling–LandReformsand land Tenure: MeaningofLandTenure–Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance ofLand Reforms – Various Measures.

Unit:V

Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks –NABARD.

TextBooks:

IndianAgriculture:Problems,ProgressandProspects-BySankaranS. Indian
Economy - By Ruddar Dutt and Sundaram.

IIIB.COMBANKINGANDFINANCE(VISEMESTER)–UNDERCBCS PART

III – MAJOR CORE -13

SPECIALACCOUNTS

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					6	4	25	75	100

Objective

- Toimpartknowledgeoncorporateaccounting methods
- Toenablethestudentstounderstandtheproceduresofaccounting.
- Toenablethemtodevelopskillsinthepreparationofaccountingstatementsandtheiranalysis.
- Thestudentswillgaintheknowledgeaboutaccountingstandardsandcompanies' accounts.

UnitIHoldingCompanies:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities-Elimination of Common Transactions-Contingency Liabilities- Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

UnitIIAccountsofBankingCompanies

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheetas per the III schedule u/s 29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

UnitIIIAccountsofInsuranceCompanies

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

UnitIVDoubleAccounting System

Introduction-DoubleEntrySystemandDouble AccountSystem-DoubleAccountSystem-Featuresof DoubleAccount System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-

Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

UnitVAccounting Standards

AccountingStandards–IndianandInternationalAccountingStandards–IndianAccountingStandards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting Simple Problems only.

PROBLEM:80THEORY:20

Text Book:

1. Reddy,T.S.andMurthy,A.2015.CorporateAccounting,RevisedEdn.MarghamPublications, Chennai.
2. Pillai.R.S.N,BagavathiandUma.S,FundamentalsofAdvancedAccounting,ThirdRevisedEdition 2014, S.Chand&CompanyPrivateLimited,NewDelhi.

Outcomes:

1. ToidentifytheprocessesofHoldingcompanies.
2. TorecognizetheBankingcompany accounts.
3. TounderstandthebasicprinciplesofCompanyInsurance.
4. Toknowthefinalaccountsofpublicsector undertakings.
5. Toequipwithdifferentaccountingstandardsknowledge.

IIIB.COMBANKINGANDFINANCE(VISEMESTER)–UNDERCBCS PART III – MAJOR CORE -14
MANAGEMENTACCOUNTING

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					6	4	25	75	100

Objective:

Toenablethestudentstoknowtheimportanceofmanagementaccountinganditsconcepts.

UnitI

Managementaccounting–Definition–Objectives–Nature–Scope–Meritsandlimitations–
Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification–Liquidity,solvency,turnoverandpr1o1fitabilityratios.

UnitII

Fundflowstatement–Meaning–Preparation–Scheduleofchangesinworkingcapital–Fundsfrom operation–Sourcesandapplications–Cashflowstatement–Meaning–Differencebetweenfundflow statement and cash flow statement – Preparation of cash flow statement as per AS3.

UnitIII

BudgetandBudgetarycontrol–Meaning–importanceanditsAdvantages–Preparationofpurchase, production, production cost, sales, overhead cost, cash and flexible budgets.

UnitIV

Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

UnitV

CapitalBudgeting–Meaning–Importance–Appraisalmethods–Paybackperiod—Accountingrate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

PROBLEM:60 THEORY:40

Text Books

1. ManagementaccountingbyS.N. Maheswari–SultanChand&sonspublications,NewDelhi
2. ManagementaccountingbySharmaandGuptha,KalyaniPublishers,Chennai.
3. ManagementaccountingbyR.RamachandranandR.Srinivasan–Srirampublication,Trichy.

Outcome

1. Tounderstandthebasicconceptsofmanagementaccountingandtypesofratioscan beapplied for evaluating the performance and financial position of a firm.
2. Toevaluatethe performanceof afirmusing fundflow cashflowstatement.
3. Topreparevariousbudgetsandunderstandthe featuresandimportanceofbudgets
4. Toidentifythesignificanceofstandardcosting,usemarginalcostingtechniquesforoptimizing cost and profit.
5. ToUnderstandtheCapitalBudgetingImportanceandvariousAppraisalmethodsforevaluating and performance of firm.

IIIB. COMBANKING ANDFINANCE(VISEMESTER) –UNDER CBCS

PART III – MAJOR CORE -15

INCOMETAXLAWANDPRACTICE-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

Learning Objectives

LO1	Tounderstandprovisions relatingtocapitalgains
LO2	Toknowtheprovisions forcomputation ofincomefromothersources.
LO3	Tofamiliarizelawrelatingtosetoffandcarryforwardoflossesanddeductions fromGrossTotalIncome.
LO4	Tolearnaboutassessmentofindividuals
LO5	Togainknowledgeaboutassessmentprocedures.

Prerequisite:ShouldhavestudiedFinancialAccountingin ISem

Unit	Contents	No.of Hours
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capitalassets - Computation of Capital Gains – Exemption underSection 54, 54B, 54D, 54EC, 54F, 54GA.	**18**
II	**IncomeFrom OtherSources &ClubbingofIncome** Chargeability- ComputationofIncomefromOther Sources–Deductions Allowed – Clubbing of Income– Concept	**18**
III	**SetOff and Carry ForwardofLosses andDeductionsFrom GrossTotal Income** Gross Total Income vs Total Income - Provisions for Set-off and Carry ForwardofLosses(SimpleProblems).DeductionsU/S80C,80CC,80CCB, 80CCC,80CCD,80CCE,80D,80DD, 80DDB,80E,80EE,80EEA,80EEB,80G,80GG,80GGA, 80TTA, 80TTB, and 80U only.	**18**
IV	**Computation ofTotalIncome –Individual** Computationof Total Income - Tax Liability ofanIndividuals(Old regime vs New regime	**18**
V	**IncomeTaxAuthorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT–Powersof IncomeTaxOfficer -ProcedureforAssessment – Filing ofReturn–DueDatesofFiling–VoluntaryFiling–ReturnofLoss–Belated Return–DefectiveReturn–SigningofReturn–PermanentAccountNumber (PAN) ,e-PAN–Taxcreditstatement(26AS)andAnnualInformation Statement(AIS).	**18**
	TOTAL	**90**

THEORY20% &PROBLEMS80%

Course Outcomes

CO1	Rememberandrecallprovisionsoncapitalgains

CO2	Applythe knowledgeabout incomefrom other sources
CO3	Analysethesetoffand carryforwardoflossesprovisions
CO4	Learnaboutassessment ofindividuals
CO5	Applyprocedureslearntaboutassessmentprocedures.
Textbooks	
1	V.P.Gaur,Narang,PujaGaurandRajeevPuri-IncomeTaxLawandPractice,Kalyani Publishers, New Delhi.
2	T.S.ReddyandHariprasadReddy,IncomeTaxLawandPractice,MarghamPublications, Chennai.
3	DinkarPagare,IncomeTaxLawandPractice,Sultan&ChandSons,NewDelhi.
4	MehrotraH.C,Dr.GoyalS.P,IncomeTaxLawandAccounts,SahityaBhavanPublications, Agra.
5	T.Srinivasan–IncomeTax&Practice–VijayNicoleImprintsPrivateLimited, Chennai.
ReferenceBooks	
1	HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd.Chennai.
2	BhagwatiPrasad,IncomeTaxLawandPractice, VishwaPrakasan,NewDelhi.
3	VinodK.Singhania,StudentsGuidetoIncomeTax.,U.K.BharghavaTaxman, NewDelhi.
4	Dr.VinodKSinghania, Dr.MonicaSinghania,Taxmann'sStudents'Guideto IncomeTax, NewDelhi.
5	MittalPreethiRaniandBansalAnshika, IncomeTaxLawandPractice,Sultan& ChandSons,NewDelhi.
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3

CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong,2-Medium,1- Low

IIIB.COMBANKINGANDFINANCE(VISEMESTER)–UNDERCBCS DISCIPLINE SPECIFIC ELECTIVE ½ (SELECT ANY ONE)

SPREADSHEETFORBUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					3	5	50	50	100

LearningObjectives	
LO1	Tointroducestudentsto Excelasanimportant toolinbusinessapplications
LO2	Tofamiliarizethemwiththefeaturesandfunctionsofaspreadsheet.
LO3	Tounderstandtheconceptsofaccounting,reportingandanalysisusingspread sheet.
LO4	ToConstructformulas,includingtheuseofbuilt-infunctions,andrelativeand absolute reference
LO5	Todevelopvarious applicationsusing MS-Excel.

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**Introduction** Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	**15**
II	**Financial, Logical and Text Functions Financial Functions** Depreciation (DB,DDB,VDB),SimpleInterest(PMT,NPER,INTRATE) - Present Value,NetPresentValue,FutureValue(PV,NPV,FV)-InternalRateof Return(IRR,MIRR);LogicalFunctions:AND,OR,NOT,IF,TRUE; TextFunctions:UPPER, LOWER,LEFT,RIGHT,TRIM,T,TEXT, LEN,DOLLAR, EXACT;PracticalExercisesBasedonFinancial,LogicalandTextFunctions.	**15**

III	**Statistical Analysis** FunctionsStatisticalFunctions:Mean,Median,Mode,StandardDeviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	**15**
IV	**Reference** Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value,Workday,Weekday,Year.LookupandReferenceFunctions:Hlookup, Vlookup,Transpose,GetpivotData,Hyperlink-PracticalExercisesBasedon Statistical, Date & Time, Lookup and Reference Functions.	**15**
V	**ProjectsandApplications** RatioAnalysis,CashFlowStatement,PayrollProcessing,Marketing,Salesand AdvertisingDataAnalytics,SocialMediaMarketingAnalysis,Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	**15**
	TOTAL	**75**
THEORY20% &PROBLEMS80%		

ListofPractical:

1) Enter the text, numbers, and dates, adjusting column widths, formatting cells - bold, italic, underline, changing fonts, and applying borders and background colors.
2) UsingAVERAGEIF,AVERAGEIFS,COUNTIF,COUNTIFS,STDEV,VAR,IF,AND,OR,NOT toconstructa database.
3) Createandcustomizing PivotTablesbychangingfieldsettings,groupingdata,filteringandsorting.
4) DraftareportbasedonFinancial,LogicalandTextFunctions.
5) Analysethedata withaStatisticalFunctionsoffrequencydistribution,Skewness,andCorrelation.
6) UsethesestatisticaltoolsofFTest,ZTest,andChi-Squaretestinanalysingthedata.
7) Applythe Lookupfunctions of Hlookup,Vlookup, INDEX, andMATCH in spreadsheet.
8) Practiceof exercisesbasedonstatisticalDate& Time,andReference Functions.
9) CreatingDrop-DownListsusingDataValidationtocreatelistsforcells,andsettingcustomerror messages for invalid inputs.
10) ApplytheNPV, IRR,FV,PVfunctionsforfinancialforecastingandanalysis.
11) Recordthesimplemacrostoautomaterepetitive tasks.
12) WritingbasicVBAscriptsforadvancedautomation.
13) Comparedifferentfinancialoroperationalscenariosusing spreadsheets.

Course Outcomes	
CO1	DevelopAndApplyFundamentalSpreadSheetSkills.
CO2	UnderstandingVariousToolsUsed In Ms-Excel.
CO3	KnowledgeOn VariousStatisticalTests in Ms-Excel.
CO4	DemonstrateProficiencyinUsingComplexSpreadSheetToolsSuchasFormulasand Functions.
CO5	DevelopTrendingApplicationUsing MS-Excel
Textbooks	
1	JohnWalkenbach,MSExcelBible,WileyPublication,NewJersey,USA.
2	Ramesh Bangia,Learning MicrosoftE[1]x[1]cel 2013,Khanna BookPublishing,Bangalore.

3	WayneLWinston,MicrosoftExcel,DataAnalysisandBusinessModelling,PrenticeHall, New Jersey, USA.
4	GregHarvey,Excel2016forDummies,Chennai.
ReferenceBooks	
1	GlynDavis&BrankoPecar:BusinessStatisticsusingExcel,Oxfordpublications, Chennai.
2	GoogleSheetsBasics:MasatoTakedaandothers;TekuruInc,India.
3	HarjitSuman,Excel BibleforBeginners, Kindle Editio,Chennai.
4	JenniferAckermanKettel,GuyHat-Davis,CurtSimmons,"Microsoft2003",Tata McGraw Hill, Noida.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3–Strong, 2-Medium,1- Low

IIIB.COMBANKINGANDFINANCE(VISEMESTER)–UNDERCBCS
DISCIPLINE SPECIFIC ELECTIVE ½ (SELECT ANY ONE)
HUMANRESOURCEMANAGEMENT

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	25	75	100

Objectives

1. Tostudy aboutthe importanceof humanresource.
2. Tostudythetechniquesofperformanceappraisalof employees.
3. Toknowthe methodstoredress thegrievancesofemployees.

UnitIIntroductiontoHumanResource Management

HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

UnitIIAcquisitionofHuman Resource

Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

UnitIII Trainingand Development

Concept and Importance -Training and development methods –Identifying Training and DevelopmentNeeds- Designing Training Programmes–RoleSpecific and Competency BasedTraining -EvaluatingTrainingEffectiveness-TrainingProcessOutsourcing-ManagementDevelopment–Career Development.

UnitIVPerformance Appraisal

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling – job changes - transfers and promotions -Problems in PerformanceAppraisal – EssentialsofEffective AppraisalSystem –JobEvaluation –Concepts,Process and Objectives – Advantages and Limitations – Methods.

UnitVCompensationandMaintenance

Compensation - Concept and policies- wage and Salary administration - Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.

TextBooks:

1. K.Aswathappa:HumanResourceManagementTextand Cases:TataMcGrawHill,New Delhi.
2. GeorgeWBohlanderandScottASnell:PrinciplesofHumanresourceManagement:Cengage Learning, New Delhi.
3. P.G.Aqinas:HumanResourceManagementPrinciplesandPractice:VikasPublishingHousePvt.Ltd., New Delhi

Outcomes:

1. Toknowabout thebasicconcepts ofplanning human resource.
2. Tounderstandthebasicselectionprocessinhumanresource management.
3. Toknowtheimportance oftraining anddevelopmentinhumanresourcemanagement.
4. Toknowandapplythe methodsofperformanceappraisal.
5. Togainknowledgeoncompensation methods.

IIIB.COMBANKINGANDFINANCE(VISEMESTER)–UNDERCBCS
DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE)
FINANCIAL RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100

Learning Objectives

LO1	Totrainthestudents ontheprinciples ofrisk management.
LO2	Tounderstandthe varioustypes oftechnology riskinfinance.
LO3	ToacquireknowledgeabouttheroleofBankforInternationalSettlements(BIS)
LO4	Tounderstandthedifferenttheoriesoffinancialriskmanagement.
LO5	Todemonstratetheunderstandingofaccounting, taxandlegal issuesinriskmanagement.

Prerequisites:ShouldhavestudiedCommerceinXII Std.

UNIT	Contents	No.of Hours
I	**PrinciplesofRiskManagement** Introduction to Risk in Business, Specific Risks in Financial Services, external sources of risk and their potential impact on a business: economic, political, competitive environment, social and market forces, technological including cyber security, shocks and natural events, external stakeholders and third parties.	15
II	**InternationalRisk Regulation** The Bank for International Settlements, role of the Bank for International Settlements, Basel Regulatory Capital, international guidelines and supervisory standards established by the Basel Committee, Capital Adequacy Assessment Process (ICAAP), principles of home-host state regulation, Regulatory Risk, differences betweenstatutoryandprinciples-basedapproaches tofinancial regulation	15
III	**OperationalRiskandCreditRisk** Definitions of Operational Risk according to the Basel Committee on Banking Supervision, Basel operational risk event types. Operational Risk Framework: identification, measurement, management and control, management information, monitoring, escalation, remediation. Operational Risk Identification, Operational Risk Assessment and Measurement, Managing Operational Risk. Credit Risk: Identification of Credit Risk: understand the key components of credit risk and how they arise. Credit Risk Measurement: techniques for measuring credit risk,CreditRiskManagement:soundpracticefeaturesofaneffective	15
	creditriskmanagementfunction,reportingandescalationtoolsofcreditriskmanagement, Basel key stages of credit risk policy development.	
IV	**MarketRisk&Liquidity Risk** Identification of Liquidity Risk: market, investment and operational risk. Measurement of Liquidity Risk: funding liquidity risk analysis: liquidity gap analysis, stress testing, expected future funding requirement.	15

V	**EnterpriseWideRiskManagementand RiskReporting** Enterprise Wide Risk Management (EWRM) Risk Management Committee, Risk Management Department, Risk based Internal Audit. Risk Reporting: Accounting, Tax & Legal Issues in Risk Management, Indian Accounting Standards: IAS 32 Financial Instrument: Presentation, IAS 39 Financial Instrument: Recognition & Measurement, International Financial Reporting Standards: IFRS 7 Financial Instrument: Disclosure, IFRS 9 Financial Instrument, Financial Accounting StandardBoardStatement(SFAS):FAS133AccountingforDerivativeInstruments and Hedging Activities, FAS 138 An Amendment to SFAS 133.	15
	Total	**75**

CourseOutcomes

CO1	Explainvariousconceptsrelatingtotheprinciplesofriskmanagement
CO2	Applythedifferenttheoriesoffinancialriskmanagementandtechnologyriskin finance.
CO3	AscertaintherecentdevelopmentoftheBankforInternationalSettlements(BIS).
CO4	Analyzethe accounting,tax andlegalissuesin risk management
CO5	Ascertainthecurrentandpotentialrisksandtheestablishmentoforganizationrisk tolerance.

Textbooks

1.	Vivek,P.N.Asthana(2019),FinancialRiskManagement,HimalayaPublishing House, Mumbai.
2.	DonMChance,FinancialRiskManagement:AnEndUserPerspective,WorldScientific, World Scientific Publishing Co Pvt. Ltd., Singapore.
3.	PeterChristoffersen,ElementsofFinancialRiskManagement,AcademicPress,SanDiego, 2nd Edition 2012, London.
4.	JohnCHull,RiskManagementandFinancialInstitutions,JohnWiley&Sons, Canada.
5.	StevenAllen,FinancialRiskManagement,WilleyPublishingLLC,New Jersey.

ReferenceBooks

1.	Alexander,K.,Dhumale,R.,&Eatwell,J.(2016).Globalgovernanceof financialsystems:theinternationalregulationofsystemicrisk,Oxford University Press,NewYork
2.	RKArora,FinancialandRisk Management,WilieyPublishing,New Jersey.
3.	MacNeil,I&O'BrienJ,Thefutureoffinancialregulation,HartPublishing, Oxford.
4.	K.H.Erickson, FinancialRiskManagementaSimpleIntroduction,
5.	RiskManagement,Prof.CKRoy,P.Roy,NewCentralBookAgencyPvt.Ltd., Kolkata.

Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_jjfinec_nbi003
2.	https://nlist.inflibnet.ac.in/search/Record/EBC4041088
3.	https://nlist.inflibnet.ac.in/search/Record/EDZ0000073139

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO1	3	2	3	2	3	3	3	2	3	2	2
CO2	3	3	3	3	2	3	2	2	3	2	2
CO3	3	2	3	3	3	2	2	3	3	2	2
CO4	3	3	3	3	2	3	2	3	3	2	2
CO5	3	3	2	2	3	2	3	3	3	2	2
Total	15	13	14	13	13	13	12	13	15	10	10
Average	3	2.6	2.8	2.6	2.6	2.6	2.4	2.6	3	2	2

3–Strong,2-Medium,1-Low

IIIB.COMBANKINGANDFINANCE(VISEMESTER)–UNDERCBCS DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE)

CREDITMANAGEMENT

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	25	75	100

Objectives

1. Toknowthedifferentformsofcreditmanagement.
2. Tounderstandthebasicconceptsforprincipleoflending.

UnitI:

DefinitionofCredit–Formsofcredit:Consumercredit,Commercialcredit,Exportcredit, Banking credit, Agriculture credit.

UnitII:

Principlesoflending–The7C'sofCredit–Fairpracticecode–VarioustypesofBorrowers

UnitIII:

Benefitsanddangersinusingcredit,understandingconsumerrightsand obligations

UnitIV:

CreditPolicy:Definition–Roleanduseofthepolicy–Basiccontentsofthepolicy

UnitV:

ConsumerAssessments:CreditBureau,CreditApplications,References,Creditevaluation of borrowers, Collection procedure, Debit Recovery Tribunal, Writing off Bad Debts.

Text Books

1. CreditManagementbyEd.Vol–Oscar Publication.
2. CreditPlanningandManagementbyKrishnaGupta–Purana Books.

ReferenceBooks

1. CreditManagementHandbookbyCecil J.Bond
2. RiskManagement,IIBF,Macmillan,NewDelhi.
3. CreditAppraisal,RiskAnalysisandDecisionmaking–Mukherjee
4. CreditRiskManagement,Andrew Fight.

Outcomes

1. Toknowabout various forms ofcredit
2. Tounderstandthe conceptof lending
3. Toknowabout customer rights and obligations
4. Tounderstandaboutcredit policyandits role
5. Tolearnvarious assessments.

NAAN MUDHALVAN
PERSONALINVESTMENT

LEARNINGOBJECTIVE:

1. Tomakethestudentsawareofvariousinvestmentavenuesandtofacilitatethemfor effective investment planning.
2. Toenablethestudentsto prepare Investment andfinancialplanning
3. Tounderstandthestudentsvariousbankdepositschemesandinsurancepolices.
4. Toknowthebasic conceptsofIncometax benefits.
5. To knowabout role of SEBIunderInvestments.

ExpectedCourseOutcomes:		
Onthesuccessfulcompletion ofthecourse,studentwill beableto:		
1	UnderstandtheConceptandconversionsofpersonalinvestment	K2
2	Calculationofpersonalinvestmentplanning	K2

3	Knowledgeabout variousmethods ofinsurancepolicies	K2
4	FundamentalsofInvestmentinEquityandPreference Shares	K1
5	UnderstandtheWellinprepared InvestmentPlanning	K2
K1-Remember;**K2**-Understand; **K3** -Apply;**K4**-Analyze;**K5** -Evaluate;**K6** -Create		

UNIT – I: Introduction: Meaning and Definition of Investment– Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators,DistinctionbetweenInvestmentandSpeculation,Gambling –Meaning,features, Distinction between Investment and Gambling.

UNIT - II: Principles of Investment: Importance and basic Principles of Investment, Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

UNIT–III:InvestmentPlanning: InvestmentPlanning–FinancialPlanningandInvestment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual, Deciding the investment time frame.

UNIT–IV:PopularInvestmentMedia: PopularInvestmentMedia–Bankdeposits–Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office, Savings certificates, Public Provident Fund, Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respecttopaymentofpremiums.RealEstate–Reasonsforgrowth,problemswithRealEstate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT-V:TypesofShares: InvestmentinEquityandPreferenceShares.MethodsofTrading inStockExchanges, Investors'Protection,Problems&Remedies,Roleof SEBIinprotecting investors' interests.

BooksforReference: (LatestRevisedEdition Only)

1. PunithavathyPandiyan–SecurityAnalysisandPortfolioManagement,VikasPublishing house, New Delhi.
2. Dr.Radha,ParameswaranandDr.Nedunchezhian–InvestmentManagement,Prasanna Publishers, Chennai.
3. PreetiSingh –InvestmentManagement,HimalayaPublishingHouse,Mumbai.
4. V.A.Avadhani–InvestmentManagement,HimalayaPublishingHouse,Mumbai.
5. Rajivk.Tayal-ArtofHandlingMoneyandInvestments:APracticalguidetoPersonal Finances, Atlantic publishers and distributors (p) ltd.