

MANONMANIAMSUNDARANARUNIVERSITY

TIRUNELVELI - 12

B.COM

PROFESSIONAL ACCOUNTING

MSU

SYLLABUS

(With effect from the academic year 2024-2025 onwards)

B.COM

PROFESSIONAL ACCOUNTING

PROGRAMME OBJECTIVE

The Bachelor of Commerce Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in Accounting and other related fields. It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

TAN SCHE REGULATIONSON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDERGRADUATE PROGRAMME	
Programme:	B.COM PROFESSIONAL ACCOUNTING
Programme Code:	
Duration:	UG-3 years
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>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; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>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.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments 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.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships,</p>

	<p>define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p>PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p>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.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p>PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p>PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to 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.</p> <p>PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p>PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in 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.</p>
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<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO2 -Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3–Researchand Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4– Contribution toBusinessWorld: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO5–Contribution tothe Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments/Snap Test/ Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions requires students to recall information from the course content Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using/applying a concept learned in the classroom. Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to breakdown something into its component parts. Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem-solving. Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem-solving skills 	

B.COM PROFESSIONAL ACCOUNTING (2024–25 onwards)

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper I– Financial Accounting I	5	5
Part III		Core Paper II– Principles of Management	5	5
Part III	Anyone	Elective I–Business Economics Elective I–Indian Economic Development Elective I–Business Environment	3	4
Part IV	Anyone	Skill Enhancement Course SEC–1 Digital Banking / MS Office	2	2
		Foundation Course FC Fundamentals of Business Studies	2	2
		TOTAL	23	30
SECOND SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	4
Part III		Core Paper III– Financial Accounting II	5	5
Part III		Core Paper IV– Business Law	5	5
Part III	Anyone	Elective II–International Economics Elective II–Insurance and Risk Management Elective II–Computer Application in Business	3	4
Part IV	Any Two	Skill Enhance Course SEC– 2 Skill Enhancement Course–SEC3 Internet and its Applications/ Stock Market Operation/ New venture Planning and Development/	1 1	2 2
Part IV	Naan Mudhalvan	Cambridge English	2	2
		TOTAL	23	30

SECOND YEAR				
THIRD SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper V– Corporate Accounting I	5	5
Part III		Core Paper VI– Company Law	4	4
Part III	Anyone	Elective III–Business Mathematics and Statistics Elective III–Working Capital Management Elective III–Spread sheet for Business	4	3
Part IV	Anyone	Skill Enhance Course SEC– 4 Computerized Accounting System/ Clearing and Forwarding in Import and Export	1	2
		EVS	2	2
	Naan Mudhalvan	*Goods and Service Tax	2	2
		TOTAL	24	30
FOURTH SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper VII– Corporate Accounting II	5	5
Part III		Core Paper VIII– Principles of Marketing	4	4
Part III	Anyone	Elective IV–Operation Research Elective IV–Operations Management Elective IV–R Programming	4	3
Part IV	Anyone	Skill Enhance Course SEC– 5 Fundamentals of Fintech Filing of GST Returns/	1	2
		Value Education	2	2
	Naan Mudhalvan	*Logistics and Supply Chain Management	2	2
		TOTAL	24	30
*Applicable to the students who failed in Naan Mudhalvan (Alternative Paper)				

SEMESTER-V

Semester	Part I/II/III/ IV/V	SubjectStatus	SubjectTitle	Credit	Contact Hours Per week
V	III	Core9	Cost Accounting	4	5
	III	Core10	BankingLaw&Practice	4	5
	III	Core11	IncomeTaxLaw&Practice	4	5
	III	Core12	ElementsofE-Commerce/ *ProjectwithViva-Voce	3	5
	III	Discipline Specific Elective1/2 (Anyone)	StrategicManagement/*Research Methodology	3	4
	IV	Discipline Specific Elective3/4 (AnyOne)	PythonProgramming/Human Resource Management	3	4
	IV	Naan Mudhalvan Scheme	AgriculturalEconomyof India	2	2
			Internship/Industrialvisit/Field visit/ Knowledge Upgradation Activity	2	-
			Sub Total	25	30
*AsetofProject andResearchMethodologyshouldbeselected.					

SEMESTER-VI

Semester	PartI/II/ III/ IV/V	SubjectStatus	SubjectTitle	Credit	Contact Hours Per week
VI	III	Core13	Special Accounts	4	6
	III	Core14	ManagementAccounting	4	6
	III	Core15	IndustrialLaw	4	6
	III	DisciplineSpecific Elective1/2 (Any one)	Auditing and Corporate Governance/BusinessTaxation	3	5
	III	DisciplineSpecific Elective 3/4 (Any One)	OfficeManagementand Secretarial Practice / IndianAccountingStandards	3	5
	IV	NaanMudhalvan Scheme	PersonalInvestment	2	2
			ExtensionActivity	1	-
			Sub Total	21	30
			GrandTotal	140	180

FIRST YEAR – SEMESTER –
ICORE–I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XI Std									
Unit	Contents							No. of Hours	
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – 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	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate							15	

IV	Accounting from Incomplete Records – Single Entry System IncompleteRecords-MeaningandFeatures-Limitations- DifferencebetweenIncompleteRecordsandDoubleEntrySystem - Methods of Calculation of Profit - Statement of Affairs Method– Preparation of final statements by Conversion method.	15
V	RoyaltyandInsuranceClaims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. InsuranceClaims –Calculation ofClaimAmount-Averageclause (LossofStock only)	15
TOTAL		75
THEORY20% &PROBLEM80%		
CO	CourseOutcomes	
CO1	RemembertheconceptofrectificationoferrorsandBankreconciliation statements	
CO2	Applytheknowledgeinpreparingdetailedaccountsofsoletrading concerns	
CO3	Analysethevarious methods ofproviding depreciation	
CO4	Evaluatethemethodsof calculationofprofit	
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.	

Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

MAPPING WITH PROGRAMME OUTCOMES 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	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

FIRST YEAR – SEMESTER –

ICORE–II:PRINCIPLESOFMANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo- Functions of Management- Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.							15	
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.							15	
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.							15	
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods- Selection Procedure– Test-Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].							15	

V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination–Meaning-Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorities and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-ordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M.Prasad, S.Chand & Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi & P.N.Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M.Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.	
5	R.K.Sharma, Shashi K.Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	KSundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg- The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R.G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks may be used		
Web Resources		
1	http://www.universityofcalicut.info/syl/management	

2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	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–I**Elective I –Business Economics**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
ElectiveI	4				3	4	25	75	100
LearningObjectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinantsof demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the studentsto understand the objectives and importance of pricing policy								
Prerequisites:Should have studied Commercein XII Std									
Unit	Contents								No. of Hours
I	IntroductiontoEconomics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	Demand&Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	ConsumerBehaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties –Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods:Normal,InferiorandGeffenGoods-DerivationofIndividual Demand Curve and 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 returns to scale – Economies of Scale – Internal and External Economies – 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 Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60
CO	CourseOutcomes	
CO1	Explainthepositiveandnegativeapproachesineconomicanalysis	
CO2	Understoodthefactorsof demandforecasting	
CO3	Knowtheassumptionsand significanceofindifferencecurve	
CO4	Outlinetheinternalandexternaleconomies ofscale	
CO5	Relateand apply thevariousmethods of pricing	
Textbooks		
1	H.L.Ahuja,BusinessEconomics–Micro&Macro -SultanChand&Sons,New Delhi.	
2	C.M.Chaudhary,BusinessEconomics-RBSAPublishers-Jaipur-03.	
3	Aryamala.T,BusinessEconomics, VijayNicole, Chennai.	
4	T.PJain,BusinessEconomics,GlobalPublicationPvt.Ltd,Chennai.	
5	D.M.Mithani,Business Economics,HimalayaPublishing House,Mumbai.	
ReferenceBooks		
1	S.Shankaran,BusinessEconomics-MarghamPublications,Chennai.	
2	P.L.Mehta,ManagerialEconomics–Analysis,Problems&Cases,SultanChand&Sons, NewDelhi.	
3	PeterMitchelsonandAndrewMann,EconomicsforBusiness-ThomasNelsonAustralia	
4	RamsinghandVinaykumar,BusinessEconomics,ThakurpublicationPvt.Ltd,Chennai.	
5	SaluramandPriyankaJindal,BusinessEconomics,CAFoundationStudymaterial,Chennai.	
NOTE:LatestEditionofTextbooksMaybeUsed		

Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES 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

FIRST YEAR– SEMESTER–I

Elective1-Indian Economic Development

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth 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 Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income 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	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit-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, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
	TOTAL								60

CO	Course Outcomes
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K.Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Nitin Singhania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravarty: Development Planning - Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P: Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks may be used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING WITH PROGRAMME OUTCOMES 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–BUSINESSENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment/Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment - Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology - Sources of Technology Dynamics - Transfer of Technology - Impact of Technology on Business - Status of Technology in India - Determinants of Technological Environment.								12
	TOTAL								60
Course Outcomes									
CO1	Remember the nexus between environment and business.								
CO2	Apply the knowledge of Political Environment in which the businesses operate.								
CO3	Analyze the various aspects of Social and Cultural Environment.								
CO4	Evaluate the parameters in Economic Environment.								
CO5	Create a conducive Technological Environment for business to operate globally.								

Textbooks	
1	C.B.Gupta,BusinessEnvironment,Sultan Chand&Sons, NewDelhi
2	FrancisCherunilam,BusinessEnvironment,HimalayaPublishingHouse, Mumbai
3.	Dr. V.C.Sinha,BusinessEnvironment,SBPDPublishingHouse, UP.
4.	Aswathappa.K,EssentialsofBusinessEnvironment,HimalayaPublishing House, Mumbai
5.	RosyJoshi,Sangam Kapoor&PriyaMahajan,BusinessEnvironment, KalyaniPublications,NewDelhi
ReferenceBooks	
1.	Veenakeshavpailwar,BusinessEnvironment,PHILearningPvtLtd,New Delhi
2.	Shaikhsaleem,BusinessEnvironment, Pearson,New Delhi
3.	S.Sankaran,BusinessEnvironment,MarghamPublications, Chennai
4.	NamithaGopal,BusinessEnvironment,VijayNicoleImprints Ltd.,Chennai
5.	IanWorthington,ChrisBritton,EdThompson,TheBusinessEnvironment, F T Prentice Hall, New Jersey
NOTE:LatestEditionofTextbooksMaybeUsed	
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

DIGITAL BANKING

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100
LearningObjectives:									
LO1:	Toacquaintstudents withknowledgeofDigitalBankingProducts.								
LO2:	Toenablethestudents tounderstand theknowledgeof DigitalPayment System								
LO3:	Toimpartthestudents tounderstandthenewconcepts ofMobileandInternet Banking								
LO4:	Toenablethestudentsto havedepth knowledgeinpoint ofsale terminals								
LO5:	TounderstandtheATMandcashdepositsystem								
CourseOutcomes:									
	Afterthesuccessfulcompletionofthecourse,thestudentswill beableto:								
CO1:	Explaintheneedfordigitalbanking products and theusageofcards.								
CO2:	Classifytheusageofvarious payment systems.								
CO3:	Discusstheprofitability,riskmanagementandfraudsofMobileandinternetbanking.								
CO4:	AnalysetheapprovalprocessesofPOSTerminals.								
CO5:	Explaintheproductfeaturesand servicesofATMandCashDepositMachine.								

UnitI:DigitalBankingProducts

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards – Features and Incentives of Bank cards - Types of Bank Cards -New Technologies- Euro pay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending–Digital Lending Process-Non- Performing-Asset (NPA).

UnitII:Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure -ImmediatePayment Service (IMPS) – National Unified USSD Platform (NUUP) – National Automated Clearing House (NACH) – Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) – Innovative Banking & Payment Systems.

UnitIII:MobileandInternet Banking

Mobile&InternetBanking -Overview–ProductFeaturesandDiversity -Corporateand Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Blockchain Technology-Types-Crypto currency and Bitcoins

UnitIV:Point ofSaleTerminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale –Cloud Computing - Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) - Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite/Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R. K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

1. Arunajatesan S. 2017 Technology in Banking. Margham Publications, Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P. L. 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

1. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
2. <http://www.himpub.com/documents/Chapter1859.pdf>.

MS OFFICE

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

Learning Objectives:	
LO1:	To enable the student to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet.
LO2:	To equip the student themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
LO3:	To engage the student themselves with advanced, MS Excel functions and productivity tools to assist in developing worksheets and consolidation to summarize and report results from multiple work sheets
LO4:	To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition
LO5:	To plan, design, create, manipulate and analyse and compile data in various ways.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Acquire practical knowledge in MS Word
CO2:	Construct worksheet in MS Excel using basic functions
CO3:	Construct Excel sheets in MS Excel using advanced functions
CO4:	Prepare presentations in MS PowerPoint using various Templates
CO5:	Create a database using Powerpoint

Unit I: Microsoft Word-I

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering

Unit II: Microsoft Word-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.

Unit IV: Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE – BAHT TEXT Text Function – LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

Unit V: Microsoft Power 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 – Choosing the Presentation Layout – Establishing the Presentation Style;

List of Practical

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying linespacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class timetable 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. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual 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 spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to 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 complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.

TextBooks:

1. A First Course in computers Based on Windows 8 and MS Office 2013 by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019 – All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publication
4. Jordan Goldmeter 2014 Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One; BPB Publication USA
4. Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

- 1 <https://www.klientsoltech.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>

FOUNDATION COURSE (OR)
BRIDGE COURSE
FUNDAMENTALS OF BUSINESS STUDIES

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

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject. Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES
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.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
	To make the students familiar with the basic concepts of commerce, and Management Fields.
	To encourage and motivate the Students for the commerce education.
	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Introduction

Definition of Commerce-Importance of Commerce-Meaning of barter system-business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction

Book-Keeping-Meaning -Definition-Objectives-Accounting-Meaning-Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing and Advertising

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer -Standardization and Grading -Pricing -Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing-Origin and Evolution-Definition-Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing - Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice

Tax history-Types -Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns-Residential Status.

Text Books:

- 1.L.M.Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
- 2.S.P.Jain and K.L.Narang 2023 Financial Accounting-I, Kalyani Publishers, New Delhi.
- 3.Dr.N.Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
- 4.Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
- 5.Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
- 6.T.Srinivasan 2024 Income 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
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such as Hire Purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	To provide knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XI Std									
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	
II	Branch and Departmental 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 Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.							15	
III	Partnership Accounts-I Partnership Accounts: – Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.							15	
IV	Partnership Accounts-II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							15	

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users - Role of Accounting Standards - Development of Accounting Standards in India - Role of IFRS - IFRS Adoption vs Convergence - Implementation Plan in India - Ind AS - An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L.Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C.Shukla T.S.Grewal & S.C.Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	SP Jain and K.L.Narang: Financial Accounting-I, Kalyani Publishers, New Delhi.	
5	T.S.Reddy & A.Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr.S.N.Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian, Advanced Accounting, Tata MC. Grawhills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
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	

**MAPPING WITH PROGRAMME OUTCOMES 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 –**II CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
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							15	
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							15	

IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods 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 - Rights and duties of buyer - Rights of an Unpaid Seller	15
	TOTAL	75
Course Outcome		
CO1	Explain the Objectives and significance of Mercantile law	
CO2	Understand the clauses and exceptions of Indian Contract Act.	
CO3	Outline the contract of indemnity and guarantee	
CO4	Familiar with the provision relating to Bailment and Pledge	
CO5	Explain the various provisions of Sale of Goods Act 1930	
Textbooks		
1	N.D. Kapoor, Business Laws - Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S. Chand, New Delhi.	
3	MCKuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V.Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	

5	M.R.Sreenivasan,BusinessLaws,MarghamPublications, Chennai.
NOTE:LatestEditionofTextbooksmaybeused	
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

FIRST YEAR– SEMESTER– II

Elective II-International Economics

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the student to the concept of international trade and its theories.								
LO2	To provide a comprehensive understanding of balance of trade and payments and its economic effects.								
LO3	To impart knowledge on the foreign exchange rates and its theories.								
LO4	To facilitate student to be aware of the international monetary systems and the structure of IMF.								
LO5	To introduce the student to the international financial institutions.								
UNIT	Contents								No. of Hours
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.								12
II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.								12
III	Foreign Exchange Rate: Theories- Mint Parity Theory, Purchasing Power Parity Theory- Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.								12
IV	International Monetary System: Bretton Woods Conference – IMF- Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF								12
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.								12
	Total								60
CO	Course Outcomes								
CO1	Define the concept of international trade and its theories.								
CO2	Evaluate the system of balance of trade and payments and its economic effects.								

C03	Analysetheforeign exchangeratesandits theories.
C04	Familiarwiththeinternationalmonetarysystemsandthe structureof IMF.
C05	Practicalknowledgeontheworkingsofinternational financialinstitutions.
Textbooks	
1.	AnupamaTandon,InternationalEconomics,KalyaniPublishers,New Delhi
2.	DNDwivedi, InternationalEconomics TheroyandPolicy,VikasPublishing,Noida
3.	Dr.S.Sankaran, International Economics,MarghamPublications,Chennai
4.	DMMithani, InternationalEconomics,Himalaya PublsiingHouse,Mumbai
5.	
ReferenceBooks	
1.	CharlesKindleberger's, InternationalEconomics,RichardDIrwin,Inc., US
2.	PaulR.Krugman,InternationalEconomics,Pearson,NewDelhi
3.	Dr.S.Sankaran,PrinciplesofEconomics,MarghamPublications, Chennai
4.	H,C.Bhatia,International Economics,VikasPublishingHouse,Noida
WebResources	
1.	www.ocw.mit.edu
2.	www.economicsnetwork.ac.in
3.	www.ibsstudy.wixsite.com

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME
SPECIFIC OUTCOMES**

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

3-Strong,2-Medium,1- Low

FIRST YEAR – SEMESTER – II

Elective II – INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance 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 – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction – Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
	TOTAL								60
Course Outcomes									
CO1	Identify the workings of insurance and hedging								
CO2	Evaluate the types of insurance policies and settlement								

CO3	Settleclaims undervarioustypesofgeneralinsurance
CO4	Knowtheprotection providedforinsurancepolicyholdersunderIRDA
CO5	Evaluatetheassessmentandretention ofrisk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N.Premavathy–ElementsofInsurance,SriVishnuPublications, Chennai.
3	M.N.Mishra&S.B.Mishra,InsurancePrinciplesandPractice,SCchandPublishers, 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,PrenticeHallof India.
5	AnandGanguly– InsuranceManagement,NewAgeInternational Publishers.
NOTE:LatestEditionofTextbooksMaybeUsed	
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

**MAPPING WITH PROGRAMME OUTCOMES 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– II

Elective II-Computer Application in Business

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	2		2		3	4	50	50	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spreadsheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								12
II	Mail Merge Tables-Inserting, Filling and Formatting a Table-Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								12
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media-Design-Transition-Animation- Slideshow. Creating Business Presentations.								12
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								12
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								12
	TOTAL								60

THEORY 20% & PROBLEMS 80%

List of Practical:

- 1) Write a business letter by using the features viz., autocorrect, autotext, bullets, numbering, and paragraph formatting.
- 2) Use the template in word document with features of page formatting, header and footer, and effective use of find and replace option.
- 3) Printing personalized postcards or newsletters for mailing to customers, based on their interests or purchase behavior.
- 4) Creating purchase orders addressed to different suppliers with unique details such as quantities, product descriptions, prices, and demo video.
- 5) Prepare the slides by using different fonts, inserting images and tables, and media designs.
- 6) Create a business presentation to enhance its quality with transition and animation.
- 7) Sending personalized invitation to the events like business conferences, seminars, webinars, or company events by merging attendee names, event details, and dates.
- 8) Prepare a worksheet using formula to calculate and present cash flow from operating, investing, and financing activities.
- 9) Print a project report involving multiple spreadsheets or organizing charts and graphs.
- 10) Designing and preparing a balance sheet using spreadsheet tools.
- 11) Sorting data in ascending or descending order, sorting by multiple columns and applying rules for highlighting specific data (e.g., highlighting values above a threshold, using color scales).
- 12) Create a spreadsheet in the areas of payroll statement, and capital budgeting.
- 13) Perform the statistical tools of correlation and regression in worksheet.

CO	Course Outcomes
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create-Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran, Computer Application in Business-S.Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business-SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business ,Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	Renu Gupta: Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.

3	Dr.R.Deepalakshmi,ComputerFundamentalsandOfficeAutomation,CharulathaPublications, Tamilnadu.
4	JohnWalkenbach,MSExcel2007Bible,WileyPublication,NewJersey,USA.
5	GlynDavis&BrankoPecar:BusinessStatisticsusingExcel,Oxfordpublications, Chennai.

NOTE:LatestEditionofTextbooksMaybeUsed

WebResources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

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

3-Strong,2-Medium,1- Low

INTERNET AND ITS APPLICATIONS

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

Objective

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

Unit I: Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.

Unit II: E-mail Concept

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

Unit III: Internet Services

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator – Microsoft Internet Explorer.

Unit V: Search Engines

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Who where, Yahoo- Subscriptions and Channels – Web Sites- Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon-Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A. Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young – The Complete Reference – Internet”, TMG Pub., New Delhi, 2002.

REFERENCEBOOKS

1. Douglas E. Comer - Computer Networks and Internet, PHI (Addison Wesley Longman), New Delhi, 2001.
2. Minoli Daniel - Internet & Internet Engineering, Tata McGraw Hill, New Delhi, 200

MSU

STOCK MARKET OPERATIONS

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

Learning Objectives:

LO1:	To acquaint students with knowledge of Securities Market
LO2:	To enable the student to understand the knowledge of Practice Trading on Stock Market
LO3:	To impart the student to understand the legal framework of securities Market
LO4:	To enable the student to have depth knowledge in different segment of stock exchange
LO5:	To understand the role of Demat Trading

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Framework of Securities Market
CO4:	Explain different segment of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

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

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (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; SME IPOs and Listing of Securities.

Unit III: Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: Dematerializations

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:**The learners are required to:**

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a) Procedure of placing buying/selling order.
 - b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market
Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

1. Gordon, E., & Natarajan K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.
4. Machiraju, H. R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L. M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

NEW VENTURE PLANNING & DEVELOPMENT

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

Learning Objectives:

LO1:	To acquaint students with knowledge of Setting up a new Business
LO2:	To enable the students to understand the legal challenges in setting up Business
LO3:	To impart the students to search for entrepreneurial capital
LO4:	To enable the students to have depth knowledge in marketing aspects of new ventures
LO5:	To understand the role Business Plan Preparation for New Ventures

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Generate a business idea using different techniques and describe sources of innovative ideas
CO2:	Evaluate advantages of acquiring an ongoing venture with a case study;
CO3:	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO4:	Develop a marketing plan for a business idea;
CO5:	Prepare and present a well-conceived Business Plan

Unit I: Starting New 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. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New 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.

Unit II: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital

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.

Unit IV: Marketing Aspects of New 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.

Unit V: Business Plan Preparation for New Ventures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IP like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development
Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K.R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning
2. Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning
4. Donald F. Kuratko and Jeffrey S. Honsby 2021 *New Venture Management* Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Work Book: A Practical Guide to New Venture*, Kogan Page Ltd, Great Britain
2. David Butler 2006 *Enterprise Planning and Development* Routledge USA
3. David Butler 2014 *Business Planning for New Ventures: A Guide to Startup*, Routledge USA
4. Robert N. Lussier Joel Corman 2014 *Entrepreneurial New Venture Skills* Routledge USA

Note: Latest edition of the books may be used

SECOND YEAR – SEMESTER -
III CORE–V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst.Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of Companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares 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 & Redemption of Preference Shares & 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 – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013–Part I Form of Balance Sheet–Part II Form of Statement of Profit and Loss–Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares–Net Assets Method–Yield and Fair Value Methods.								15

V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Assess the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta-Advanced Accounts Vol I, S. Chand, New Delhi.	
5	M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting – Margham Publication, Chennai.	
2	D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi	
3	Prof. Mukesh Bramhbut, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh Kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	

NOTE: Latest Edition of Textbooks may be used

Web Resources

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

**MAPPING WITH PROGRAMME OUTCOMES 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

SECOND YEAR – SEMESTER –**III CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100
Learning Objectives									
LO1	ToknowCompanyLaw 1956 andCompanies Act 2013								
LO2	Tohavean understandingon theformation ofacompany								
LO3	Tounderstandtherequisitesofmeetingandresolution								
LO4	Togainknowledgeon theproceduretoappoint andremoveDirectors								
LO5	Tofamiliarizewith thevariousmodesofwinding up								
Prerequisite:ShouldhavestudiedCommercein XIIStd									
Unit	Contents							No.of Hours	
I	IntroductiontoCompanylaw Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							12	
II	FormationofCompany FormationofaCompany–Promoter–IncorporationDocumentse-filing–Memorandum of Association – Contents – Alteration –Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents-Kinds–Liabilities–ShareCapital–Kinds –Issue– Alteration–Dividend– Debentures.							12	
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum– Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification,Disqualification, AppointmentandRemovalofanAuditor-							12	
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 OnePerson 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.							12	
V	Windingup Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – ConsequencesofWindingUpOrder–PowersofTribunal–Petitionfor WindingUp– Company Liquidator.							12	
	TOTAL							60	

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D.Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N.Pillai – Business Law, S.Chand, New Delhi.
3	M.V.Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R.Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES AND
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

SECOND YEAR – SEMESTER –

III ELECTIVE III-BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio - Indices – types - positive indices – law of indices – negative indices – zero and utility indices – fractional indices. Logarithms – definition – property of logarithms – law of logarithms – common logarithm.								9
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								9
III	Business Statistics Measures of Central Tendency 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.								9
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								9

V	Time Series Analysis and Index Numbers Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	9
	TOTAL	45
Course Outcomes		
CO1	Learn the basics of ratio, proportion, indices and logarithm	
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
CO3	Determine the various measures of central tendency	
CO4	Calculate the correlation and regression coefficients.	
CO5	Assess problems on time series analysis	

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw Hill Education, Noida
3	A. V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr. S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal BM, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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/

**MAPPING WITH PROGRAMME OUTCOMES 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

SECOND YEAR– SEMESTER– III

Elective III - Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100
LearningObjectives									
LO 1	Toexplainworkingcapitalandinterpretthecash conversioncycle								
LO 2	Toknowwhetherthecompanymaintainalargesizeofinventoryforefficientandsmooth production and sales operations.								
LO 3	Toprepareacashbudgetandcomment onit								
LO 4	Toassessthecomponentsofcreditpolicyandits evaluation								
LO 5	ToexplaintheinventorymanagementtechniquesandcalculatetheEconomicOrdering Quantity								
Prerequisite:ShouldhavestudiedCommerceinXIIStd									

Unit	Contents	No.of Hours
I	Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.	9
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.	9
III	Cash Management Importance-Factors Influencing Cash Balance–Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.	9
IV	Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	9
V	Inventory Management 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.	9
	TOTAL	45

CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Current Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr.A.Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	

1	JamesSSagner,WorkingCapitalManagement,ApplicationandCases,Wiley,New Jersey
2	Dr.SPGupta,ManagementofWorkingCapital,SahityaBhavanPublication,Agra
3	M.K.Rastogi,WorkingCapitalManagement,Laxmi Publication, Chennai
4	HrishikesBhattacharya,WorkingCapitalManagement,PHIPublication,New Delhi
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFIC 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

SECOND YEAR – SEMESTER – III**Elective III – Spreadsheet for Business**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	2		2		4	3	50	50	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spreadsheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spreadsheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
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.								9
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE)- Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								9
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								9
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								9
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								9
	TOTAL								45

List of Practical:

- 1) Enter the text, numbers, and dates, adjusting column widths, formatting cells - bold, italic, underline, changing fonts, and applying borders and background colors.
- 2) Using AVERAGEIF, AVERAGEIFS, COUNTIF, COUNTIFS, STDEV, VAR, IF, AND, OR, NOT to construct a database.
- 3) Create and customize Pivot Tables by changing field settings, grouping data, filtering and sorting.
- 4) Draft a report based on Financial, Logical and Text Functions.
- 5) Analyse the data with a Statistical Function of frequency distribution, Skewness, and Correlation.
- 6) Use these statistical tools of F Test, Z Test, and Chi-Square test in analysing the data.
- 7) Apply the Lookup functions of Hlookup, Vlookup, INDEX, and MATCH in spreadsheet.
- 8) Practice of exercises based on statistical Date & Time, and Reference Functions.
- 9) Creating Drop-Down Lists using Data Validation to create lists for cells, and setting custom error messages for invalid inputs.
- 10) Apply the NPV, IRR, FV, PV functions for financial forecasting and analysis.
- 11) Record the simple macro to automate repetitive tasks.
- 12) Writing basic VBA scripts for advanced automation.
- 13) Compare different financial or operational scenarios using spreadsheets.

CO	Course Outcomes
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests In Ms-Excel.
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
CO5	Develop Trending Application Using MS-Excel
Textbooks	
1	John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
NOTE: Latest Edition of Textbooks May be Used	

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	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

COMPUTERISED ACCOUNTING 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: To educate the students to prepare spreadsheets and its business applications.

LO2: To enlighten the students on the fundamentals of Tally.

LO3: To impart knowledge on preparing reports

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Understand what is spreadsheet, and how to enter data, format, edit and take print out
CO2:	Prepare slides for presentations
CO3:	Prepare final accounts, preparation of ratios and to create backup files with help of computerised accounting system
CO4:	Prepare ratios with the help of computerized accounting
CO5:	Prepare functional budgets with computerized accounting

Unit I: Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs - Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit II: Preparation of 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

Unit III: Introduction to Accounting Package Tally

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

Unit IV: Ledger creation and Vouchers

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

Unit V: Reports

Generation of Report-Preparation of Final Accounts-Configuring for Printing-diverse reports- Maintaining back up - security passwords.

List of Practical:

1. Construct a graphical representation of frequency distribution table for ten employees' scores by using Countif and Frequency Function in Spreadsheet.
2. Prepare a data set with Correlation and regression function in spreadsheet.
3. Prepare a poster presentation by inserting Tables, Images, texts and Symbols.
4. Create a Business Plan Presentation with the help of Slides, Fonts, Drawing, editing; Media; Design; Transition; Animation and Slideshow features.
5. Creating a new Company in Tally and creating groups and Ledger accounts.
6. Prepare Stock categories, Groups and Stock items in Tally.
7. Create Accounting Vouchers for the trading business transactions in Tally.
8. Creation of Trial Balance in Tally
9. Create an invoice (Purchase/Sales) in Tally.
10. Prepare Final Accounts with adjustment in Tally.

Note: 100% Practical for External

***Marks: Internal 50 & External 50**

Internal: 50 Marks

External: 50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical marks shall be awarded as below:

i) Record Note

10 marks

ii) Procedure writing

10 * 2 = 20 marks

iii) Debugging

5 * 2 = 10 marks

iv) Result

5 * 2 = 10 marks

Total

50 marks

b) Practical examination should be conducted by both internal and external examiners

Recent Trends in Computerised Accounting System

Faculty member will impart the knowledge on recent trends in Computerised Accounting System to the students and these components will not cover in the examination.

Text Books:

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

SupplementaryReadings:

1. DeweyD.2018ComputerisedAccounting,TataMcGrawHill,New Delhi
2. RobertHurt2016AccountingInformationSystemMcGrawHill, New Delhi
3. CarolYacht2016ComputerAccountingEssentials,SusanV.Crosson,New Delhi
4. O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill, NewDelhi
5. AmaG.A.N2003FundamentalsofPublicsectorAccountingandFinance,Amazons Publications, Nigeria

CLEARING AND FORWARDING IN EXPORT AND IMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100
Learning Objectives:									
LO1:	To educate the students show the clearing and forwarding agents acted in Ports								
LO2:	To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents								
LO3:	To acquire knowledge in import documentation								
LO4:	To know the how the freight are charged by the shipping and forwarding agents								
LO5:	To understand the Risk in Export and Import								
Course Outcomes:									
	After the successful completion of the course, the students will be able to:								
CO1:	Explain the role of clearing agents in ports								
CO2:	Discuss the export procedure and documentation								
CO3:	Explain the import documentation procedure								
CO4:	Equip Freight forwarding services								
CO5:	Discuss the determinants of Risk Management								

Unit I: Clearing and Forwarding

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory framework- Documents required for clearing and forwarding

Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice- Packing list- Certificate of Origin -GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit III: Import Procedure Documentation

Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

Unit IV: Freight Forwarding and Transportation

Freight forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

Recent Trends in Clearing and Forwarding in Export and Import
Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

Text Books:

1. Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3. Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

Supplementary Readings:

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram, 2022, Nilkhil Garg Export: What, Where and How? Anupam Publishers, New Delhi
3. Handbook of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No: 1 and 2
4. Mahajan M.I, 2022, Export Do it Yourself, Snowwhite Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snowwhite Publications, Mumbai.

GOODS AND SERVICES TAX

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100
LearningObjectives:									
LO1:	Toenablethestudentstounderstandthebasicconceptofindirecttax								
LO2:	Toprovide thestudents toknow thestructureofGST								
LO3:	ToeducatethestudentswithregistrationprocessofGST								
LO4:	Toeducatethestudentsfor Input TaxCredit								
LO5:	To understandthefilingof returnsand paymentprocedure of GSTandRefund process and assessment.								
CourseOutcomes:									
	Afterthesuccessfulcompletionofthecourse,the students willbeable to:								
CO1:	Comprehendthefundamentals ofindirect taxandneedforGST								
CO2:	UnderstandthestructureofGST andtheirschemesin practice								
CO3:	Disseminatevariousmodesofregistration ofGST								
CO4:	Familiarizethemselveswiththeadjustmentofdebitandcredit notes								
CO5:	Understandandapply thee-fillingofGSTin practice								

Unit I: Introduction to Goods and Services Tax

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

Unit II: Structure of GST

GST Structure – CGST – SGST – IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration – Cancellation

Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment

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

Amendments in Goods and Services Tax made from Time to Time

Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.

Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K., 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

Supplementary Readings

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan. B., 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

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>.

SECOND YEAR – SEMESTER –
IV CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
LO1	ToknowthetypesofAmalgamation,Internaland external Reconstruction								
LO2	ToknowFinalstatementsofbanking companies								
LO3	TounderstandtheaccountingtreatmentofInsurancecompanyaccounts								
LO4	TounderstandtheprocedureforpreparationofconsolidatedBalancesheet								
LO5	Tohavean insight on modesofwindingup ofacompany								
Prerequisite:ShouldhavestudiedFinancialAccountingin IYear									
Unit	Contents								No.ofHours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method,NetAssetsMethod,NetPaymentMethod,IntrinsicValue Method - Methods of Accounting for Amalgamation - The Purchase Method (Excluding Inter-Company Holdings). Internal&ExternalReconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	AccountingofBankingCompanies FinalStatementsofBankingCompanies(AsPerNewProvisions)- Non-PerformingAssets-RebateonBillsDiscounted-Profitand Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	InsuranceCompanyAccounts: 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	LiquidationofCompanies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment–LiquidatorsRemuneration-Liquidator’sFinalStatement ofAccounts.								15
	TOTAL								75
THEORY20%&PROBLEMS80%									

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account
Textbooks	
1	S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S.Raman and Dr.M.A.Arulanandam, Advanced Accountancy, Vol.II, Himalaya Publishing House, Mumbai.
3	R.L.Gupta and M.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol.II, S.Chand & Sons, New Delhi.
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof.Mukesh Bramhbut, Devi Ahilya publication, Madhya Pradesh
4	Anilkumar, Rajeshkumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES 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 OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
LearningObjectives									
LO1	Toknowtheconceptand functionsofmarketing								
LO2	Tounderstandtheimportanceofmarketsegmentation								
LO3	Toexaminethestagesofnewproductdevelopment								
LO4	Togain knowledgeon thevarious advertising medias								
LO5	Toanalysetheglobalmarketenvironment								
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.							15	
II	MarketSegmentation Meaning and definition – Benefits – Criteria for segmentation– Types of segmentation–Geographic–Demographic Psychographic – Behavioural – Targeting, Positioning& Repositioning – Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.							15	
III	Product& Price MarketingMix—anoverviewof4P’sofMarketingMix– Product– Introduction to Stages of New Product Development–Product Life Cycle—Pricing–Policies- Objectives–Factors InfluencingPricing–Kindsof Pricing.							15	

IV	Promotions and Distributions Elements of promotion – Advertising – Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion–types of sales promotion–Personal Selling–Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	15
V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E-Tailing – CRM – Market Research – MIS and Marketing Regulation.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4p's of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi	
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr.Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi	
5	Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi	
Reference Books		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi	
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.	

3	Assael,H.ConsumerBehaviourandMarketingAction, USA:PWS-Kent
4	Hoyer,W.D.AndMacinnis,D.J.,ConsumerBehaviour,USA:Houghton Mifflin Company
5	BakerM,MarketingManagementandStrategy,MacmillanBusiness, Bloombury Publishing, India
NOTE:LatestEditionofTextbooksmaybeused	
WebResources	
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 – IV**Elective IV – Operation Research**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
ElectiveII	4				4	3	25	75	100
LearningObjectives									
LO1	Tointroducethestudentstooperationsresearchandlinear programming.								
LO2	Toimpartknowledgeabouttransportation andassignmentproblems.								
LO3	Togetacquaintedwithgametheoryandsimulation.								
LO4	Todevelopabilitiestoanalyseandmanageinventories usingvariousmethods.								
LO5	Toacquireknowledgeonnetwork analysis.								
Prerequisite:ShouldhavestudiedStatisticsin1 st yearB.Com.									
UNIT	Contents								No.of Hours
I	Introduction to Operations Research and Linear Programming Problem Operationsresearch–Originanddevelopment-Roleindecision making-PhasesandapproachestoOR-Linearprogramming problem – Applications and limitations - Formulation of LPP - OptimalSolutiontoLPP-Graphicalmethod-SimplexMethod								9
II	TransportationandAssignmentproblem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods- Assignment problem								9
III	GameTheory andSimulation GameTheory- differentstrategiesfollowedbythe playersin a game -Optimalstrategiesofagameusingmaxi-mincriterion- Dominance property - Graphical method - Simulation								9
IV	InventoryManagement Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determinationofreorderpointfordeterministicandprobabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								9
V	NetworkAnalysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								9
	Total								45

THEORY:20 PRATICAL:80

CO	CourseOutcomes
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.
Textbooks	
1.	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2.	V.K.Kapoor, "Operations Research-Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M.Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S.Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1.	S.Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P.Gupta, "Statistical Methods", S.Chand & Sons Publisher, New Delhi. 2019
3.	Sarangi, S.K Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	N.D.Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal-Operation Research, Margham Publications, Chennai
WebResources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

**MAPPING WITH PROGRAMME OUTCOMES 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	2	2	1	2	2	2	2	1	2
CO2	3	2	1	2	1	2	1	2	2	1	2
CO3	3	2	3	3	3	2	2	2	2	2	2
CO4	3	2	2	3	3	2	3	2	2	3	2
CO5	3	2	2	3	3	2	2	2	2	3	2
TOTAL	15	10	10	13	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.6	2.2	2	2	2	2	2	2

3-Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER – IV

Elective IV-OPERATIONS MANAGEMENT

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				4	3	25	75	100
Learning Objectives									
LO1	To explain the basic concepts of Operations Management and student make use of it								
LO2	To examine the types of manufacturing layout facilities								
LO3	To provide classification of inventory controls								
LO4	To describe the work measurement and analysis for quality control								
LO5	To assist knowledge for service operations management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction: Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends								9
II	Layout of Manufacturing Facilities: Principles of a Good Layout– Layout Factors –Basic Types of Layout– Service Facilities.								9
III	Production and Inventory Control: Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock –ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP) JIT.								9
IV	Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts								9
V	Service Operations Management: Introduction – Types of Service – Service Encounter –Service Facility Location – Service Processes and Service Delivery.								9
	TOTAL								45
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes
CO1	Learning operations management techniques that could be applied to real world problems
CO2	Insist about the principle and factors relating to layout
CO3	Elaborate the key concepts in production and inventory control management
CO4	Letting students apply the relevant operations management technique to the correct situation
CO5	Explain the key aspects of operations management decision making
Textbooks	
1	Chary, S.N., Production and Operations Management, 5th Edition, Tata McGraw Hill, 2012, New York.
2	Panneerselvam R., Production and Operations Management, 3rd Edition, PHI Learning, 2012. New Delhi
3	B. Mahadevan, Operations Management, 2nd Edition, Pearson, 2010, New Delhi
Reference Books	
1	Srinivasan G, Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt. Ltd, New Delhi
2	Lee Krajewski, Larry P Ritzman., Manoj K Malhotra & Samir K Srivastav, Operations Management, 9 th Edition, Pearson, 2011, New Delhi
3	Buffa, E.S. and Sarin, R., Modern Productions/Operations Management, 8th Edition, Wiley, 2007, New Jersey.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.springer.com
2	www.studocu.com
3	www.quora.com

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

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

3-Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER – IV

Elective IV - R Programming

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	2		1		4	3	25	75	100
Learning Objectives									
LO1	Learn R basic commands using vector and string manipulation.								
LO2	Create and apply concatenation function and learn how to read data from files								
LO3	Understand and apply modes, factors and Matrices								
LO4	Apply control statements, repetitive execution for loops, repeat and while.								
LO5	Use skill to create High-Level Plotting commands with graphics parameters.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction, simple manipulation, numbers and Vectors Introduction-The R Environment-Related Software and Documentation-R and Statistics-R and The Window System-Using R Interactively – Functions and Features – R Commands – Recall and Correction of Previous Commands-Executing Commands from or Diverting Output to a File – Data Permanency and Removing Objects. Simple Manipulations, Numbers and Vectors: Vectors and Assignment-Vector Arithmetic- Generating Regular Sequences-Logical Vectors-Missing Values-Character Vectors – Index Vector-Selecting and								9
II	Objects Arrays and Matrixes Objects, Modes and Attributes: Intrinsic Attributes- Mode and Length- Changing The Length of an Object-Getting and Setting Attributes – The Class of an Object Ordered and Unordered Factors: The Functions Tapply() and Ragged Arrays– Ordered Factor, Arrays and Matrixes: Array Indexing- Subsection of an Arrays- Index Matrixes- The Array() Function- Mixed Vector and Array Arithmetic – The Recycling Rule- The Outer Product of Two Arrays Generalize Transpose of an Array- Matrix Facilities- Matrix Multiplication.								9
III	Lists and Data-frames Lists- Constructing and Modifying Lists – Concatenation – Data Frames– Making Data Frames Attach() and Deattach() – Working With Data Frames. Reading Data From Files: The Scan() Function Accessing Built-In Datasets- Loading Data From Other R Packages								9
IV	Grouping, Loops and Conditional Execution: Grouped Expressions - Control Statements- Conditional Execution If Statements- Repetitive Execution For Loops, Repeat and While.								9

V	GraphicalProcedures: High-Level Plotting Commands-The Plot () Function Displaying Multivariate Data-DisplayGraphics- ArgumentsToHighLevelPlottingFunctions-LowLevel Plotting Commands- Mathematical Annotation-Hersley Vector Fonts- Interacting With Graphics-Using Graphics Parameters-Graphics Parameters List	9
	TOTAL	45
THEORY20%&PROBLEMS80%		

CO	CourseOutcomes
CO1	BuildtheknowledgeonREnvironmentwithbasiccommandsusingR Functions.
CO2	Familiarizetheconceptsofobjects,modesandarrays.
CO3	Developandunderstandingonhowtcreatealist,data -framesandaccessingbuiltin datasets.
CO4	ImpartknowledgeofGrouping,LoopsandConditional Execution.
CO5	Elaboratethe Graphicalprocedurelowlevelandhighlevelplotting.
Textbooks	
1	W.N.Venables,D.M.Smith,AnIntroductiontoR,RCoreTeam,2018.
2	JohnVerzani,simpleR–UsingRforIntroductoryStatistics,CRCPress,Taylor& Francis Group, 2005.
3	MarkGardener,“BeginningR-TheStatisticalProgrammingLanguage”,JohnWiley&Sons.
4	Wickham,H.&Grolemund,G.(2018).forDataScience.O’Reilly: New York
ReferenceBooks	
1	Beginner’sguideforDataAnalysisusingRProgramming byDr.JeevaJose.
2	P.Dalgaard.IntroductoryStatisticswithR,2ndEdition.Springer2008.
3	Dunlop,Dorothy D.,andAjitC.Tamhane.Statisticsanddataanalysis:fromelementaryto intermediate.Prentice Hall, 2000.
4	NormanMatloff,“TheArtofRProgramming-ATourofStatisticalSoftwareDesign”.
NOTE:LatestEditionofTextbooksMaybe Used	

WebResources	
1	https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf
2	http://r4ds.had.co.nz
3	http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong,2-Medium,1-Low

FUNDAMENTALSOFFINTECH

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

LearningObjectives:	
LO1:	Toeducatethestudentstointroduce Fintech
LO2:	TogainknowledgeinFinancialTechnologyand Digital payments
LO3:	ToacquireknowledgeinCryptocurrencies
LO4:	ToknowtheknowledgeinBlockchin Technology
LO5:	Tounderstandtheeffects offintechonvarioussectors
CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the students willbeable to:
CO1:	IdentifythebenefitsofFinTechindustry;
CO2:	EnableabetterunderstandingofFinancialTechnologyandDigital Payments
CO3:	Analysethefunctioningof Cryptocurrency
CO4:	ExplaintheimpactofBlockChain Technology
CO5:	Evaluatetheeffects ofFintechonvarioussectors

UnitI:IntroductiontoFintech

Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India – Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers-Challenges

UnitII:Financial Technology andDigitalPayments

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) -- Financial Data Analytics - Data Science and Big 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 - BCT in Banking – Benefits of BCT in banking- BCT in Indian Banking Sector - BCT in supply chain management

UnitV:EffectsofFin-Tech onVarious Sectors

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, 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

Recent Trends in Fintech
Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

Text Books:

1. Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2. Sanjay Phadke., 2020 Fintech Future: The Digital DNA of Finance Paperback –
3. Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

Supplementary Readings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. Slava Gomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation Handbook: A Guide to Implementing, Tom Taulli/ A press, 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. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster

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

Learning Objectives:

LO1:	To understand the concept and importance of Goods and Services Tax
LO2:	To enable the students to prepare data for GSTR Forms
LO3:	To gain knowledge on Filing GST Returns
LO4:	To understand the steps involved in GST Filing
LO5:	To acquire knowledge on penalty for late filing of GST Returns

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Prepare the Students for filing of GST returns through Online
CO2:	Helps in filing up of GSTR forms (GSTR1 – GSTR11)
CO3:	Explain the steps involved in GSTR filing
CO4:	Acquire knowledge on penalty for late filing of GST Returns
CO5:	Understand the concept of interest on outstanding tax

Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return for Composition Dealers
9. GSTR5: Return for Non-Resident Taxable Persons
10. GSTR6: Return for Input Service Distributors
11. GSTR7: Return for Taxpayers Deducting TDS
12. GSTR8: Return for E-Commerce Operators Collecting TCS
13. GSTR10: Return for Registered Person whose GST Registration gets Cancelled
14. GSTR11: Return for UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C- Reconciliation Statement
18. GSTR9B- Filed by Electronic Commerce Operators

Recent Amendments in Filing of GST Returns

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anand Day Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 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>.

LOGISTICS & SUPPLY CHAIN MANAGEMENT

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Logistics andSupply chain Management		3				2	2	25	75	100
LearningObjectives											
C1	Toimpartknowledgeonsupplychain management										
C2	Toprovideinsights elementsoflogisticsandsupplychainmanagement										
C3	Toinculcateknowledge about										
C4	Toenablethestudents tolearnabout										
C5	Tofamiliarisethestudents aboutthe										
Prerequisite:ShouldhavestudiedCommercein XIIStd											
Unit	Contents										No.of Hours
I	ConceptsofLogistics Evolution–NatureandImportance–ComponentsofLogisticsManagement-CompetitiveadvantagesofLogistics–FunctionsofLogisticsmanagement– Principles–LogisticsNetwork-Integrated Logisticssystem,Supplychain management.										6
II	ElementsofLogisticsandSupplyChainManagement Inventory carrying – Ware housing, Technology in the ware house: Computerisation,Barcoding, RFID and WMS – Material handling, Concepts and Equipment; Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting.										6
III	Transportation(Casestudy) Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS –ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics										6
IV	LogisticInformationSystem Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologiesin LogisticsandSupply chainmanagement. Components ofalogisticsystem-transportation-Inventory carrying-warehousing order processing –Distributionchannels-Difference between warehouse and distribution centre.										6

V	PerformanceMeasurements Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- ActivityBased Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain	6
	TOTAL	30
CO	CourseOutcomes	
CO1	Acquireknowledgeonlogisticsanditsfunctions,network,outsourcingandabouthsupplychain	
CO2	Analysetheelementsandcomponents oflogisticsandsupplychainmanagement	
CO3	Understandthepracticalimplicationsoftransportdecisions	
CO4	Evaluatetheimportanceoflogisticsinformationsystem	
CO5	Gainknowledgeonperformancemeasurement oflogisticsandsupplychainmanagement	
Textbooks		
1	Agarwal,D.K.,‘TextbookofLogisticsandSupplyChainManagement’,MacMillanIndiaLtd, 2003.	
2	Chase,R.B.,Shankar,RandJacobs,F.R.‘OperationsManagementandSupplyChain Management’,McGrawHillPublications,13thedition,2018	
3	Chopra,S.,Meindl,P.andKalra,D.V.‘SupplyChainManagement’,PearsonEducationIndia, 6th edition, 2016	
4	KrishnaveniMuthiah,‘LogisticsManagementandSeaborneTrade’,HimalayaPublishing House, 2010	
ReferenceBooks		
1	MartinChristopher,‘LogisticsandSupplyChainManagement’PearsonEducation,2003	
2	RonaldH.Ballou, ‘BusinessLogisticsandSupplyChainManagement’PearsonEducation2004	
3	LogisticsandSupplyChainManagementSaikumari V.PurushothamanSSultanChand publication	
4	SupplyChain&LogisticsManagement-Mr.IshankaSaikiaMr.V.Anandaraj,Dr.S. Ramachandran, S. Kumaran -Airwalk Publications; First Edition(1January 2018)	
NOTE:LatestEditionofTextbooksMaybeUsed		
WebResources		
1	https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf	
2	https://www.camcode.com/asset-tags/supply-chain-management-guide/	
3	https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOrganisation /fundamentals-of-supply-chain-management.pdf	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	2	2	2	3	2	3	2	2	3
CO2	3	2	2	2	3	2	3	2	3	2	2	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3
CO4	3	2	2	2	2	2	3	2	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	11	13	11	13	11	15	11	15	11	11	15
AVERAGE	3	2.2	2.6	2.2	2.6	2.2	3	2.2	3	2.2	2.2	3

IIIB.COM(PROFESSIONALACCOUNTING)VSEMESTER–UNDERCBCS PART III
– MAJOR CORE -9
COSTACCOUNTING

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

Objectives:

1. To keep the student conversant with the ever
2. Enlarging frontiers of Cost Accounting Knowledge.

Unit I

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

Unit II

Material Control: Level of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory - Stock Levels– Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and apportionment of overhead – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.

Unit IV

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

Unit V

Operating Costing–Transport costing–Contract costing–Reconciliation of Cost and Financial accounts

PROBLEM: 80 THEORY: 20

Text books:

1. S.P.Jain and K.L.Narang, “Cost Accounting”, Kalyani publications, New Delhi, Edn. 2011
2. R.S.N.Pillai and V.Bhagavathi, “Cost Accounting”, Schand and company ltd., New Delhi, Edn. 2004.
3. T.S.Reddy and Dr.Y.Hariprasadreddy, “Cost Accounting”, Margam publications, Chennai–600017, 7th Revised Edition 2009.

Outcomes:

1. To explain the elements of cost.
2. To adapt appropriate method for material control.
3. To understand the different types of overheads.
4. To apply the process costing.
5. To debate about the variances of various costing.

IIIB.COM (PROFESSIONAL ACCOUNTING) V SEMESTER – UNDER CBCS PART**III – MAJOR CORE -10****BANKING LAW AND PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								

Unit	Contents	No. of Hours
I	Introduction to Banking 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	Central Bank and Commercial Bank 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) – Repo Rate & Reverse Repo Rate - securities of lending- 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-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances- Grievance Redressal – Banking Ombudsman.	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 Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15
TOTAL		75

Course Outcomes

CO1	Aware of various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function

CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc

CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
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Textbooks

1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P. K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	KPKandasami, SNatarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books

1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

IIIB.COM(PROFESSIONALACCOUNTING)VSEMESTER–UNDERCBCS PART III

– MAJOR CORE -11

INCOMETAXLAW&PRACTICE

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

Objectives:

1. To understand the basic concepts of income tax
2. To enable the student to know the provisions of the income tax law.

Unit I

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

Unit II

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary.

Unit III

House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income

Unit IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income - Income from Capital Gains – Income from other sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

PROBLEM: 80 THEORY : 20

Text Books:

1. Dr. Vinod K. Singhania, Taxmen's Direct Taxed Law & Practice, Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.

3. Dr.T.S.Reddy&Dr.Hariprasad,Incometaxlawandpractice,Margampublications, Chennai.

Outcomes:

1. Toknowtheresidentialstatusandtaxexemptions.
2. Tocomputethetaxablesalary.
3. Tocalculatehousepropertyincome.
4. Toidentifytheincomefromothersources
5. Tounderstandtheprovisionsforfilingthereturnofincome

IIIB.COM(PROFESSIONALACCOUNTING)VSEMESTER-UNDERCBCS PART III
- MAJOR CORE -12 (ANY ONE)
ELEMENTSOFE-COMMERCE

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

Objectives:

1. ToenablethestudentstogainbasicknowledgeofElectronic-CommerceintheareaofBusinessand Financing decisions

UnitI:Basics of e-Commerce

CommerceFramework-Traditionalvs.ElectronicBusinessApplications-TheAnatomyofE-Commerce Applications

UnitII:ArchitecturalView

Network Infrastructure for E-Commerce Components of the I-way-Global Information DistributionNetworks
 – Public Policy Issues Shaping the I-way - The Internet as a Network Infrastructure - The Business of the Internet Commercialization

UnitIII: Security

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security –Encrypted Documents and Electronic -Mail.

UnitIV: Application

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic PaymentSystems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

Unit V: Multimedia and Commerce

Multimedia and Digital video- key multimedia concepts, Digital Video and Electronic Commerce- Desktop Video processing –Desktop Video conferencing

Text Books:

1. Kalakota, Rand Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2000 Electronic Commerce Management, Tata McGraw Hill, New Delhi.

Outcomes:

1. To gain knowledge of e-commerce applications.
2. To know the functions of internet.
3. To identify the network security data and message security.
4. To understand the applications of EDP.
5. To differentiate the multimedia and digital video.

IIIB.COM (PROFESSIONAL ACCOUNTING) V SEMESTER – UNDER CBCS 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. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Guidelines for group project

1. The topic should be subject related.
2. Each group should consist of a maximum number of 5 students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/project supervisor.

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. Evaluation will be based on the project report, presentation and viva voce.

IIIB.COM(PROFESSIONALACCOUNTING)VSEMESTER-UNDERCBCS PART III
- DISCIPLINE SPECIFIC ELECTIVE -1/2 (SELECT ANY ONE) - 1 STRATEGIC
MANAGEMENT

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

Objectives

1. On successful completion of the course the students should have a through understanding about the strategic management.
2. On successful completion of the course the students are expected to acquire diagnostic, analytical and decision making skills relating to strategic management.

UNIT I:

Business Policy and Strategic Management: Meaning and Nature – Vision and Mission and Objectives of the firm – Strategic Levels in the firm – Strategic Planning Process.

UNIT II:

Strategic Analyses: Porter's approach – Experience curve analysis – SWOT analysis – BCG approach.

UNIT III:

Formulation of Strategy: Meaning and stages – Strategic formulation – Functional strategy – Marketing strategy – Financial strategy – Production strategy – Logistics strategy.

UNIT IV:

Strategic Implementation and Control: Meaning – Steps in implementation – Approaches towards implementation – Types of control.

UNIT V:

Strategic Diversification: Merger and Acquisition – Turnaround management – Evaluation and control of strategy – Types and benefits of strategy.

Text & Reference Books:

1. Strategic planning & management, P.K. Ghosh, Sultanchand & sons, (10th edition, 2006).
2. Strategic Management, Ronflavel & John Williams, Prentice Hall publications Revedition, (1996).
3. Business Policy and Strategic Management, P. Subbarao, Himalaya Publishing House (reprint 2003).
4. Business Policy and Strategy, Jauch R Lawrence glueck William, Tata McGrawhill publication (6th edition, 2006).

Outcomes:

1. To know about business strategic planning process.
2. To analyse the strategic process – SWOT.
3. To formulate the types of strategies.
4. To enable strategy implementation.
5. To identify strategic diversions.

IIIB.COM (PROFESSIONAL ACCOUNTING) V SEMESTER – UNDER CBCS PART III
– DISCIPLINE SPECIFIC ELECTIVE -1/2 (SELECT ANY ONE) – 2 RESEARCH
METHODOLOGY

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

Objectives

1. To understand the basic concepts of research and its methodologies.
2. To organize and conduct research in a more appropriate manner.

Unit I:

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

Unit II:

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 sampling designs – Non probability sampling – probability sampling – Complex random sampling 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:

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in 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”,NewInternationalPublishers.
2. P.Ravilochanan,“ResearchMethodology”,MarghamPublications.P.Saravanel,“Research Methodology”, Kidap Publications.

Outcomes:

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

IIIB.COM(PROFESSIONAL ACCOUNTING)V SEMESTER-UNDER CBCS PART

III – DISCIPLINE SPECIFIC ELECTIVE -3/4 (SELECT ANY ONE) – 1

ENTREPRENEURSHIP DEVELOPMENT

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

Learning Objectives

LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an Enterprise
LO5	To develop an understanding of the role of MSME in economic growth

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	15
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	15
III	Setting up of an Enterprise 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 – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSMEI – DIC – Khadi and Village Industries	15

	Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	
TOTAL		75
Course Outcomes		
CO1	Identify the various traits of an entrepreneur	
CO2	Turn ideas into business opportunities	
CO3	Do feasibility study before starting a project	
CO4	Identify the sources of funds for funding a project	
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	
Textbooks		
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, 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	Charan Timath Poornima, (Reprint 2014.), Entrepreneurship development - Small, Pearson Education, India.	
4	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.	
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.	
Reference Books		
1	Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.	
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.	
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Katari publishers, New Delhi.	
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.	
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.	
NOTE: Latest Edition of Textbooks Maybe Used		
Web Resources		
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/	

**MAPPING WITH PROGRAMME OUTCOME AND 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	2.4

3– Strong, 2-Medium, 1-Low

**IIIB.COM (PROFESSIONAL ACCOUNTING) V SEMESTER – UNDER CBCS PART
III – DISCIPLINE SPECIFIC ELECTIVE -3/4 (SELECT ANY ONE) – 1 HUMAN
RESOURCE MANAGEMENT**

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

Objectives

1. To study about the importance of human resource.
2. To study the techniques of performance appraisal of employees.
3. To know the methods to redress the grievances of employees.

Unit I Introduction to Human Resource 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.

Unit II Acquisition of Human 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.

Unit III Training and Development

Concept and Importance - Training and Development methods – Identifying Training and Development Needs - Designing Training Programmes – Role Specific and Competency Based

Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development.

Unit IV Performance Appraisal

Nature, objectives and importance - Modern Methods and techniques of performance appraisal-potential appraisal and employee counselling-job changes- transfers and promotions - Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

Unit V Compensation and Maintenance

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.

Text Books:

1. K. Aswathappa: Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
3. P.G. Aqinas: Human Resource Management Principles and Practice: Vikas Publishing House Pvt. Ltd., New Delhi

Outcomes:

1. To know about the basic concepts of planning human resource.
2. To understand the basic selection process in human resource management.
3. To know the importance of training and development in human resource management.
4. To know and apply the methods of performance appraisal.
5. To gain knowledge on compensation methods.

NAAN MUDHALVAN SCHEME AGRICULTURAL ECONOMY OF INDIA

The main objectives of this course are to:

1. To know the agricultural economy of India
2. To understand the condition of agricultural labours
3. To acquire knowledge on land reforms
4. To aware about Agricultural Marketing
5. To identify the availability of agricultural finance

Expected Course Outcomes:

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

1	Understand the Agricultural Economy of the India and measure the development of agriculture in India	K2
2	Identify the problems and prospects of Indian agriculture and importance of green revolution.	K2
3	Study the agricultural marketing, pricing and their effect marketing system	K2

4	Outline the land tenure and land ceiling system in India	K1
5	Understand the role of agricultural banks for rural economic development	K2
K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5 -Evaluate; K6 -Create		

Unit:I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. 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 Marketing System – Measures to improve marketing system – 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 – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance of Land 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.

Text Books:

Indian Agriculture: Problems, Progress and Prospects - By Sankaran S. Indian Economy - By Rudrar Dutt and Sundaram.

IIIB.COM(PROFESSIONALACCOUNTING)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

- To impart knowledge on corporate accounting methods
- To enable the student to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The student will gain the knowledge about Accounting standards and companies' accounts.

Unit I

Holding Companies:

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).

Unit II

Accounts of Banking Companies

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 Sheet as 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-

Unit III

Accounts of Insurance Companies

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

Unit IV

Double Accounting System

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account 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.

Unit V

Accounting Standards

Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards 1, 3, 6, 10, 14, 21 and 29-Application-Scope-Formulation-Advantages-Disadvantages – Challenges - Inflation Accounting Simple Problems only.

PROBLEM: 80 THEORY: 20

Text Book:

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting, Revised Edn. Margham Publications, Chennai.
2. Pillai. R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014, S.Chand & Company Private Limited, New Delhi.

Outcomes:

1. To identify the processes of Holding companies.
2. To recognize the Banking company accounts.
3. To understand the basic principles of Company Insurance.
4. To know the final accounts of public sector undertakings.
5. To equip with different accounting standards knowledge.

IIIB.COM(PROFESSIONALACCOUNTING)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:

To enable the student to know the importance of management accounting and its concepts.

Unit I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios. **Unit II**

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

Unit III

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

Unit IV

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.

Unit V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period – Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

PROBLEM:60 THEORY:40

Text Books

1. Management accounting by S.N. Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
Management accounting by R. Ramachandran and R. Srinivasan – Srirampublication,

Trichy

Outcomes:

1. To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm.
2. To evaluate the performance of a firm using fund flow and cash flow statement.
3. To prepare various budgets and understand the features and importance of budgets
4. To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.
5. To Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm.

IIIB.COM(PROFESSIONALACCOUNTING)VISEMESTER–UNDERCBCS PART

III – MAJOR CORE – 15

INDUSTRIALLAW

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

Objectives

1. Toacquaintknowledgeonindustrialrelationsframeworkinour country
2. Tostudyvariousrightsandbenefitsavailabletotheworkmenunderthelegislations.

UnitI:

The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

UnitII:

Workmen'scompensationAct 1923- Scope andcoverage - definitions –rules- personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

UnitIII:

Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

UnitIV:

TheTradeUnionsAct,1926–ConsumerAct1986

UnitV:

TheEmployees'StateInsuranceAct1948–ThepaymentofGratuityAct1972.

Text Books

1. N.D.Kapoor,ElementsofMercantileLaw,SultanChand&Sons.
2. S.M.Sundaram,BusinessLaw/Commercial⁶¹⁰andIndustrialLaw,SreeMeenakshi Publication, Karaikudi.

Outcomes:

1. To know the provisions of Factories Act
2. To know about the welfare, safety and health of workers.
3. To understand the disputes of strike, lockout, retrenchment, layoff and compensation
4. To understand the Trade Union Act
5. To know the rights and duties of Employee State Insurance

IIIB.COM (PROFESSIONAL ACCOUNTING) VISEMESTER – UNDER CBCS PART**III – DISCIPLINE SPECIFIC ELECTIVE -1/2 (SELECT ANY ONE) – 1****AUDITING AND CORPORATE GOVERNANCE**

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

Objective:

- To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Unit1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit2: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

Unit4: Corporate Governance

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. Codes & Standards on

Corporate Governance

Unit5:CorporateSocialResponsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Text Books:

1. RavinderKumaranVirenderSharma,AuditingPrinciplesandPractice,PHILearning
2. ArunaJha,Auditing.Taxmann Publication.
3. A.K.Singh,andGuptaLovleen.AuditingTheoryandPractice.GalgotiaPublishing Company.
4. AnilKumar,CorporateGovernance:TheoryandPractice,IndianBookHouse,NewDelhi.

**IIIB.COM(PROFESSIONALACCOUNTING)VISEMESTER–UNDERCBCS PART
III – DISCIPLINE SPECIFIC ELECTIVE -1/2 (SELECT ANY ONE) – 1
BUSINESSTAXATION**

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

UnitI:

Indirecttaxes–MeaningandNature-SpecialfeaturesofIndirectTaxes-Contributionto government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UnitIIGoodandServiceTaxIntroduction

Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST Typesof Ratesunder GST –Taxessubsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

UnitIIILEvyand Collection

Levy and Collection under SGST/CGST Acts - Concept of supply – Composite and Mixed supplies - Composition Levy - Time of supply of goods and services -Value of Taxable supply-InputTaxcredit-Eligibilityandconditionsfortakinginputcredit-Reversecharge under theGST-Registrationprocedureunder GST-Conceptofe-wayBill-FilingofReturns.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					3	5	25	75	100
<div> <div>Learning Objectives</div> <div>63</div> </div>									
LO1	Tofamiliarwithmodern officemanagement.								

L02	Tofamiliarwiththework atmosphere	
L03	Totrainthestudentsin maintainingandrunning theofficeeffectively.	
L04	Tounderstandand organizedatarecords	
L05	Togainknowledgeabouttherole ofa secretary	
Prerequisite:ShouldhavestudiedCommerceinXIStd		
Unit	Contents	No.of Hours
I	ModernOfficeandItsFunction Introduction—MeaningofOffice—OfficeWork—OfficeActivities —The Purpose of an Office— Office Functions — Importance of Office— The Changing Office—The Paperless Office — Office Management - Elements—Functions—OfficeManager—SuccessRulesforOffice Managers—TheTen Commandments.	12
II	OfficeSpaceandEnvironmentManagement Introduction— Principles — Location of Office — Office Building —Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements— Cleanliness —Security—Secrecy.	12
III	OfficeSystemsandProcedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	12
IV	RecordsManagement Records — Importance of Records — Records Management — Filing — Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable IndexingSystem— TheFilingRoutine—TheFilingManual—RecordsRetention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12
V	SecretarialPractice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda andMinutesofMeeting.Drafting,Fax-Messages,Email.Maintenanceof AppointmentDiary.	12
	TOTAL	60
Course Outcomes		
CO1	Familiarisedwithmodernofficemanagement	
CO2	Adaptwiththe modernwork atmospherere	
CO3	Trainedin maintainingtheofficeindependently andeffectively	

CO4	Ability to organize data records in office
CO5	Motivated to act as a company secretary
Textbooks	
1	RSNPillai & Bagavathi, Office Management, S Chand Publications, New Delhi
2	P.K.Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3	R.K.Chopra, Office Management, Himalaya Publishing House, Mumbai.
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5	Leffingwell and Robinson: Textbook of Office Management, Tata McGraw-Hill, Noida.
Reference Books	
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4	Dr.I.M.Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5	TRamaswamy, Principles of Office Management, Himalaya Publishers, Mumbai.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

**MAPPING WITH PROGRAMME
OUTCOMES 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	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

IIIB. COM (PROFESSIONAL ACCOUNTING) VISEMESTER– UNDERCBCS
PARTIII–DISCIPLINESPECIFICSELECTIVE-3/4(SELECTANYONE)–1
INDIANACCOUNTINGSTANDARDS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective					3	5	25	75	100
Learning Objectives									
LO1	After studying this unit, the student should understand the concept of Accounting Standards and their Committee								
LO2	To familiarize with the framework and presentation of Financial Statements								
LO3	To disclose requirements and valuation of numerous financial transactions								
LO4	To identify the treatments of issue and redemption of shares,								
LO5	To provide insight into the revaluation, depreciation and useful economic life								
UNIT	Contents								No. of Hours
I	The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors-the audit report and its qualification for accounting statements not in accordance with best practice								15
II	The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items								15
III	The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18)- the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24).								15
IV	The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).								15

V	Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12).	15
	Total	75
CO	Course Outcomes	
CO1	Understood the content of INDAS and audit report process	
CO2	Analyse the required financial statements for preparation of cash flow statements	
CO3	Interpret the treatment of financial treatments and make use of the requirements	
CO4	Explain accounting treatment of share issue, redemption, and contingencies	
CO5	Summarize calculation of depreciation and utilize revaluation, recognition, and amortisation	
Textbooks		
	Taxmann's Indian Accounting Standards	
	Dolphy D'Souza, Indian Accounting Standards, Snowwhite publications	
	Mukesh Saraf, Indian Accounting Standards, Bharat	
Reference Books		
	Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis	
	Snowwhite's, Indian Accounting Standards	
	TP Ghosh, Indian Accounting Standards, Taxmann's	
Web Resources		
	http://www.icaai.org	
	http://www.udemy.com	
	http://www.indianaccountind.in	
	http://www.webtel.in	

NAAN MUDHALVAN

PERSONAL INVESTMENT

LEARNING OBJECTIVE:

1. To make the students aware of various investment avenues and to facilitate them for effective investment planning.
2. To enable the students to prepare Investment and financial planning
3. To understand the students various bank deposits schemes and insurance policies.
4. To know the basic concepts of Income tax benefits.
5. To know about role of SEBI under Investments.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand the Concept and conversions of personal investment	K2
2	Calculation of personal investment planning	K2
3	Knowledge about various methods of insurance policies	K2
4	Fundamentals of Investment in Equity and Preference Shares	K1
5	Understand the Well-informed Investment Planning	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, Distinction between Investment and Speculation, 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: Investment Planning: Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, setting of investment goals at different stages of an individual, Deciding the investment time frame.

UNIT – IV: Popular Investment Media: Popular Investment Media – Bank deposits – 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 respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT - V: Types of Shares: Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.

Books for Reference: (Latest Revised Edition Only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi.
2. Dr. Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A. Avadhani – Investment Management, Himalaya Publishing House, Mumbai.
5. Rajiv K. Tayal – Art of Handling Money and Investments: A Practical guide to Personal Finances, Atlantic publishers and distributors (p) ltd.

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