

*Dwaraka Doss Govt  
Vaishnav College A  
Chennai - 600106*



***Department of  
Accounting &  
Finance***

**ACADEMIC YEAR 2021-22  
B.Com (Accounting &**

**Finance) SCHEME AND  
SYLLABUS  
CHOICE BASED CREDIT SYSTEM  
OUTCOME BASED EDUCATION  
(OBE)**

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**DWARAKA DOSS GOVERDHAN DOSS**

**VAISHNAV COLLEGE**

**VISION**

**TO IMPART KNOWLEDGE BY ESCALATING  
TO ACTIVE LEARNING FROM ROTE  
LEARNING THAT**

- Ignites Wisdom
- Challenges Status Quo
- Strengthens Social Equality
- Elevates Human Values and Universal Oneness
- Recognizes Indian Tradition and Culture

**MISSION**

- Curriculum that makes student competent to contribute economically and intellectually.
- Offer an environment of learning that encourages innovation and excellence.
- Promote research and development
- Best of facilities with the Best of technology
- Provide an environment for all round growth of the student
- Quality in every activity undertaken by the student and the faculty
- Instilling pride in serving the society and in being the citizen of this country.

## **DEPARTMENT OF ACCOUNTING & FINANCE VISION**

Our vision is to provide students with an excellent career-oriented and comprehensive academic programme in commerce by integrating education with ethical, humanistic and social learning for enabling them to contribute in a better way to our country's progress.

## **MISSION**

<b>M1</b>	To provide strong conceptual knowledge and application of skills in the domain of Accounting
<b>M2</b>	To sharpen the students' analytical and decision-making skills so as to enable them to comprehend the dynamic socio-economic and
<b>M3</b>	To prepare the students with necessary functional and behavioural skills so as to enable them to become ethically and socially

## **PROGRAM EDUCATION OUTCOMES (PEOs)**

The Commerce program with specialization in accounting & finance aims to achieve the following objectives:

<b>PEO1</b>	Make a positive contribution to the accountancy in public sector, government,
<b>PEO2</b>	Pursue research in the field of accounting,
<b>PEO3</b>	Provide students with the knowledge and skills required for them to pursue higher
<b>PEO4</b>	Adapt to challenges in their professional careers by demonstrating team spirit,
<b>PEO5</b>	Demonstrate high standards of ethical and moral conduct and be recognized as individuals with commitment towards human

**PEO TO MISSION  
STATEMENT MAPPING**

<b>MISSION STATEMENTS</b>	<b>PEO1</b>	<b>PEO</b>
<b>M1</b>	3	3
<b>M2</b>	3	3
<b>M3</b>	2	2

**CORRELATION: 3- STRONG 2-  
MEDIUM 1- LOW**

**PROGRAM OUTCOMES (PO) IN RELATION TO**

<b>PO1</b>	To participate in various types of employment, development activities and
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<b>PO2</b>	To understand the need and have the competencies to support local, regional and
<b>PO3</b>	To develop critical and analytical thinking
<b>PO4</b>	To develop conceptual understanding,
<b>PO5</b>	To provoke entrepreneurship among the students along with strong ethics and
<b>PO6</b>	To develop a questioning mind in diverse
<b>PO7</b>	To engage in lifelong learning and enduring

**MAPPING of  
POS to PEOs**

<b>PEO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>
<b>PEO1</b>	2	2	3
<b>PEO2</b>	3	3	3
<b>PEO3</b>	1	1	3
<b>PEO4</b>	3	3	2
<b>PEO5</b>	1	1	1

**CORRELATION: 3- STRONG      2-  
MEDIUM      1- LOW**

**PROGRAM SPECIFIC  
OUTCOMES**



<b>PSO1</b>	To develop the intellect, executive personality and management skills of the students through appropriate integration of
<b>PSO2</b>	To develop an understanding about the economic and financial background of
<b>PSO3</b>	To provide necessary knowledge, skills and competence to identify and comprehend various problems & empower them to develop viable alternatives to
<b>PSO4</b>	Be abreast with the latest policies and practices in the areas of business & banking laws, accounting standards,
<b>PSO5</b>	Learn about the business entities, ease of doing business in India, financial

### **COURSE OF STUDY:**

The main subject of study for bachelor degree courses shall consist of the following:

<b>Sl. No.</b>	<b>Parts</b>	<b>Heading</b>
1.	Part I	Tamil / Other
2.	Part II	English
3.	Part III	Core Subjects/Allied Subjects/Electives
4.	Part IV	Basis Tamil* / NME Skilled based subjects (Electives) –
5.	Part V	Extension

**\*PART – IV: Basic Tamil**

- (a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6th Standard).
- (b) Those who have studies Tamil up to XII Std. and taken a Non-Tamil Language under Part- I shall take Advanced Tamil comprising of two courses.
- (c) Others who do not come under a + b can choose non-major elective comprising of two courses.

**\*\*PART – V: EXTENSION ACTIVITIES**

- (a) A candidate shall be awarded a maximum of 1 Credits for Compulsory Extension Service.
- (b) All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Rotract/Youth Red cross or any other service organizations in the college and shall have to put in Compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before 31<sup>st</sup> March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First year, he/she shall have to compensate the same during the

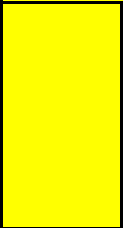
- (d) Literacy and Population Education Field Work shall be compulsory components in the above extension service activities

**SCHEME ON EXAMINATIONS**

The following is the split up of marks for Internals & Externals.

- (i) CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Object
Remember		
Understand		
Apply		
Analyze		
Evaluate		
Create		



**Complete Match**




**Partial Match**



**No Match**



**Match**

**COURSE OF STUDY FOR THE SIX SEMESTERS  
UNDER CHOICE BASED CREDIT SYSTEM  
(CBCS) SHALL BE AS FOLLOWS:  
SEMESTER I**

Sl. No.	Part	Course
1	I	Language – I
2	II	English – I
3	III	<b>Core Paper I: Financial Accounting – I</b>

Course
Language Courses
English
<b>Core I</b> Financial Accounting- I

4	III	<b>Core Paper II:</b> Economics for Finance
5	III	<b>Allied Paper I:</b> Business Mathematics – I
6	IV	<b>Basic Tamil/NME Paper I:</b> Introduction to Supply Chain Management
7	IV	Skill based subjects – Soft Skills
<b>TOTAL</b>		

<b>Core II</b> Business Economics
<b>Allied I</b> Business Mathematics-I
Non Major Elective / *Basic Tamil / Advanced Tamil
Skill Based Subject Soft Skills – I

## SEMESTER II

Sl. No.	Part	Course
1	I	Language – II

Course
Language Courses

2	II	English – II
3	III	<b>Core Paper III:</b> Financial Accounting - II
4	III	<b>Core Paper IV:</b> Management Concepts & Organizational Behaviour
5	III	<b>Allied Paper II:</b> Business Mathematics - II
6	IV	<b>Basic Tamil/NME Paper II:</b> E- Commerce
7	IV	Skill based subjects – Soft Skills
<b>TOTAL</b>		

English
<b>Core III</b> Financial Accounting II
<b>Core IV</b> Business Law
<b>Allied II</b> <b>Business Maths –II</b>
Non Major Elective / *Basic Tamil / Advanced Tamil
Skill Based Subject Soft Skills – II

### SEMESTER III

Sl. No.	Part	Course
1	III	<b>Core Paper V:</b> Corporate Accounting - I
2	III	<b>Core Paper VI:</b> Business Law
3	III	<b>Core Paper VII:</b> Banking Theory & Practice
4	III	<b>Core Paper VIII:</b> Financial Management - I
5	III	<b>Allied Paper III:</b> Business Statistics and Operations Research - I
6	IV	Environmental Studies ( <i>Examination to be held in Semester IV</i> )
7	IV	Skill based subjects – Soft Skills

Course				
<b>Core V</b> Corporate Accounting-I				
<b>Core VI</b> Banking & Financial Services				
<b>Core VII</b> Principles of Management				
<b>Core VIII</b> Business Communication				
<b>Allied III</b> Business Statistics & Operations Research-I				
Skill Based Subject Soft Skills – III				
Environmental Studies				

<b>TOTAL</b>
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#### SEMESTER IV

Sl. No.	Part	Course
1	III	<b>Core Paper IX:</b> Corporate Accounting - II
2	III	<b>Core Paper X:</b> Financial Management - II
3	III	<b>Core Paper XI:</b> Corporate Law
4	III	<b>Core Paper XII:</b> Business Communication

Course
<b>Core IX</b> Corporate Accounting-II
<b>Core X</b> Company Law
<b>Core XI</b> Principles of Marketing
<b>Core XII</b> Practical Auditing



5	III	<b>Allied Paper IV:</b> Business Statistics and Operations Research -II
6	IV	Environmental Studies
7	IV	Skill based subjects – Soft Skills
<b>TOTAL</b>		

<b>Allied IV</b> Business Statistics Operations Research –II
Skill Based Subject Soft Skills – IV
Environmental Studies

#### SEMESTER V

Sl. No.	Part	Course
1	III	<b>Core Paper XIII:</b> Basics of Cost Accounting
2	III	<b>Core Paper XIV:</b> Income Tax Law & Practice - I
3	III	<b>Core Paper XV:</b> Practical Auditing

Course
<b>Core XIII</b> Cost Accounting
<b>Core XIV</b> Principles of Financial Management
<b>Core XV</b> Entrepreneurial Development

4	III	<b>Core XVI:</b> Customs & Goods & Service Tax
5	III	<b>Elective I:</b> * International Business
6	IV	Value Education
<b>TOTAL</b>		

**\*STUDENTS HAVE THE OPTION OF CHOOSING THE OPEN ELECTIVE BEING OFFERED BY THE DEPARTMENT. OR THE OPEN ELECTIVES OFFERED BY OTHER SIMILAR DISCIPLINE DEPARTMENTS.**

<b>Core XVI</b> Income Tax Law & Practice-I
<b>Open Elective: Elective I</b> 1. Economic & Corporate Laws (Shift I & II) 2. Office Management (Shift I & II) 3. E-Commerce (Shift I& II)
Value Education

#### **SEMESTER VI**

<b>Sl. No.</b>	<b>Part</b>	<b>Course</b>	<b>Course</b>
1	III	<b>Core Paper XVII:</b> Management Accounting	<b>Core XVII</b> Management Accounting

2	III	<b>Core Paper XVIII:</b> Costing Methods & Techniques	<b>Core XVIII</b> Industrial Law
3	III	<b>Core Paper XIX:</b> Income Tax Law and Practice - II	<b>Core XIX</b> Income Tax Law & Practice-II
4	III	<b>Elective Paper II: Choose any one</b> 1. Investment Management 2. Corporate Finance 3. Corporate Governance & Ethics	<b>Elective II</b> 1. Human Resource Management 2. Fundamentals of Insurance
5	III	<b>Elective Paper III: Choose any one</b> 1. Entrepreneurship Development & Startups 2. Marketing Management 3. Human Resource Management	<b>Elective III</b> Indirect Taxes
6	IV	Extension Activities	Extension Activity
<b>TOTAL</b>			

**FIRST SEMESTER**  
**SYLLABUS**  
**OF**

# B. Com (Accounting & Finance)

## SEMESTER I

Course Title: CORE I –

~~FINANCIAL ACCOUNTING I~~

Course Code	: 45101
L:T:P:S	: 4:2:0:0
Exam Hours	: 03

### Learning Objectives:

*On taking this course the student will be introduced to the concepts of accounting and its standards, its application in various account preparations such as final accounts, depreciation, average due date and account current and gain an insight on the practical application of accounting concepts through accounting software*

**Course Outcomes: At the end of the course, the student will be able to:**

CO1	Recall the principles, concepts and conventions of accounting. (K1)
CO2	Identify the reasons for the preparation of bank reconciliation statement and its application. Develop the knowledge about

<b>CO3</b>	Prepare final accounts of a sole trader's
<b>CO4</b>	Build knowledge regarding meaning, causes and various methods of depreciation
<b>CO5</b>	Understand the meaning, purpose and computation of average due date and the
<b>CO6</b>	Articulate the concept of fire insurance and apply them in the computation of claims
<b>CO7</b>	Create ledger, voucher entry, generate Profit and Loss and Balance Sheet computerized accounting software in

### Mapping of Course Outcomes to Program

#### Outcomes:

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	
<b>CO1</b>	3	1	1	3	
<b>CO2</b>	3	1	1	3	
<b>CO3</b>	3	1	2	3	
<b>CO4</b>	3	1	2	3	
<b>CO5</b>	3	1	2	3	
<b>CO6</b>	3	1	2	3	
<b>CO7</b>	3	1	2	3	

MODULE	CONTENTS OF <del>MODULE</del>
I	<b>Overview of Accounting,</b> <b>Rectification of Errors &amp; Bank Reconciliation Statement:</b> Meaning and scope of Accounting, Basic Accounting Concepts and Conventions, Objectives of Accounting, Concept of Accounting Standards - Classification of Errors: Error of omission, Error of commission, Error of principle, Compensating errors - <del>Rectification of Errors Preparation of</del>
II	<b>Preparation of Final Accounts &amp; Depreciation:</b> Preparation of Final Accounts - Sole Trading Concerns & Non- Profit Organizations. (Comprehensive problems only) Depreciation (as per <del>AS-6</del> ) - <del>Meaning Causes and Types -</del>
III	<b>Fire Insurance Claims, Average Due Date &amp; Account Current:</b> Need for fire insurance, Types of Fire Insurance Policies, Computation of claims to be lodged for Loss of Stock, Gross Profit Ratio, Abnormal Items, Average Clause, Computation of Claims for Loss of Profit, Important Terms, Accounting entries for fire claims <del>Average Due Date Calculation Holidays</del>

IV	<b>Preparation of Computerized Financial Statement:</b> Creating a company, Creating Accounting Ledger and group, Creating Stock Item and
V	<b>Application of Computerized Accounting:</b> Basic concept of TDS, Configuring TDS in Tally, Processing transaction and TDS report - Technological advantages of Tally, Security of Data, Backup and restoration



**SELF STUDY:**

*Final Accounts of Sole trader concerns and Non-profit organizations.*

**TEXT BOOKS:**

1. Gupta R.L. & Gupta V.K. (2019). *Advanced Accounting* . New Delhi, India: Sultan Chand & Sons,
2. Reddy T.S. & Murthy A. (2011) *Financial Accounting* . Chennai, India: Margham Publishers
3. Ahamed, R.P. *Tally. ERP 9* . Chennai, India: Margham Publications.

**REFERENCE BOOKS:**

1. *Tally. ERP 9 Auditors' Edition Statutory Audit Reference Book*. (2011). Tally Solutions Pvt Ltd.
2. Shukla, M.C. & Grewal, T.S. (2019). *Financial Accounting* . New Delhi, India: S. Chand Publishing
3. Jain, S.P. & Narang, K.L. (2020). *Financial Accounting* . New Delhi, India: Kalyani Publishers
4. Tulsian, P.C. (2016). *Financial Accounting* . New Delhi, India: S. Chand & Sons.

**Note: Latest Edition of the reading to be used. WEB**

**RESOURCES**

1. Tally. *ERP 9 Auditors' Edition Statutory Audit Reference Book* , Tally Solutions Pvt. Ltd. Available at:  
[http://mirror.tallysolutions.com/Downloads/Presentations/Chartered%20Accountants/Manuals/ StatAuditReferenceBook.pdf](http://mirror.tallysolutions.com/Downloads/Presentations/Chartered%20Accountants/Manuals/StatAuditReferenceBook.pdf)
2. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2-09042021.pdf>

3. <https://www.tallyerp9.com/erp9-downloads>

3. <https://lyryx.com/wp-content/uploads/2017/06/DauderisAnnand-IntroFinAcct-2017C.pdf>
4. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf)

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## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Objective 10
Remember		6
Understand	5	
Apply	10	4
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills - Modules IV & V relate to practical applications of Tally. Assessment will be done internally and will be part of Generic Skills.**

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	20
Apply	60
Analyze	10
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>			
	<b>A 10 Questions</b>		<b>B 10</b>	
	<b>T</b>	<b>P</b>	<b>T</b>	<b>P</b>
I	1	1		2
II	1	1	-	2
III	1	1	-	2
IV	2	-	2	-
V	2	-	2	-
<b>Total Questions</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>6</b>

**Note: No 15 marks questions from Modules IV & V will be asked in Section C.**

**Course Title: CORE II: ECONOMICS FOR FINANCE**

<b>Course Code</b>	<b>: 45102</b>
<b>L:T:P:S</b>	<b>: 6:0:0:0</b>
<b>Exam Hours</b>	<b>: 03</b>

**Learning Objectives:**

*On taking this course the student will be able to obtain practical knowledge and analytical framework of economics, elucidate the concept of national income, its related concepts and its determination, examine the fiscal role of government, the rationale behind government's intervention and application of fiscal policy, emanate the role of money in the financial system and describe the impact of exchange*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Articulate the concept of National Income and Identify the challenges in National Income
<b>CO2</b>	Examine the functional framework and various instruments of fiscal policy and application of fiscal policy tools. Understand
<b>CO3</b>	Define money and describe the different determinants of money demand and supply

<b>CO4</b>	Define monetary policy and its objectives. Elucidate different components of monetary policy framework and explain the operating
<b>CO5</b>	Understand the concept of exchange rate, analyze the difference between nominal and real exchange rate and describe the impact

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	3	1	2	1
<b>CO2</b>	3	3	2	2	1
<b>CO3</b>	2	2	2	1	1
<b>CO4</b>	1	3	2	1	1
<b>CO5</b>	2	2	2	1	1

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
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I	<b>National Income</b> – Definition, Usefulness and significance, Different concepts of National Income: GDP-Real Vs. Nominal GDP, Gross National product (GNP), Net Domestic Product (NDP), Net National product (NNP), Per capita Income, Personal Income (PI), Disposable Personal Income (DI) - Circular flow of Income (2,3,4 sector model)
II	<b>Public Finance</b> – Role of Government in an economic system – Functional framework – Allocation, Redistribution and stabilization function - Fiscal policy: Objectives, Automatic stabilizer Vs. Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of fiscal policy
III	<b>Money Market</b> - Concept of money, Characteristics of money, Functions of money, Demand for money, Theories of demand for money – Quantity theory of money (Classical approach), Neo-classical approach, Keynesian theory of demand for money - Behavior toward Risk. Money market – Money supply, Definition, Sources of Money Supply, Measurement of money supply

IV	<b>Monetary Policy</b> – Definition, Framework, Objectives, Operating procedures and instrumentation (implementation) – Direct instruments: Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Direct Credit - Indirect instruments: Repos, Open market operation, Standing facilities - <del>Monetary Policy Committee - Inflation</del>
V	<b>Exchange Rate and its Economic Effects</b> - Foreign Exchange: Meaning - Exchange Rate, Exchange Rate Regimes, Advantages – Nominal Vs. Real Exchange rates, Determination of Nominal Exchange rate – Changes in <del>Exchange rate - Demand</del>

**TEXT BOOKS:**

1. Muniraju. M., & Podder, S.K. (2014). *Macroeconomics for Business Decisions* Mumbai, India: Himalaya Publishing House.
2. Mithani, D.M. (2019). *Macro Economics* . Mumbai, India: Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Ahuja. H.L. (2019). *Macro Economics* . New Delhi, India: S. Chand & Sons.
2. Girija, M., Cauvery, R., Sudha Nayak, U.K., & Meenakshi, R. (2018). *Macro Economics* . New Delhi, India: S.Chand & Sons.
3. Sankaran, S. (2019). *Macro Economics* . Chennai, India: Margham Publications
4. Jinghan M. L. (2016.) *Macro Economic Theory*. New Delhi, India: Vikas Publishing House

**Note: Latest Edition of the reading to be used. WEB RESOURCES**

1. [www.learn-economics.co.uk](http://www.learn-economics.co.uk)
2. [www.bookboon.com](http://www.bookboon.com)
3. <http://www2.econ.iastate.edu/tesfatsi/sources.htm>
4. <https://learn.mru.org>
5. [www.tutor2u.net](http://www.tutor2u.net)

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**



<b>Bloom's Category</b>	<b>CIA*</b>	
<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective 10</b>
Remember	5	5
Understand	5	5
Apply	-	
Analyze	5	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks; Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	45
Understand	40
Apply	

Analyse	15
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ALLIED I - BUSINESS MATHEMATICS - I**

<b>Course Code : 35106</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to attain solid foundation for preparing to Competitive exams, acquire skills in calculating specific business mathematics applications such as checking accounts, payroll, taxes, invoices, cash discounts, trade discounts, inventories, simple and compound interest, annuities, depreciations, and financial statements .*

**Course Outcomes: At the end of the course, the**

<b>CO1</b>	Restate the definition of sets. Differentiate the elements and sets. Demonstrate relation and functions of sets.
<b>CO2</b>	Define the term ratio. Demonstrate the importance of proportions. Solve the problems
<b>CO3</b>	Distinguish between permutation and combination. Solve the problems on binomial theorem. Summarize the concepts of
<b>CO4</b>	Define the term interest. Explain the difference between Simple interest and Compound
<b>CO5</b>	Distinguish between H.C.F & L.C.M of numbers. Demonstrate the importance of

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	1	1	1	3
<b>CO2</b>	2	2	1	1	2
<b>CO3</b>	2	2	1	1	2

<b>CO4</b>	2	2	2	2	3
<b>CO5</b>	3	3	3	3	3

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	<b>Set theory:</b> Definition, Elements and types of sets, Operations on sets, Relations and Functions
<b>II</b>	<b>Algebra:</b> Ratio, proportion and variance
<b>III</b>	<b>Permutation and combination:</b> permutation and combination, binomial theorem
<b>IV</b>	<b>Interest and annuity:</b> Simple interest, Compound interest and Annuities- Discounting Bill, Present Worth
<b>V</b>	<b>Quantitative Aptitude:</b> Operations on Numbers-H.C.F. & L.C.M. of Numbers- Average-Percentage - Time & Work, Time & Distance, Profit & Loss

#### **TEXT BOOKS:**

1. Vittal, P.R. (2017). *Business Mathematics* . Chennai. Margham Publications

<b>Module</b>	<b>CHAPTERS</b>
<b>I</b>	<b>Chapter 1</b>
<b>II</b>	<b>Chapters 2,3</b>
<b>III</b>	<b>Chapters 8,9,10</b>
<b>IV</b>	<b>Chapters 17,18,19,21</b>

2. Dr. R. S. Aggarwal (2017), *Quantitative aptitude* , S. Chand & Company limited. Revised Edition

<b>Module</b>	<b>CHAPTERS</b>
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V	Section 1
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**REFERENCE BOOKS:**

1. Dr. Rajagopalan, S.P. & Dr. Sattanathan, R. (2014). *Business Mathematics*. Chennai, India: Vijay Nicole Imprints Private Limited.
2. Sancheti, D. C. & Kapoor, V. K. (2014). *Business Mathematics*. New Delhi, India: Sultan Chand & Sons.

**Note: Latest Edition of the reading to be used.**

**ASSESSMENT PATTERN**

**Theory Examination**

**CIA I & II: 50 Marks Each, Total to be converted into 25 marks**

CIA I – Multiple Choice Questions CIA II – Description type questions

**Time: 1 hour and 30 minutes**

**Course Title: NME PAPER I: INTRODUCTION  
TO SUPPLY CHAIN MANAGEMENT**

**Course Code : 45103**

<b>L:T:P:S</b>	<b>: 2:0:0:0</b>
<b>Exam Hours</b>	<b>: 03</b>

**Learning Objectives:**

*On taking this course, the student will be able to develop a sound understanding of the important role of supply chain management in today's business environment, the current trends, tools & equipment*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Outline the key concepts relating supply chain management and logistics
<b>CO2</b>	Identify the main drivers of supply chain performance and explain their role in supply
<b>CO3</b>	Recommend the best mode of transportation under various situation and determine the
<b>CO4</b>	Explain the role of warehouse and the various types of warehouses (K2)
<b>CO5</b>	Determine the importance of material handling and list out the various tools and
<b>CO6</b>	Summarize the role of information technology in SCM (K2)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	
<b>CO1</b>	-	1	1	2	3

<b>CO2</b>	-	2	2	2	3
<b>CO3</b>	-	3	3	3	3
<b>CO4</b>	-	2	3	3	3
<b>CO5</b>	-	2	2	2	2
<b>CO6</b>	-	2	3	3	3

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	Supply Chain Management – Introduction, Definition, Objectives, Importance, Functions – SCM as a
<b>II</b>	Key concepts in SCM - Enablers of supply chain performance - Linking supply chain and business
<b>III</b>	Transportation selection – Modes of transportation – Modes of Distribution – Factors affecting network
<b>IV</b>	Value information and Order Management - Distribution Requirement Planning - Just-In-Time system - Warehousing and materials Handling
<b>V</b>	Information Technology in SCM – Web- based supply chain – E-

**TEXT BOOKS:**

1. Shah, J. (2016). *Supply Chain Management – Text and cases*. New Delhi, India: Pearson India Education Services.
2. Chopra, S. & Meindl, P. (2019). *Supply Chain Management-Strategy Planning and Operation*. Noida, India: PHI Learning

**REFERENCE BOOKS:**

1. Natarajan, L. (2018). *Logistics and Supply Chain Management*. Chennai, India: Margham Publications

**Note: Latest Edition of the reading to be used. WEB RESOURCES**

1. <https://www.inboundlogistics.com/cms/index.php>
2. <https://supplychaindigital.com/>
3. <https://www.supplychainbrain.com/>
4. <https://www.scmr.com/>
5. <https://www.logisticsmgmt.com/>

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA *
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<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective 10</b>
Remember	10	6
Understand	5	4
Apply		
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;**

**Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	50%
Understand	50%
Apply	
Analyse	
Evaluate	
Create	

**SECOND SEMESTER**  
**SYLLABUS**  
**OF**

# B. Com (Accounting & Finance)

## SEMESTER II

Course Title: CORE III - FINANCIAL ACCOUNTING - II

<b>Course Code : 45204</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

### Learning Objectives:

*On taking this course, the student will understand different accounting concepts relating to branch accounts, departmental accounts, investment accounts and hire purchase system and also acquire knowledge on advanced concepts such as royalty and lease accounting.*

**Course Outcomes: At the end of the course, the student will be able to:**

CO1	Articulate the need for preparing branch accounts and prepare books of accounts at
CO2	Explain the concept of hire purchase system and instalment system, default and
CO3	Cite the concept of departmentalization and articulate its accounting process by

<b>CO4</b>	Understand the concept of Investment Account and the accounting procedure for
<b>CO5</b>	Understand the concept of partnership in business and prepare accounting books for dissolution of partnership, and insolvency by
<b>CO6</b>	Explain the concept of lease accounting and royalty and prepare the books of accounts

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
CO1	2	1	1	2	1
CO2	2	1	1	3	1
CO3	2	1	1	2	1
CO4	3	1	2	3	1
CO5	1	1	2	3	1
CO6	3	1	2	3	1

MODULE	CONTENTS OF MODULE
I	<b>Branch Accounts</b> – Debtors System, Stock and Debtors System, Wholesale Branch, Independent Branch
II	<b>Hire Purchase Accounts</b> - Calculation of interest, Default and Repossession, Complete and Partial Repossession, Hire Purchase Trading a/c and Stock and
III	<b>Departmental Accounts &amp; Investment Accounts</b> Departmental Accounts- Allocation of Departmental Expenses, Preparation of books of accounts including Inter-Department Account Transfers at Cost Price and Invoice Price Investments Accounts (AS-13) – <del>Meaning, Classification of Investments</del>

IV	<b>Partnership Accounts :</b> Introduction to Partnership (Theory only) - Dissolution & Insolvency - Dissolution of Partnership, Simple and Comprehensive problems on dissolution - Insolvency of one partner, Insolvency of more than one partner, Insolvency of more than one partner (Common Vs Mutual)
V	<b>Leasing Accounting and Royalty:</b> Leasing Accounting (Ind AS 116) - Introduction, Advantages and Disadvantages, Types of Leasing (Theory only) Royalty - Introduction, Types of Royalty, Important terms used in royalty accounts, Minimum Rent, Excess

#### **SELF STUDY:**

1. Partnership – Fundamentals of Partnership, Admission, Retirement and Death of a partner.

#### **TEXT BOOKS:**

1. Gupta R.L. & Gupta V.K. (2019). *Advanced Accounting*. New Delhi, India: Sultan Chand & Sons,
2. Reddy T.S. & Murthy A. (2011) *Financial Accounting*. Chennai, India: Margham Publishers

**REFERENCE BOOKS:**

1. Shukla, M.C. & Grewal, T.S. (2019). *Financial Accounting*. New Delhi, India: S. Chand Publishing
2. Jain, S.P. & Narang, K.L. (2020). *Financial Accounting*. New Delhi, India: Kalyani Publishers
3. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi, India: S. Chand & Sons.

**Note: Latest Edition of the reading to be used.**

**WEB RESOURCES**

1. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf)
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/P>

**ASSESSMENT PATTERN****CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Objective
Remember		6
Understand	5	
Apply	10	4
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	20
Apply	60
Analyse	10
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>		
	<b>A 10 Questions</b>		<b>B 10</b>
	<b>T</b>	<b>P</b>	<b>T</b>
I	2	-	1
II	2	-	1
III	2	-	-
IV	2	-	-
V	2	-	1
<b>Total Questions</b>	<b>10</b>	<b>0</b>	<b>3</b>

**Course Title: CORE IV- MANAGEMENT CONCEPTS  
& ORGANIZATIONAL BEHAVIOUR**



<b>Course Code : 45205</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to understand the conceptual framework of management and organizational behaviour.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Define the skills that a manager is expected to (K2)
<b>CO2</b>	Restate the essentials of planning in management and sketching the
<b>CO3</b>	Analyze the role of recruitment, selection and training and articulate the managerial aspects of
<b>CO4</b>	Analyze the organizational and individual (K2, K4)
<b>CO5</b>	Understand & evaluate the importance of leadership skills and motivational needs (K2,

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	2	3	3	3
<b>CO2</b>	3	2	2	2	3
<b>CO3</b>	3	2	2	3	3
<b>CO4</b>	2	1	1	1	2

CO5	3	1	1	2	3
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MODULE	CONTENTS OF MODULE
I	<b>Introduction</b> - Management: Meaning – Definition - Nature and Scope of Management – Management both Science and Art – Levels of Management – Role and Skills expected of a Manager- Business enterprise- different forms of business- Sole proprietorship- One Person Company, Joint Hindu Family <del>Partnership Firm, Joint Stock</del>
II	<b>The Process of Management:</b> Management by Objectives (MBO) Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Organization <del>Control</del>
III	<b>Staffing:</b> Recruitment: Meaning & Sources, Selection, Stages – Interview: Types – Training: Process and Methods of Training – Direction: Meaning, Importance, Principles <b>Controlling:</b> Meaning, Definitions, Nature, Characteristics, Benefits of Control, Importance, Problems – Management By Exception (MBE) - <del>SWOT Analysis, Management</del>

IV	<b>Introduction to Organizational Behaviour:</b> Introduction to Organization - Organizational behavior - OB Concepts - OB Model - Introduction to Individual Behavior - Motivation at work <del>Demerits of Organizational Behaviour</del>
V	<b>Leadership:</b> Concept and Styles; Trait and Situational Theory of Leadership - Motivation: Concept and Importance - Maslow Need Hierarchy Theory - Herzberg Two Factors Theory - McGregor and Ouchi theory - Control: Concept and Process - Communication: Process and Barriers - Transactional Analysis (TA) - Johari Window - Change Management

### TEXT BOOK:

1. Gupta, C.B. (2017). *Management Theory & Practice*, New Delhi, India: Sultan Chand & Sons.
2. Gupta, C.B. (2014). *A Textbook on Organizational behaviour*. New Delhi, India: S. Chand Publications.
3. Natarajan, K & Ganesan, K.P. (2020). *Principles of Management*. Mumbai. India:

**REFERENCE BOOKS:**

1. Gupta, C.B. (2014). *A Textbook on Organizational behaviour*. New Delhi, India: S. Chand Publications.
2. Viswanthan, R. (2018). *Principles of Management – Concepts & Cases*. Mumbai, India: Himalaya Publishing House.
3. McShane, S. L. & Glinow, M. A. V. (2019). *Organizational Behavior*. New York, United States of America: McGraw-Hill Education,

**Note: Latest Edition of the reading to be used.**

**ASSESSMENT PATTERN****CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA*	
	Descriptive 15	Objective
Marks (out of 40)		
Remember		4
Understand		3
Apply	8	3
Analyze	7	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	30
Understand	30
Apply	40
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ALLIED II –  
BUSINESS MATHEMATICS - II**

<b>Course Code</b>	<b>: 36215</b>
<b>L:T:P:S</b>	<b>: 6:0:0:0</b>

**Exam Hours : 03**

**Learning Objectives:**

*On taking this Course, the student will be able to develop the Analytical reasoning skills and attain proficiency in problem solving and quantitative aptitude. To understand the plane analytical geometry concepts, to demonstrate the applications of co-ordinate system, to prepare business mathematics model for any given real life situation through survey.*

**Course Outcomes: At the end of the course, the**

<b>CO1</b>	Restate the definition of plane analytical geometry. Demonstrate the Cartesian co-ordinate system. Demonstrate gradient of
<b>CO2</b>	Distinguish between arithmetic mean and geometric mean. Solve the problem on
<b>CO3</b>	Define the term interpolation. Explain the concept of binomial method. Judge and classify the concepts of Newton and Lagrange
<b>CO4</b>	Define the term matrix. Point out the important term of matrix inversion, solution to linear
<b>CO5</b>	Understand the difference between rational and irrational numbers and perform operations with Surds and Indices. Calculate

**Mapping of Course Outcomes to Program**

**Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	
<b>CO1</b>	3	3	3	3	
<b>CO2</b>	3	3	3	3	

<b>CO3</b>	3	3	3	2	
<b>CO4</b>	3	3	3	3	
<b>CO5</b>	3	3	3	2	

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	<b>Set theory: Plane analytical geometry</b> –Cartesian co-ordinate system, length of a line segment, section formula (ratio)-
<b>II</b>	<b>Algebra:</b> Arithmetic, geometric and
<b>III</b>	<b>Interpolation:</b> Binomial, Newton and Lagrange's method.
<b>IV</b>	<b>Matrices:</b> Matrices- Meaning and operations, matrix inversion, solution to
<b>V</b>	<b>Quantitate Aptitude:</b> Surds & Indices- Profit & Loss-Pipes & Cistern-Alligation or Mixture-Calendar-Clocks.

**TEXT BOOK:**

1. Dr. Vittal, P.R. (2012). *Business Mathematics*. Chennai, India: Margham Publications.
2. Dr. Aggarwal, R. S. (2017). *Quantitative Aptitude*. New Delhi, India: S. Chand & Co.

**REFERENCE BOOKS:**

1. Dr. Rajagopalan, S. P. & Dr. Sattanathan, R. (2009). *Business Mathematics* . Chennai, India: Vijay Nichole Imprints Private Limited.
2. Sanchetti, D.C. & Kapoor, V.K. (2014). *Business Mathematics* . New Delhi, India: Sultan

**Note: Latest Edition of the reading to be used.**

### **ASSESSMENT PATTERN**

#### **Theory Examination**

**CIA I & II: 50 Marks Each, Total to be converted into 25 marks**

CIA I – Multiple Choice Questions CIA II – Description type questions

**Time: 1 hour and 30 minutes**

**Course Title: NME II -  
E-COMMERCE**

<b>Course Code</b>	<b>: 45206</b>
<b>L:T:P:S</b>	<b>: 2:0:0:0</b>
<b>Exam Hours</b>	<b>: 03</b>



**Learning Objectives:**

*On taking this course the student will be able to improve his knowledge on the concept of e-commerce, its applications and development and the challenges faced while entering into/managing an e- business.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Develop an in-depth knowledge about the concept of E-Commerce and spell out the
<b>CO2</b>	Distinguish traditional Commerce and E-Commerce and determine the resources
<b>CO3</b>	Make use of various E-Commerce applications like E-Marketing, E-Shopping,
<b>CO4</b>	Assume the role played by Electronic Data Inter-change in the modern world (K1)
<b>CO5</b>	Maximize the usage of electronic payment systems like payment using credit cards, debit
<b>CO6</b>	Identify and make use of E-Marketing techniques (K1, K2, K3)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	1	1	1	3
<b>CO2</b>	2	1	1	1	3
<b>CO3</b>	2	1	3	3	3
<b>CO4</b>	2	2	2	3	3

<b>CO5</b>	2	2	2	3	3
<b>CO6</b>	2	2	3	3	3

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	<b>Introduction to E-Commerce:</b> Definition, Classification of E-Commerce: B2B, B2C, C2B, C2C, Benefits, Limitations, Traditional Commerce Vs E-Commerce, Resources
<b>II</b>	<b>E-Commerce Applications:</b> Entertainment – E-Marketing – E-Advertising and its techniques: Banners, Sponsorships, Portals, Online Coupons
<b>III</b>	<b>Electronic Data Interchange (EDI):</b> Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal
<b>IV</b>	<b>Electronic Payments Systems:</b> Electronic Payment System: Special features required in payment system for e-commerce, Types of e- payment System: E-cash & currency servers, e- cheques, credit cards, smart cards, electronic purses &
<b>V</b>	<b>E-Marketing Techniques:</b> Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-

**TEXT BOOKS:**

1. Dr. Abirami Devi. K & Dr. Alagammai, M. (2019). *E-Commerce*. Chennai, Tamil Nadu, India: Margham Publications.
2. Dr. Raydu, C.S (2018). *E-Commerce & E-Business*. Mumbai, India: Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Dr. Arora, S. (2020). *E-Commerce*, Chennai, Tamil Nadu, India: Taxmann Publications.
2. Dr. Pandey U.S & Saurabh, S. (2014). *E-Commerce and Mobile Commerce Technologies*. New Delhi, India: Sultan Chand & Sons Private Limited.
3. Bansal, R. Bansal, S. & Bansal, S. (2016). *E-Commerce*. New Delhi, India: Kalyani Publications.

**Note: Latest Edition of the reading to be used.**

**WEB RESOURCES**

1. <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>.
2. <https://saif4u.webs.com/E-commerce-Notes.pdf>
3. <https://backup.pondiuni.edu.in/storage/dde/dde> ug

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

<b>Bloom's Category</b>	<b>CIA*</b>	
<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective</b>
Remember		6
Understand	15	4
Apply		
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;**

**Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	90
Apply	
Analyse	
Evaluate	
Create	

**THIRD SEMESTER**  
**SYLLABUS**  
**OF**  
**B.Com (Accounting**  
**&Finance)**

### SEMESTER III

**Course Title: CORE V - CORPORATE ACCOUNTING – I**

<b>Course Code : 45307</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be familiarized with the Accounting Standards and International Financial Reporting Standards (IFRS), understand the accounting procedures relating to the issue, underwriting, redemption and valuation of shares and prepare and decipher a company's final accounts.*

**Course Outcomes: At the end of the course, the**

<b>CO1</b>	Get an insight on the Accounting Standards and International Financial Reporting Standards (IFRS) and prepare and decipher a company's final accounts.
<b>CO2</b>	Understand the accounting procedures relating to issue and underwriting of shares and
<b>CO3</b>	Determine the accounting procedures for redemption of preference shares and
<b>CO4</b>	Develop knowledge about corporate accounting practices in conformity with the provisions of the Companies Act, 2013
<b>CO5</b>	Understand the need for valuation of goodwill and shares and their valuation procedures (K2,

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
CO1	-	2	3	3	-
CO2	-	2	2	3	-
CO3	-	2	3	3	-
CO4	-	3	3	2	1
CO5	-	3	3	3	1

MODULE	CONTENTS OF MODULE
I	<b>Accounting Standards &amp; International Financial Reporting Standards</b> Mandatory Accounting Standards issued by the ICAI – Meaning of IFRS (International Financial Reporting Standards) <b>Profit Prior to Incorporation</b> Formation of a company - Certificate of incorporation, Profits Prior to
II	<b>Issue of Shares and Debentures</b> Shares: Meaning, Types of shares, Types of issue, Minimum subscription, Capital, Share capital and debentures - Issue of shares and debentures, Forfeiture, Reissue <b>Underwriting of shares and debentures</b> Underwriting, Meaning, Underwriting

<b>III</b>	<b>Redemption of Preference shares and Debentures</b> Redemption of Preference shares: Meaning - Provisions of Companies Act - Revenue and capital profits - Redemption of Debentures:
<b>IV</b>	<b>Final Accounts of Companies (As per the Companies Act 2013)</b> Preparation of company final accounts (R) - Company Balance Sheet - Transfer to reserves - Computation of Managerial
<b>V</b>	<b>Valuation of Goodwill</b> Meaning, Need for valuing goodwill, Factors affecting Goodwill, Methods of Valuation of Goodwill <b>Valuation of Shares</b> Need for valuation of shares, Factors



**TEXT BOOKS:**

1. Shukla, M.C., Grewal, T.S. & Gupta, S.C. (2019). *Corporate Accounting*. Chennai, India: S. Chand Publishing
2. Gupta, R.L. & Radhaswamy, M. (2018). *Corporate Accounting*. New Delhi, India: Sultan Chand & Sons
3. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. (2018). *Corporate Accounting*. New Delhi, India: Vikas Publishing House
4. Hanif, M. & Mukherjee, A. (2017). *Corporate Accounting*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
5. Reddy, T.S & Murthy, A. (2017). *Corporate Accounting (Volume One)*. Chennai, Tamil Nadu: Margham Publications

**REFERENCE BOOKS**

1. Goyal, B.K. (2021). *Corporate Accounting*. New Delhi, India: Taxmann Publications
2. Jain, S.P & Narang, N.L. (2017). *Advanced Accountancy (Volume - II) (Corporate Accounting)*. Chennai, Tamil Nadu: Kalyani Publications.
3. Shukla, M.C., Gupta, S.C. & Grewal, T.S. (2016). *Advanced Accounts*. New Delhi, India: S.Chand & Sons

**Note: Latest Edition of the reading to be used. WEB RESOURCES**

1. <https://resource.cdn.icai.org/62039bos50398cp1.pdf>
2. <https://resource.cdn.icai.org/62041bos50398cp3u1.pdf>
3. <https://resource.cdn.icai.org/62042bos50398cp3u2.pdf>
4. <https://resource.cdn.icai.org/62222bos50444-cp1.pdf>
5. <https://resource.cdn.icai.org/62046bos50398cp5.pdf>

6. <https://resource.cdn.ica1.org/62048bos50398cp/.pdf>
7. <https://resource.cdn.ica1.org/62049bos50398cp8.pdf>
8. <https://resource.cdn.ica1.org/62044bos50398cp4u1.pdf>
9. <https://resource.cdn.ica1.org/62239bos50444-mod2appx.pdf>

## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective
Remember		
Understand	5	5
Apply	10	5
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	
Understand	50
Apply	50
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A</b> <b>10 Questions</b>	<b>B</b> <b>10 Questions</b>
	<b>T</b>	<b>P</b>
I	1	1
II	1	1
III	2	-
IV	2	-
V	1	1
<b>Total Questions</b>	<b>7</b>	<b>3</b>

**Course Title: CORE VI - BUSINESS LAW**

<b>Course Code : 45308</b>
<b>L:T:P:S : 5:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to gain knowledge on the legal framework in which a business is expected to function*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the basic requirements of the Indian contract Act, 1872 (K2, K3)
<b>CO2</b>	Illustrate how parties can discharge their contract by agreement. (K2)
<b>CO3</b>	Understand the general principles and the nature of obligations underlying Contracts of
<b>CO4</b>	Point out transactions involving Sale of Goods Act, 1930 (K2, K3)
<b>CO5</b>	Categorize and understand the various nuances of Intellectual Property Rights and

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	1	2	3	2	2
<b>CO2</b>	1	1	3	2	1

<b>CO3</b>	1	1	1	1	1
<b>CO4</b>	1	1	3	1	2
<b>CO5</b>	1	2	3	2	1

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	<b>Indian Contract Act, 1872 - Essentials of a Contract and Concepts</b> Contract & Agreement: Definition, Meaning, Characteristics – Classification of contracts - Essentials of valid contract - Offer and essentials of valid offers - Acceptance and essentials of Acceptance - Communication of Offer and Acceptance - Revocation of Offer and Acceptance – Consideration - Essentials of
<b>II</b>	<b>Indian Contract Act, 1872- Essentials, Performance, Discharge and Breach of Contract</b> Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation – Mistake - Legality of Object - Performance of Contract - Discharge of Contract, By Agreement, By Operation of law, By Breach, By Performance, By

III	<b>Indemnity, and Guarantee, Bailment and Pledge</b> Indemnity - Right of indemnity holder when sued and Right of indemnifier - Time of Commencement of indemnifier's liability - Guarantee - Essential features - Kinds of Guarantee - Bailment - Requisites of bailment - Classification – Duties and <del>Rights of Bailor and Bailee - Pledge</del>
IV	<b>Sale of Goods Act, 1930</b> Sale and Agreement to Sell – Meaning - Distinction - Essentials of a contract of sale - Hire Purchase – Pledge – Mortgage – Hypothecation – Lease – Goods: Classification of Goods, Passing of Property in Goods - Conditions and Warranties, Distinction, Express and implied conditions & warranties - Doctrine <del>of Caveat emptor - Transfer of</del>

V	<b>Competition Law, 2002 and Intellectual Property Act</b> Concept of Competition - Need & Importance of Competition Law - Features - Anti Competitive Agreements – Abuse of dominant position – Combinations – CCI <del>(Competition Commission of India)</del>
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**TEXT BOOKS:**

1. Kapoor, N.D. (2020). *Elements of Merchantile Law*. New Delhi. India: Sultan Chand and Sons
2. Sreenivasan, M.R. (2020). *Business Law*. Chennai, India: Margham Publications.
3. Kuchcal, M.C. (2018). *Mercantile Law*, New Delhi. India: Vikas Publishing House Pvt. Ltd.

**REFERENCE BOOKS**

1. Arora, S. (2021). *Business Law*, New Delhi. India: Taxman's Publications.
2. Dhingra, J. (2019). *Business Law*, New Delhi. India: Kalyani Publishers.
3. Bose, D.C. (2019). *Business Law*, New Delhi.

**Note: Latest Edition of the reading to be used.**

**WEB RESOURCES**

1. <https://www.icaai.org>
2. <https://www.icsi.in>
3. [www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
4. <http://swcu.libguides.com/buslaw>
5. <http://libguides.slu.edu/businesslaw>
6. [www.cramerz.com](http://www.cramerz.com)
7. [www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
8. <http://swcu.libguides.com/buslaw>

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

<b>Bloom's Category</b>	<b>CIA*</b>	
<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective 10</b>
Remember	5	10
Understand	10	
Apply		
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	30
Understand	70
Apply	
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

	<b>SECTIONS</b>
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MODULE	A 10 Questions	B 10
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: CORE VII: BANKING THEORY AND PRACTICE**

<b>Course Code : 45309</b>
<b>L:T:P:S : 5:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to get an overview of Indian Banking system, gain knowledge on the technological concepts prevalent in the banking industry, be acquainted with the services under retail and wholesale banking, and be familiarized with*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Explain the conceptual framework of banking and the role of RBI (K2)
<b>CO2</b>	Recall and understand the various functions of commercial banks and its loan system (K3)

<b>CO3</b>	Develop the knowledge on various aspects of retail banking and customer grievances and
<b>CO4</b>	Understand the various services provided by banks under wholesale banking (K2)
<b>CO5</b>	Know the laws governing the banks under the Negotiable Instruments Act (K2)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	3	1	2	1
<b>CO2</b>	2	3	1	1	1
<b>CO3</b>	3	2	2	2	1
<b>CO4</b>	3	3	2	2	1
<b>CO5</b>	3	3	2	2	1

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
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I	<b>Banking in the Indian Context -</b> Banking Regulation Act, 1949: Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection - Other Forms of Business Permitted for a Banking Company - Businesses Prohibited for a Banking Company - Maintenance of Liquid Assets - Submission of Monthly Returns - Restrictions on Advances - Role of RBI and their functions - Reserve Banks <del>Powers on Inspection - Reserve Banks</del>
II	<b>Commercial Banks and Financial awareness</b> - Functions of commercial banks - Primary, Secondary and Modern Functions - Loan System - Classification of Loans and Advances -Secured and Unsecured - Guaranteed Advances – Types of Borrowings – Precautions to be taken by a banker - General Principles of Sound - Advances - Advances against Goods - Advances against Documents of Title to Goods - Important Documents of Title to Goods - Credit Information Bureau (India) <del>Goods - Credit Information Bureau (India)</del>
III	<b>Retail Banking:</b> Retail asset - Secured loans and Unsecured loans - Retail Liabilities: Branch Banking - Savings Bank Accounts, Recurring Deposit or Cumulative Deposit Accounts, Current Accounts - Types of customers (Individuals, Firms, Trusts and Companies) - CASA - Legal Aspects of Entries in the Pass book - Effect of Wrong Entries in favor of the Banker <del>of Wrong Entries in favor of the Banker</del>

<b>IV</b>	<b>Wholesale Banking</b> - Financial solutions to corporate - Capital Market - Custody Group - Structured Finance and Portfolio Management - Project Finance - Strategic Solutions – Syndication and advisory - Credit Monitoring - Credit Risk Management - Cash management services - Group Style of Credit - Cash Credit System - Commitment
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<b>V</b>	<b>Negotiable Instruments Act, 1881</b> - Definition of Negotiable Instrument - Characteristics of negotiable instrument - Promissory Note - Definition, Features of Promissory Note - Definition of Bills of Exchange, Features, Types - Bill of Exchange and Promissory Note - Holder and Holder in Due Course - Payment in Due Course - Holder for Value - MICR Cheque - Definitions - Distinguishing Features of
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**TEXT BOOKS:**

1. Santhanam, B. (2012) *Banking Theory Law & Practice*. Chennai, Tamil Nadu: Margham Publications.
2. Sundaram, K.P.M & Varshney, P.N. (2014) *Banking Law Theory and Practice*. New Delhi, India: Sultan Chand & Co.
3. Muraleedharan, D. (2014). *Modern Banking Theory and Practice*, New Delhi, India: PHI Learning Pvt Ltd.

## REFERENCE BOOKS:

1. Maheswari, S.N. (2014). *Banking Law Theory and Practice*. New Delhi. Kalyani Publications
2. Gordon, E. & Natarajan, K. (2016). *Banking Theory Law and Practice*. Mumbai, India: Himalaya Publishing House.
3. Tandon, D & Tandon, N (2015). *Management of Banks*. New Delhi, India: Taxmann Publications.
4. Shekhar, K. C. & Shekhar, L. (2013). *Banking Law Theory and Practice*. New Delhi, India: Vikas

**Note: Latest Edition to be used.**

## WEB RESOURCES

1. <http://www.lawcommissionofindia.nic.in/>
2. <http://www.rbi.org/>
3. <http://www.bankingombudsman.org/>
4. <http://www.allbankingsolutions.com/Banking-Tutor/Pledge-vs-Hypothecation-vs-Mortgage.htm>
5. <https://indianmoney.com/articles/relationship-between-the-banker-and-customer>
- 6.

## ASSESSMENT PATTERN

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective

Remember	5	5
Understand	10	5
Apply		
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	70
Apply	
Analyse	20
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2

V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: CORE VIII: FINANCIAL MANAGEMENT - I**

<b>Course Code : 45310</b>
<b>L:T:P:S : 5:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be familiarized with the importance of the finance function and the key business decisions, the various sources of raising funds and its associated costs, gain knowledge on the concept of time value and its applications and the concept of leverage.*

**Course Outcomes: At the end of the course, the**

<b>CO1</b>	Demonstrate an understanding of the overall role and importance of the finance function
<b>CO2</b>	Gain an insight on the goals of the finance manager and identify funding
<b>CO3</b>	Demonstrate knowledge about the value of money over time, its uses and application.
<b>CO4</b>	Identify the firm's business and financial risk and the study the impact of leverage on the expected return, expected EPS and the

<b>CO5</b>	Appraise the risk profile of firms, understand the influences of economic and political factors on the cost of various sources of funds, and estimate the specific costs of
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### Mapping of Course Outcomes to Program

#### Outcomes:

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	1	1	2	2	1
<b>CO2</b>	1	-	1	1	2
<b>CO3</b>	1	2	2	1	1
<b>CO4</b>	1	1	3	3	1
<b>CO5</b>	1	1	2	2	1

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	<b>Introduction to Financial Management:</b> Financial Management – Meaning & Significance - Key Decision Areas in Financial Management - Objectives and goals of Financial Management - Factors affecting



II	<b>Sources of Finance:</b> Short term - Money markets instruments – T-bills, Commercial paper, Certificate of deposit, Factoring, Trade credit, Letter of credit, Repurchase agreements Medium term - Leasing, Hire purchasing, External commercial borrowings.
III	<b>Time Value of Money:</b> Concept of Time value of Money - Process of Compounding and Discounting – Simple problems on Future Value of a Single amount, Future Value of an Annuity. Present Value of a Single
IV	<b>Leverages</b> - Concept of Business and Financial Risk, Operating Leverage, Financial Leverage, Combined Leverage - EBIT-EPS Analysis - Indifference Point
V	<b>Cost of capital</b> – Concept, Measurement & Significance – Cost of Equity – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings - Weighted Average (or) Composite Cost of Capital

**TEXT BOOKS:**

1. Khan, M.Y. & Jain, P.K. (2018). *Financial Management*. New Delhi. McGraw Hill (India) Pvt. Ltd.
2. Pandey I.M. (2021). *Financial Management*, Noida, New Delhi, India: Pearson India Education Services

### REFERENCE BOOKS

1. Murthy, A. (2020). *Financial Management*. Chennai, India: Margham Publications
2. Tulsian, P.C. & Tulsian, B. (2017). *Financial Management – A Self-study Text Book*. New Delhi, India: S. Chand Publishing
4. Chandra, P. (2020). *Fundamentals of Financial Management*. Noida, New Delhi, India: McGraw Hill (India) Pvt. Ltd.
3. Rustagi, R.P. (2018). *Financial Management*. New Delhi, India: Taxman Publications

**Note: Latest Edition of the reading to be used.**

### ASSESSMENT PATTERN

#### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective
Remember	4	
Understand	3	5

Apply	5	5
Analyze	2	
Evaluate	1	
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	20
Understand	15
Apply	50
Analyse	10
Evaluate	5
Create	-

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>		
	<b>A 10 Questions</b>		<b>B 10</b>
	<b>T</b>	<b>P</b>	<b>T</b>
I	2	-	2
II	2	-	2

III	1	1	-
IV	1	1	-
V	1	1	-
<b>Total Questions</b>	<b>7</b>	<b>3</b>	<b>4</b>

**Course Title: ALLIED III - BUSINESS STATISTICS & OPERATIONS**

<b>Course Code :</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to demonstrate knowledge of the statistical distributions. Demonstrate knowledge on applications of statistics in business operations. Compute and interpret correlation and regression analysis. Demonstrate the knowledge of applying linear programming to solve real life applications*

**Course Outcomes: At the end of the course the**

<b>CO1</b>	Explain about classification and tabulation of statistical data. Plot the diagrammatic and
<b>CO2</b>	Explain about central tendency and calculate various measures. Explain how mean, median and mode are related in symmetric and skew symmetric distributions. Explain about dispersion and calculate various measures. Estimate the coefficient of

<b>CO3</b>	Define correlation and its types. Calculate and interpret correlation between two variables. Apply regression equations to
<b>CO4</b>	Define the nature and features of operations research. Explain the term various terms in LPP. Formulate and model a linear programming problem. Solve an LPP using
<b>CO5</b>	Explain basic components of network analysis and critical path. Define CPM and PERT. Construct the network using CPM

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	3	3	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	2	3	3	3	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	2	3	3	3	3

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	Introduction – Classification and Tabulation of statistical data –

<b>II</b>	Measures of central tendency: Arithmetic mean, median, mode Measures of dispersion : Range , Quartile deviation Mean deviation
<b>III</b>	Correlation: Karl Pearson's coefficient of correlation, Spearman's rank
<b>IV</b>	Introduction to OR – Linear Programming Formulation - Graphical and Simplex method to solve LPP with all constraints
<b>V</b>	Network Analysis – PERT and CPM (no crashing)

**TEXT BOOKS:**

1. Dr. Vittal, P.R. (2012). *Business Statistics and Operations Research* . Chennai, India: Margham Publications
5. Dr. Rajagopalan, S.P. & Dr. Sattanathan, R. (*Business Statistics and Operations Research* New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Gupta, C.B. (2004). *An Introduction to Statistical Methods* . New Delhi, India: S. Chand Publishers

**REFERENCE BOOKS:**

1. Dr. Gupta, S.P. & Gupta, V. (2004). *An Introduction to Statistical Methods* . New Delhi, India:  
S. Chand Publishing
2. Gupta, P.K. & Hira, D.S. (2012). *Introduction to Operations Research* , New Delhi, India: S. Chand Publishing

**Note: Latest Edition of the reading to be used. ASSESSMENT PATTERN**

**Theory Examination**

**CIA I & II: 50 Marks Each, Total to be converted into 25 marks**

CIA I – Multiple Choice Questions CIA II – Description type questions

**Time: 1 hour and 30 minutes**

**FOURTH SEMESTER  
SYLLABUS  
OF  
B.Com (Accounting  
& Finance)**



## SEMESTER IV

Course Title: CORE IX: CORPORATE ACCOUNTING - II

<b>Course Code : 45411</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

### Learning Objectives:

*On taking this course the student will be able to gain an understanding on the accounting procedures of certain specific types of companies like banking, holding and insurance companies and the liquidation and amalgamation of companies.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Gain knowledge on meaning, process and accounting of internal reconstruction. Distinguish Amalgamation, Absorption and External Reconstruction, estimate the value of
<b>CO2</b>	Distinguish holding and subsidiary company and gain knowledge on the accounting procedures to be followed in the
<b>CO3</b>	Gain knowledge on the accounting procedures of banking companies and its application (K2, K3)
<b>CO4</b>	Apply the provision of the law in the preparation of the final accounts of insurance companies, life insurance as well as general
<b>CO5</b>	Determine the liquidator's remuneration payable in the event of liquidation (K2, K3)

<b>CO6</b>	Show how the assets are realized and liabilities are settled in the event of liquidation (K2, K3)
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**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	-	2	3	3	-
<b>CO2</b>	-	2	3	3	-
<b>CO3</b>	-	3	3	3	-
<b>CO4</b>	-	2	3	3	-
<b>CO5</b>	-	3	3	3	-
<b>CO6</b>	-	2	3	3	-

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
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<b>I</b>	<b>Amalgamation, Absorption, External and Internal Reconstruction</b> Meaning - Purchase Consideration - Methods of calculating purchase consideration: Lump sum method, Net assets method, Net payment method, Intrinsic value method - Types of amalgamation <b>Alteration of Share</b>
<b>II</b>	<b>Accounts of Holding Companies</b> Consolidated Final Statement of Holding Companies and Subsidiary Companies (Inter-company holdings excluded) - Minority Interest - Cost of Control / Goodwill - Calculation of Capital Profit/ Revenue profit - Consolidated Balance Sheet (Revised)
<b>III</b>	<b>Accounts of Banking Company</b> Final statements of banking companies (As per the new provisions) - Non Performing assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance
<b>IV</b>	<b>Accounts of Insurance Companies</b> Final Statement of Insurance companies (As per the new provisions) - Life insurance - Revenue a/c, Profit and Loss a/c, Balance Sheet as per IRDA regulation 2002 - Life assurance fund – Valuation Balance Sheet -
<b>V</b>	<b>Liquidation of Companies</b> Liquidation - Modes of Winding Up - Statement of Affairs & Liquidator's Final statement of Account - Deficiency or

**TEXT BOOKS:**

1. Shukla, M.C., Grewal, T.S. & Gupta, S.C. (2019). *Corporate Accounting*. Chennai, India: S. Chand Publishing
2. Gupta, R.L. & Radhaswamy, M. (2018). *Corporate Accounting*. New Delhi, India: Sultan Chand & Sons
3. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. (2018). *Corporate Accounting*. New Delhi, India: Vikas Publishing House
4. Hanif, M. & Mukherjee, A. (2017). *Corporate Accounting*. New Delhi, India: McGraw-Hill (India) Pvt. Ltd.
5. Reddy, T.S & Murthy, A. (2017). *Corporate Accounting (Volume One)*. Chennai, Tamil Nadu: Margham Publications

**REFERENCE BOOKS**

1. Goyal, B.K. (2021). *Corporate Accounting*. New Delhi, India: Taxmann Publications
2. Jain, S.P & Narang, N.L. (2017). *Advanced Accountancy (Volume - II) (Corporate Accounting)*. Chennai, Tamil Nadu: Kalyani Publications.
3. Shukla, M.C., Gupta, S.C. & Grewal, T.S. (2016). *Advanced Accounts*. New Delhi, India: S. Chand Publishing

**Note: Latest Edition of the reading to be used. WEB**

**RESOURCES**

1. <https://resource.cdn.icai.org/62227bos50444-cp5.pdf>
2. <https://resource.cdn.icai.org/62228bos50444-cp6.pdf>
3. <https://resource.cdn.icai.org/62238bos50444-cp10.pdf>
4. <https://resource.cdn.icai.org/62232bos50444-cp8u2.pdf>
5. <https://resource.cdn.icai.org/62236bos50444-cp8u6.pdf>

6. <https://resource.cdn.icaa.org/62229bos50444-cp/.pdf>

## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective
Remember		
Understand	5	5
Apply	10	5
Analyze		
Evaluate		
Create		

\*CIA – 25 marks

\*\*Generic Skills - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	
Understand	
Apply	50
Analyse	50
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>		
	<b>A 12 Questions</b>		<b>B 10</b>
	<b>T</b>	<b>P</b>	<b>T</b>
I	2	-	1
II	2	-	-
III	2	-	-
IV	2	-	-
V	2	-	1
<b>Total Questions</b>	<b>10</b>	<b>0</b>	<b>2</b>

**Course Title: CORE X - FINANCIAL MANAGEMENT - II**

<b>Course Code : 45412</b>
<b>L:T:P:S : 5:0:0:0</b>
<b>Exam Hours : 03</b>

## Learning Objectives:

*On taking this course the student will be understand the impact of capital structure decisions and dividend policy on firm value and gain an in-depth understanding of management tools and*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the factors that influence capital structure decisions of a business organization
<b>CO2</b>	Understand the importance of capital budgeting and application of the various techniques for the evaluation of long term projects, their pros and cons and the basic
<b>CO3</b>	Understand the concept of working capital and its importance in a business, the factors that determine its quantum, the meaning and determination of operating cycle and the
<b>CO4</b>	Explain the key strategies and techniques used for managing cash, the determination of the best collection period for accounts receivables and techniques for effective management of
<b>CO5</b>	Understand the concept of dividend and justify the dividend strategies that support wealth maximization. (K2, K3, K4)

## Mapping of Course Outcomes to Program

**Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>
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	1	2	3	4	5
<b>CO1</b>	1	1	2	1	1
<b>CO2</b>	2	1	3	3	2
<b>CO3</b>	2	2	3	3	2
<b>CO4</b>	1	2	3	3	2
<b>CO5</b>	1	-	1	1	-

MODULE	CONTENTS OF
<b>I</b>	<b>Capital Structure:</b> Capital structures planning, Factors affecting Capital Structure, Determining Debt and equity proportion – Theories of Capital Structure: Net Income
<b>II</b>	<b>Basics of Capital Budgeting</b> - Cash flow estimation, Investment criteria – Discounted and non-discounted techniques - Net Present Value, Internal Rate of Return,
<b>III</b>	<b>Working Capital Management Policy:</b> Working Capital – Concept, Definition, Need, Planning of working capital – Permanent & Temporary - Determinants of working



IV	<b>Management of Cash, Receivables &amp; Inventory</b> Operating cycle analysis - Managing the components of working capital - inventory, receivables and cash – Cash Management – Introduction, Meaning & Importance - Cash Budget – Receivables Management –
V	<b>Dividend Policy:</b> Dividend – Concept, Types - Factors affecting dividend payment – Forms of dividend – Dividend Models - Walter's

#### TEXT BOOKS:

1. Khan, M.Y. & Jain, P.K. (2018). *Financial Management*. New Delhi. McGraw Hill (India) Pvt. Ltd.
2. Pandey I.M. (2021). *Financial Management*, Noida, New Delhi, India: Pearson India Education Services

## REFERENCE BOOKS

1. Murthy, A. (2020). *Financial Management*. Chennai, India: Margham Publications
2. Tulsian, P.C. & Tulsian, B. (2017). *Financial Management – A Self-study Text Book*. New Delhi, India: S. Chand Publishing
3. Chandra, P. (2020). *Fundamentals of Financial Management*. Noida, New Delhi, India: McGraw Hill (India) Pvt. Ltd.
4. Rustagi, R.P. (2018). *Financial Management*. New Delhi, India: Taxman Publications

**Note: Latest Edition to be used.**

## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Objective
Remember		
Understand		
Apply	10	5
Analyze	5	3
Evaluate		2
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;****Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	10
Apply	50
Analyse	30
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>		
	<b>A 10 Questions</b>	<b>B 10</b>	
	<b>T</b>	<b>P</b>	<b>T</b>
I	2	-	-
II	2	-	-
III	2	-	1
IV	1	1	1
V	2	-	1
<b>Total Questions</b>	<b>9</b>	<b>1</b>	<b>3</b>

**Course Title: CORE XI - CORPORATE LAW**

<b>Course Code : 45413</b>
<b>L:T:P:S : 5:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to gain knowledge on the procedures of company formation, meetings and quorum, process of profit distribution and maintenance of company accounts and understand the legal framework of LP and IBC.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the procedures relating the formation of a company and raising share
<b>CO2</b>	Explain the process of profit distribution and maintenance of accounts. (K3)
<b>CO3</b>	Demonstrate the importance of meetings and the quorum required for a meeting and the
<b>CO4</b>	Get an insight over Limited Liability Partnership Act, 2008 (K2)
<b>CO5</b>	Understand the framework of Insolvency and Bankruptcy Code Act. (K2)

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
<b>CO1</b>	2	2	3	2	2
<b>CO2</b>	1	1	3	3	2

<b>CO3</b>	1	1	1	1	1
<b>CO4</b>	1	1	1	3	1
<b>CO5</b>	1	2	3	2	1

<b>MODULE</b>	<b>CONTENTS OF MODULE</b>
<b>I</b>	<b>Introduction and Basics, Company Formation, Share Capital, Shareholders and Members (as per the Companies Act, 2013)</b> Introduction - Characteristics of a company - Lifting of corporate veil - Types of companies including one person company, small company and producer company - Association not for profit, illegal association - Formation of company – Promoters, their legal position - Pre-incorporation contract and provisional contracts - Online registration of a company - Memorandum of Association - Doctrine of Ultra Vires - Articles Of Association- Contents & Alteration,

II	<b>Profit Distribution</b> Profits and Divisible Profits – Declaration and Payment of Dividend – Unpaid Dividend – IEPF in case of Unpaid Dividend – Punishment for failure to pay Dividend - Right to Dividend - Books of Accounts – Consolidation of Accounts - <del>Financial Statements – Rectification of</del>
III	<b>Company's Meetings and Management</b> Composition of the board – Introduction to committees - Powers and liabilities of Directors – Number of directors, Types of Directors, Qualification of directors, DIN Types of company meetings – Quorum <del>Minutes of Meetings – Agenda</del>
IV	<b>The Limited Liability Partnership Act, 2008</b> Salient Features, Difference between LLP & Partnership, LLP & Company – <del>Formation &amp; Administration of LLP</del>

V	<b>Insolvency and Bankruptcy Code (IBC)</b> Insolvency and Bankruptcy - A Comparison - Legal Framework for Insolvency and Bankruptcy In India - Objectives of the Code <del>Structure of IBC – Administration of IBC</del>
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**TEXT BOOK:**

1. Kapoor, N.D. (2020). *Elements of Company Law*. New Delhi, India: Sultan Chand & Sons.
2. Sreenivasan, M.R. (2020), *Company Law as per Companies Act, 2013*. Chennai, India: Margham Publications

**REFERENCE BOOKS:**

1. Kapoor, G.K. & Dhamija, S. (2021). *Company Law*. New Delhi, India: Taxmann Publications.
2. Bagrial, A.K. (2019). *Company Law*. New Delhi, India: Vikas Publishing House Pvt. Ltd.
3. Maheswari, S.N. & Maheswari, S.K (2016). *Company Law*. Mumbai, India: Himalaya Publishing House

**Note: Latest Edition of the reading to be used.**

**WEB RESOURCES**

1. ICSI Study Material for IBC -

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA*

Marks (out of 40)	Descriptive 15	Objective
Remember	5	10
Understand	10	
Apply		
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** – Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;**

**Weightage 60%)**

Bloom's Category	Weightage %
Remember	30
Understand	70
Apply	
Analyse	
Evaluate	
Create	

#### **ALLOCATION OF QUESTIONS FOR END SEMESTER EXAMINATIONS**

MODULE	SECTIONS	
	A 10 Questions	B 10
I	2	2
II	2	2



III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: CORE XII - BUSINESS COMMUNICATION**

<b>Course Code : 45414</b>
<b>L:T:P:S : 5:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to improve his verbal and written communication and presentation skills and train and prepare for placements.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Apply communication tools, strategies and principles to make communication more
<b>CO2</b>	Develop an understanding about appropriate verbal skills of
<b>CO3</b>	Prepare various forms of business letters, reports, business proposals and forms of
<b>CO4</b>	Explain and illustrate the various interpersonal communication including
<b>CO5</b>	Groom and prepare themselves for placements through various stages (K 3)

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
CO1	3	3	1	2	2
CO2	3	3	1	2	2
CO3	3	2	1	2	2
CO4	3	1	1	2	3
CO5	3	1	1	2	3

MODULE	CONTENTS OF MODULE
I	<b>Introduction to communication:</b> Importance of Business Communication- Types and Effectiveness - Seven Cs of Communication. Using technology to improve business communication
II	<b>Verbal Communication</b> Effective Public Speaking - Body Language - When, What, How, To Whom to Speak - Presentation skills - Delivering the business presentation using visual aids, Handouts - Glossophobia and Low confidence - Motivation, Listening skills

<b>III</b>	<b>Business Correspondence (Written)</b> Guidelines to business communication - Formal & informal Writing - Tools of Business writing - Business Letter, Claims & Response to Claims (Accept, <del>Reject</del> , <del>Partially Accept</del> ), <del>Report</del>
<b>IV</b>	<b>Interpersonal Communication</b> Netiquette (email & online), Telephone Etiquette, Social Etiquette, Dress Etiquette (Corporate Dressing) - Effective Team Communication - Team building, Team spirit - Time management - Agenda, Minutes of meetings - <del>Business Email Etiquette</del>
<b>V</b>	<b>Placement Grooming</b> Cover Letter, Resume Writing, Pre-Placement Talk, Tests: Aptitude, <del>Technical Group Discussions, Personal</del>

#### **TEXT BOOKS:**

1. Nawal, M. (2020). *Business Communication* . New Delhi, India: Cengage
2. Rath, P., Shalini, K. & Ray, D. (2018). *Corporate Communication* . New Delhi, India: Cengage
3. Gupta, C.B. (2019). *Essential Business Communication*. New Delhi, India: Cengage
4. Rajendra Pal & Korlahalli J.S. (2015). *Essentials of Business Communication* . New Delhi, India: Sultan Chand & Sons.

## REFERENCE BOOKS

1. Jain, N. & Mukherji, S. (2020). *Effective Business Communication*. New Delhi, India: McGraw Hill India Pvt. Ltd.
  2. Mohan, K. Mohan, R.C. & Nirban, V.S. (2020). *Business Correspondence & Report Writing*. New Delhi, India: McGraw Hill India Pvt. Ltd.
  3. Rai, U. & Rai, S.M. (2019). *Business Communication*. Mumbai, India: Himalaya Publishing Pvt. Ltd.
  4. Bovee, C.L., Thill, J.V. & Raina, R.L. (2018). *Business Communication Today*. New Delhi.
- Note: Latest Edition of the reading to be used.**

## WEB RESOURCES

1. [www.businesscommunication.org](http://www.businesscommunication.org)

## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Objective
Remember	5	5
Understand	10	3
Apply		3
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;**

**Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	15
Understand	75
Apply	
Analyse	15
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ALLIED IV- BUSINESS**

**STATISTICS & OPERATIONS RESEARCH - II**

**Course Code :**

**L:T:P:S : 6:0:0:3**

**Exam Hours : 03**

**Learning Objectives:**

*On taking this course the student will be able to demonstrate knowledge on applications of statistics in business operation and experience the use of statistical tools to make scientific decisions in uncertain business environment*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Explain the term time series Classify the various components of time series
<b>CO2</b>	Interpret indices to identify trends in a data set. Construct simple and weighted price, quantity and value indices. Use the consumer
<b>CO3</b>	Explain basic probability axioms and rules. Calculate probabilities by using addition and multiplication law, with the terms
<b>CO4</b>	Explain the Transportation problem and formulate it as LPP and solve the problem Determine that an assignment problem is a
<b>CO5</b>	Define various terms and rules used in the Theory of Games. Identify strategic situations and represent them as games. Compute

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
<b>CO1</b>	2	3	3	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	2	3	3	3	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	2	3	3	3	3

MODULE	CONTENTS OF MODULE
<b>I</b>	Time Series Analysis – Trend – Seasonal Variation – Cyclical variations
<b>II</b>	Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – <del>Weighted Index – Geometric Index</del>
<b>III</b>	Probability – Addition and Multiplication Theorem – Conditional probability – Baye's Theorem <del>Baye's Theorem – Conditional Probability</del>
<b>IV</b>	Assignment and Transportation Problems
<b>V</b>	Game Theory - Games with saddle – Dominance – Graphical Method

**TEXT BOOKS:**

1. Dr. Vittal, P.R. (2012). *Business Statistics and Operations Research* . Chennai, India: Margham Publications
2. Dr. Rajagopalan, S.P. & Dr. Sattanathan, R. *Business Statistics and Operations Research*. New Delhi, India: McGraw Hill (India) Pvt. Ltd
3. Gupta, C.B. (2004). *An Introduction to Statistical Methods* . New Delhi, India: S. Chand Publishers

**REFERENCE BOOKS:**

1. Dr. Gupta, S.P. & Gupta, V. (2004). *An Introduction to Statistical Methods* . New Delhi, India:  
S. Chand Publishing
2. Gupta, P.K. & Hira, D.S. (2012). *Introduction*

**Note: Latest Edition of the reading to be used.**

**ASSESSMENT PATTERN****Theory Examination**

**CIA I & II: 50 Marks Each, Total to be converted into 25 marks**

CIA I – Multiple Choice Questions CIA II – Description type questions





**FIFTH SEMESTER  
SYLLABUS  
OF  
B.Com (Accounting  
& Finance)**

## SEMESTER V

### Course Title: CORE XIII - BASICS OF COST ACCOUNTING

<b>Course Code</b>	<b>:45515</b>
<b>L:T:P:S</b>	<b>: 6:0:0:0</b>
<b>Exam Hours</b>	<b>: 03</b>

#### **Learning Objectives:**

*On taking this course the student will be able to possess in-depth knowledge about the basic cost concepts and its objectives, apply cost control and reduction techniques in practical, determine stock levels for efficient materials management, compute labour costs, analyze the implication of overheads and their effective apportionment, prepare the cost ledger and reconcile the cost and financial statements.*

#### **Course Outcomes: At the end of the course the**

<b>CO1</b>	Demonstrate the basic concept of cost and how costs are presented in financial statements. (K2)
<b>CO2</b>	Compute the cost of a product by preparing a cost sheet and quotation for a production (K2)
<b>CO3</b>	Discover the need for fixing stock levels for production and its computation. Prepare stores ledger to value of closing (K2)
<b>CO4</b>	Understand the different wage payment systems and their computation, the concept (K2)

<b>CO5</b>	Develop knowledge regarding overheads and the concept of allocation and apportionment of
<b>CO6</b>	Create cost ledger and identify the reasons for disagreement of profit and prepare the <i>reconciliation statement (K2)</i>

### Mapping of Course Outcomes to Program

#### Outcomes:

CO/PO/PSO	PO				
	1	2	3	4	5
<b>CO1</b>	1	2	3	3	1
<b>CO2</b>	1	1	2	3	2
<b>CO3</b>	2	2	2	3	1
<b>CO4</b>	3	3	2	3	2
<b>CO5</b>	2	2	3	3	1
<b>CO6</b>	-	1	3	3	1

MODULE	CONTENTS OF
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I	<b>CAS-1:</b> Meaning, nature and scope of Cost Accounting, Cost analysis, Concepts and Classifications, Differences between Cost and Management accounting, Cost and Financial accounting, Cost control and Cost reduction: Meaning, Importance
II	<b>CAS-6:</b> Material purchase control: Level, aspects, need and essentials of material control - Stock level determination - Maximum, Minimum, Reorder, Danger and Average - Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis - Material costing: Issue
III	<b>CAS-7:</b> Labour: Essentials of a good wage system, Methods of Wage Payment: Time Rate, Piece Rate, Taylor, Halsey and Rowan - Different types of Bonus plan: Gantt's task and bonus plan, Merricks multiple piece rate system - Causes of Labour Turnover, Methods of calculating

<b>IV</b>	<b>CAS-3:</b> Overheads: Meaning and Definition, Importance of overhead costs, Classification of overhead costs, Codification of overheads – Departmentalisation of overheads – Methods of apportionment of overheads: Primary and Secondary apportionment – Under-
<b>V</b>	Preparation of cost ledger – Integral & Non-Integral Accounts - Reconciliation of Cost and Financial Accounts

#### **TEXT BOOK:**

1. Khan, M.Y. & Jain, P.K. (2017). *Cost Accounting* . New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Maheswari, S.N. & Mittal, S.N (2021). *Cost Accounting Principles and Practice* . New Delhi, India: Shree Mahavir Book Depot
3. Lal, J. & Srivastava, S. (2020). *Cost Accounting* . New Delhi, India: McGraw Hill (India) Pvt. Ltd

#### **REFERENCE BOOKS:**

1. Reddy, T.S. & Hariprasad Reddy, Y.T. (2020). *Cost Accounting* , Chennai, India: Margham Publications
2. Jain, S.P & Narang, K. L. (2019). *Cost Accounting* . New Delhi, India: Kalyani Publications
3. Singh, M. & Chauhan, M. (2020). *Cost Accounting*. Mumbai, India: Himalaya Publishing House.
4. Dr. Gupta, S. Dr. Bhatia & Dr. Bhatia

**Note: Latest Edition of the reading to be used.**

## **WEB RESOURCES**

1. [www.cost-accounting-info.com](http://www.cost-accounting-info.com)
2. [www.introtocost.info](http://www.introtocost.info)
3. <https://fasab.gov/resources/managerial-cost->

## **ASSESSMENT PATTERN**

### **CIE- Continuous Internal Evaluation (40 Marks)**

<b>Bloom's Category</b>	<b>CIA *</b>	
<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective 10</b>
Remember		
Understand	5	5
Apply	5	5
Analyze	5	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
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Remember	15
Understand	25
Apply	45
Analyse	15
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

MODULE	SECTIONS		
	A 10 Questions		B 10
	T	P	T
I	2	-	1
II	1	1	1
III	1	1	1
IV	2	-	-
V	2	-	-
<b>Total Questions</b>	<b>8</b>	<b>2</b>	<b>3</b>

**Course Title: CORE XIV- INCOME TAX LAW AND  
PRACTICE - I**

<b>Course Code :45516</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>



**Learning Objectives:**

*On taking this course the student will be introduced to the basic concepts of income tax and its provisions and its application under various heads of income*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Examine the basic concepts of schedules rate of tax liability, the basic concepts of income tax, total income and different heads (K2, K4)
<b>CO2</b>	Apply and practice the computation of salary income (K2, K5)
<b>CO3</b>	Produce annual value of house property and computation under different circumstances.
<b>CO4</b>	Define the allowable and non allowable expenses and provisions relating to income
<b>CO5</b>	Define income tax authorities and their role (K1, K2)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	3	2	1	2	1
<b>CO2</b>	3	2	2	3	3
<b>CO3</b>	2	1	2	3	2
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	1	1	3

MODULE	CONTENTS OF
I	<b>Definitions</b> – Income; Person; Assessment year; Previous year; Assesses; Residential Status – of individual, HUF, Firm & Company, scope of Total Income and Incidence of Tax:
II	<b>Income from Salaries</b> - Definition - Basis of charge - Types of allowances – allowances exempt from tax, special allowances, allowances partially exempted - Perquisites when taxable & not taxable and their valuation for tax purposes - Provident Fund - Recognized Provident fund, <del>Special Provident Fund, PPF</del>
III	<b>Income from House property</b> - Basis of charge - Self-occupied Property - Annual value – Deemed to be let-out – Let-out – Treatment for Unrealized Rent and Vacancy Loss – Annual Value - Gross <del>Annual Value - Net Annual Value</del>
IV	<b>Income from business/Profession</b> - Expenses specifically allowed and inadmissible expenses - Provision relating to Depreciation - Block of assets - Deemed Profits & Undisclosed Income - Compulsory maintenance of books of <del>account, Balance Sheet, Statement of Affairs</del>
V	<b>Income Tax Authorities</b> - Power of Assessing officers, Powers of Central Board of Direct taxes - Role and Powers

**TEXT BOOKS:**

1. Dr. Singhania, V.K., *Students' Guide to Income Tax*. New Delhi. Taxman Publications
2. Dr. Mehrotra, H.C. & Dr. Goyal, S.P. *Income Tax Law & Accounts*. Agra. Sahitya Bhavan Publications.
3. Gaur, V.P. & Narang, D.B. *Income Tax Law & Practice*. New Delhi. Kalyani Publishers.
4. Reddy, T.S. & Reddy, Y.H. *Income Tax Theory, Law & Practice*. Chennai. Margham Publications.

**ASSESSMENT PATTERN****CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Objective
Remember		4
Understand		3
Apply	8	3
Analyze	7	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	10
Apply	40
Analyse	40
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>		
	<b>A 10 Questions</b>		<b>B 10</b>
	<b>T</b>	<b>P</b>	<b>T</b>
I	2	-	-
II	-	2	-
III	-	2	-
IV	-	2	-
V	2	-	2
<b>Total Questions</b>	<b>4</b>	<b>6</b>	<b>2</b>

**Course Title: CORE XV -  
PRACTICAL AUDITING**

<b>Course Code : 45517</b>
<b>L:T:P:S : 6:0:0:0</b>

**Exam Hours : 03**

**Learning Objectives:**

*On taking this course the student will be able to learn the concept of auditing, its classification, the role of auditor and his appointment procedure and remuneration and, also gain knowledge on recent developments such as operational, management and information system audit .*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the basic auditing principles, concepts, planning an audit and due
<b>CO2</b>	Illustrate the steps required to perform internal control and internal check,
<b>CO3</b>	Understand the concept of depreciation & provisions and special audit for different
<b>CO4</b>	Pronounce the qualification for a company auditor and procedure for his appointment
<b>CO5</b>	Apply auditing in a computerized environment and its utility in practical
<b>CO6</b>	Understand the concept of management audit and operational audit. (K2)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	1	2	1	2	1
<b>CO2</b>	3	2	1	2	1
<b>CO3</b>	1	1	1	1	1

<b>CO4</b>	3	2	1	2	1
<b>CO5</b>	3	2	1	3	2
<b>CO6</b>	3	2	1	3	3

<b>MODULE</b>	<b>CONTENTS OF</b>
<b>I</b>	Meaning and definition of auditing, Distinction between auditing and accounting, Objectives, Advantages and limitations of audit, Scope of audit, Classifications of audits – Audit planning, Meaning – Audit programme, Meaning, Objectives and Contents – Audit note book, contents, Usefulness of audit note book – Audit working papers, Meaning, Ownership and custody – Test <del>checking and Routine checking meaning</del>
<b>II</b>	Vouching, meaning and Definitions, Objectives, Trading transactions, Audit of ledger, Scrutinizing of ledgers, Vouching of cash receipts and payments, Vouching of outstanding assets and liabilities – Verification, Meaning, <del>Classification and Verification of</del>
<b>III</b>	Depreciation and reserves, Meaning, Auditor's duty with regard to depreciation, Reserves and provisions, Distinguish between reserves and provision, Depreciation of wasting Assets – Special

IV	Appointment of auditors, Appointment of first auditor, Appointment by central government, Filling of casual vacancy, Appointment by special resolution, Re- appointment and compulsory re- appointment – Ceiling on the number of Auditorship <del>Removal of auditor</del>
V	Information Systems Audit (ISA), Meaning, Division of auditing in ISA environment, Impact of computerization on audit approach, Online Computer System Audit – Procedure of audit under ISA system - Management <del>Final Test Question Objective</del>

**TEXT BOOKS:**

1. Pagare, D. (2016). *Principles and Practice of Auditing*. New Delhi, India: Sultan Chand Publications.
2. Saxena, R.G., (2020). *Principles and Practice of Auditing*. Mumbai, India: Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Gupta, K. Arora, A. (2015). *Fundamentals of Auditing*. New Delhi, India: McGraw Hill (India) Pvt. Ltd
2. Jena, B.M. & Satapathy, S.K. (2019). *Principles and Practice of Auditing*. Mumbai, India: Himalaya Publishing House.
3. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*. New Delhi, India: ICAI.

**Note: Latest Edition of the reading to be used. WEB**

**RESOURCES**

1. <https://www.tutorialspoint.com/auditing/>
2. <https://www.accountingnotes.net/auditing>
3. [https://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing- II.pdf](https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)
4. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>
5. <https://www.icsi.edu/media/webmodules/publications/FULL%20FAA%20PDF.pdf>



## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective 10
Remember		10
Understand	10	
Apply		
Analyze	5	
Evaluate		
Create		

\*CIA – 25 marks

\*\*Generic Skills – Internship, Quiz, Current Affairs,  
Field Visits, Projects, Seminars etc.

### ESE- End Semester Examination (100 Marks; Weightage 60%)

Bloom's Category	Weightage %
Remember	10

Understand	90
Apply	
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: CORE XVI: CUSTOMS AND GOODS &  
SERVICE TAX**

<b>Course Code : 45518</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course, the student will be able to acquire knowledge on the concept of goods and service tax, its implementation and applications in the current business environment and its registration and payment procedures through the electronic ledger.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the concept of Indirect Tax and Custom Laws and exemption of duties (K2)
<b>CO2</b>	Build knowledge on concepts of GST and the implementation of GST in India (K2)
<b>CO3</b>	Classify the Goods and services exempted from tax and understand the procedures of
<b>CO4</b>	Develop knowledge about Input Tax credit, tax credit in special circumstances and
<b>CO5</b>	Understand the taxability procedure on goods and services and advanced ruling and

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
<b>CO1</b>	3	3	2	3	2
<b>CO2</b>	3	3	2	3	2
<b>CO3</b>	3	3	2	3	2
<b>CO4</b>	3	3	2	3	2
<b>CO5</b>	3	3	2	3	2

<b>MODULE</b>	<b>CONTENTS OF</b>
<b>I</b>	<b>Introduction to indirect tax and customs</b> Introduction, Features of indirect tax , Role of indirect taxation , Merits and demerits of indirect tax – Customs law,
<b>II</b>	<b>Goods and Services Taxes (theory only)</b> Genesis of GST in India, Concepts of GST, Need for GST, Benefits of GST, Framework of GST as introduced in India
<b>III</b>	<b>Place, Time, Value of supply (theory only)</b> Concepts of supply, Classification, Goods and services, Place of supply: within state, interstate, import and export –
<b>IV</b>	<b>Input tax credit and reverse charge mechanism</b> Eligible and ineligible input tax credit, Doctrine of Unjust Enrichment, Apportionment of credit and blocked
<b>V</b>	<b>Taxation under GST (Theory only)</b> Taxability of E-commerce, anti- profiteering, E- way bills, Payment of tax, Interest, Penalty, Interest on delayed payment of tax, Zero- rated supply, Offences and penalties, approach -

**TEXT BOOK:**

1. Reddy, T.S. & Murthy, A. (2019). *Business Taxation (Goods & Service Tax-GST)*. Chennai, India: Margham Publishers.
2. Datey V S. & Sachdeva, K. (2018), *Principles of GST and Customs Law*. Chennai, India: Taxmann Publications
3. Saha, R.G., Dr. Shah, D. & Dr. Usha Devi, N. (2020). *GST (Indirect Taxes)*. Mumbai, India: Himalaya

**REFERENCE BOOK:**

1. Dr. Mehrotra, H.C. & Prof. Agarwal, V.P.(2018). *Goods & Service Tax (GST)*. Agra, India: Sahitya Bhavan Publication
2. Bansal, K. M. (2021). *GST & Customs Law*. Chennai, India: Taxmann Publication.
3. Dr. Varadharaj, S. (2019) *Indirect Taxation (GST and Customs)*. Chennai: India. Sri Rudhra Learning.

**Note: Latest Edition of the reading to be used.**

**WEB RESOURCES**

1.  
<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2021.pdf>
2.  
<https://www.icsi.edu/media/webmodules/Reading%20Material/11%20Jan%202021.pdf>

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

<b>Bloom's Category</b>	<b>CIA*</b>	
<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective</b>
Remember		10
Understand	10	
Apply		
Analyze	5	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	90
Apply	
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ELECTIVE I (OPEN): INTERNATIONAL  
BUSINESS**

<b>Course Code : 45519</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to gain knowledge about the international business environment, principles and theories of international trade, and assess various international business avenues, financial markets and global financial transactions.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the international business environment and justify the need for
<b>CO2</b>	Identify the modes of entry into international business and explore the
<b>CO3</b>	Describe the international trade theories, concepts and functional framework of
<b>CO4</b>	Develop in depth knowledge regarding export-import policies and carry out
<b>CO5</b>	Organize the information for international finance and identify the modes of payment in

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	3	3	1	2	3
<b>CO2</b>	3	3	2	1	3
<b>CO3</b>	1	1	1	1	-
<b>CO4</b>	2	1	3	2	3
<b>CO5</b>	2	2	2	2	2

<b>MODULE</b>	<b>CONTENTS OF</b>
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I	<b>International Business Environment:</b> International Business: Meaning, Nature, Concept – Micro and Macro Environment, STEEPLE/PESTLE analysis – Globalization: Meaning and implications, Drivers of
II	<b>International Business Avenues:</b> Differences between Domestic and International Business - Different Modes of entry into International Markets, Factors, Types: Indirect and Direct Exports, Production Abroad,
III	<b>Introduction to International Business Theories:</b> Theory of Mercantilism: Absolute Advantage, Comparative Advantage, Heckscher-Ohlin Theory, The New Product Life Cycle Theory, The New Trade
IV	<b>Overview of Export &amp; Import:</b> India's Export-Import (EXIM) Policy - Promotional Measures - Export-oriented-Units (EOUs) - Deemed Exports - Export-
V	<b>International Financial market:</b> International Financial Markets: Equity, Debt, Foreign Exchange, Commodities, Derivatives, FDIs, FIIs - Role of Banks in Global Financial Transactions -

**TEXT BOOK:**

1. Cherunilam, F. (2019). *International Business Text and cases* . Mumbai, India: Himalaya Publishing House
2. Verma, S. (2021). *International Business* . New Delhi, India: Pearson India Education Services

**REFERENCE BOOKS:**

1. Subba Rao, P. (2019). *International Business (Text and cases)* . Mumbai, India: Himalaya Publishing House.
2. Jeevanandham, C. (2020). *Foreign Exchange and Risk Management*. New Delhi, India: S. Chand & Sons.
3. Krugman, P. R., Obstfeld, M. & Melitz, M. J. (2018). *International trade: theory and policy*. New Delhi, India: Pearson India Education Services.

**Note: Latest Edition of the reading to be used. WEB RESOURCES**

1. [www.fte.org](http://www.fte.org)
2. [www.lpude.in](http://www.lpude.in)
3. [www.open.umn.edu](http://www.open.umn.edu)

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA *
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Marks (out of 40)	Descriptive 15	Objective
Remember	5	5
Understand	5	5
Apply	-	
Analyze	5	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

Bloom's Category	Weightage %
Remember	15
Understand	85
Apply	
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

MODULE	SECTIONS	
	A 10 Questions	B 10

I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**SIXTH SEMESTER  
SYLLABUS  
OF  
B.COM (ACCOUNTING  
& FINANCE)**

**Course Title: CORE XVII: MANAGEMENT ACCOUNTING**

<b>Course Code : 45620</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be introduced to the various tools and techniques of management accounting and their importance in decision-making*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Recall the importance of Management accounting and imbibe critical thinking skills to
<b>CO2</b>	Evaluate the financial position of the business by using ratio analysis. (K5)
<b>CO3</b>	Apply the financial statement like cash flow statement and funds flow statement in
<b>CO4</b>	Analyze Cost-volume-Profit techniques to determine Optimal managerial decisions like
<b>CO5</b>	Provide knowledge about budget, budgetary control and Standard costing to prepare
<b>CO6</b>	Enhance the knowledge to prepare various reports that are required by the companies to

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
CO1	2	1	3	3	1
CO2	1	1	3	2	1
CO3	2	1	3	2	1
CO4	2	1	2	3	1
CO5	3	1	3	2	1
CO6	2	1	3	2	1

MODULE	CONTENTS OF
I	<b>Management Accounting &amp; Ratio Analysis</b> Management Accounting – Meaning, scope, importance and limitations. Management Accounting vs. Cost Accounting – Management Accounting vs. Financial Accounting - Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size

<b>II</b>	<b>Cash Flow Statement &amp; Funds Flow Statement</b> Cash Flow Statement as per AS 3 - Cash flow from Operating, Investing & Financing Activities. Funds Flow Statement - Changes in
<b>III</b>	<b>Marginal Costing as a Technique</b> – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety - Marginal Costing – Decision-making – Sales-Mix – Exploring New Markets – Make
<b>IV</b>	<b>Budgetary control &amp; Standard Costing</b> – Budgetary Control - Meaning, objectives, merits and demerits – Types of Budgets – Purchase, Production, Sales, Cash and Flexible Budgets, Zero based Budget. Standard Costing – Meaning, Concept,
<b>V</b>	<b>Management Reporting:</b> Meaning - Objectives - Essential of a good Reporting System - Significance, Types: Segmental Reporting, Integrated Reporting - Accounting



**TEXT BOOK:**

1. Reddy, T.S., & Reddy, Y.H., (2020) *Management Accounting* . Chennai, India: Margham Publications
2. Gupta S.K., Sharma R.K., Gupta N. (2019). *Management Accounting - Principles and Practice* . Chennai, India: Kalyani Publishers

**REFERENCE BOOKS:**

1. Khan, M. Y. & Jain, P. K. (2017). *Management accounting: Text, problems and cases* . New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Jain, S.P. & Narang, K.L. (2011). *Cost & Management Accounting* . Chennai, India: Kalyani Publishers
3. Arora, M.N. (2021). *A Text Book of Cost & Management Accounting* . New Delhi, India: S. Chand

**Note: Latest Edition of the reading to be used. WEB RESOURCES**

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-April-2021.pdf>
2. <https://www.pdfdrive.com/management-accounting-books.html>

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective 10

Remember		10
Understand	5	
Apply	5	
Analyze	5	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	10
Apply	40
Analyse	40
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>			
	<b>A 10 Questions</b>		<b>B 10</b>	
	<b>T</b>	<b>P</b>	<b>T</b>	<b>I</b>

I	1	1	1
II	2	-	-
III	1	1	-
IV	1	1	-
V	2	-	2
<b>Total Questions</b>	<b>7</b>	<b>3</b>	<b>3</b>

**Course Title: CORE XVIII: COSTING  
METHODS AND TECHNIQUES**

**Course Code : 45621**

**L:T:P:S : 6:0:0:0**

**Exam Hours : 03**

**Learning Objectives:**

*On taking this course the student will be able to understand the costing procedures in various industries like job, process, contract and service and gain knowledge on the emerging trends in cost management and its applications.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the job costing procedures and determine the economic batch quantity
<b>CO2</b>	Identify the operating costing procedures in various service industries and Apply the
<b>CO3</b>	Analyze the various industries using a process costing and prepare process

<b>CO4</b>	Understand the contract costing system and ascertain notional profits for various
<b>CO5</b>	Build knowledge regarding new costing techniques and apply those techniques for

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	1	2	2	3	-
<b>CO2</b>	2	3	3	3	1
<b>CO3</b>	1	2	2	3	1
<b>CO4</b>	2	2	3	3	1
<b>CO5</b>	2	2	1	1	2

<b>MODULE</b>	<b>CONTENTS OF</b>
<b>I</b>	<b>Job &amp; Batch Costing</b> Job Costing: Meaning, Definition of job, Features, Objectives, Merits & demerits – Job Costing Procedures - <del>Batch Costing: Meaning, Definition of</del>
<b>II</b>	<b>Operating Costing:</b> Meaning, Application of operating costing method, Operating cost units – Operating

III	<b>Process Costing:</b> Meaning of Process costing, Characteristic features, Types of industries using process costing, Advantages of process costing, Disadvantages of process costing – Difference between process costing & job costing - Important aspects of process costing – Process Losses - Normal
IV	<b>Contract costing:</b> Characteristic features of contracts and contract costing, System of contract costing - Recording of costs of a contract – Recording of value and profit on contracts – Profit/loss on contracts - Meaning of Notional profit, Computing
V	<b>Emerging trends in cost accounting (Theory only):</b> Target costing: Features, Advantages, Methodology, Methods of establishment of target costs - Activity Based Costing – Problems with traditional costing, concept and usefulness of activity based, cost allocation and stages under ABC, LIFO, FIFO, LIFO, FIFO

#### TEXT BOOK:

1. Khan, M.Y. & Jain, P.K. (2017). *Cost Accounting*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Maheswari, S.N. & Mittal, S.N (2021). *Cost Accounting Principles and Practice*. New Delhi, India: Shree Mahavir Book Depot
3. Lal, J. & Srivastava, S. (2020). *Cost Accounting*. New Delhi, India: McGraw Hill (India) Pvt. Ltd.

## REFERENCE BOOKS:

1. Reddy, T.S. & Hariprasad Reddy, Y.T. (2020). *Cost Accounting*, Chennai, India: Margham Publications
2. Jain, S.P & Narang, K. L. (2019). *Cost Accounting*. New Delhi, India: Kalyani Publications
3. Singh, M. & Chauhan, M. (2020). *Cost Accounting*. Mumbai, India: Himalaya Publishing House.

**Note: Latest Edition of the reading to be used.**

## WEB RESOURCES

1. [www.cost-accounting-info.com](http://www.cost-accounting-info.com)
2. [www.introtocost.info](http://www.introtocost.info)
3. <https://fasab.gov/resources/managerial-cost-accounting-resources>

## ASSESSMENT PATTERN

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	
Remember		
Understand	5	5

Apply	5	5
Analyze	5	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

### **ESE- End Semester Examination (100 Marks;**

**Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	15
Apply	70
Analyse	5
Evaluate	
Create	

### **ALLOCATION OF QUESTIONS FOR END SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>		
	<b>A 10 Questions</b>		<b>B 10</b>
	<b>T</b>	<b>P</b>	<b>T</b>
I	2	-	1
II	2	-	-
III	1	1	1

IV	1	1	-
V	2	-	2
<b>Total Questions</b>	<b>8</b>	<b>2</b>	<b>4</b>

**Course Title: CORE XIX: INCOME TAX LAW AND PRACTICE - II**

<b>Course Code : 45622</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course the student will be able to gain competence in computing total income and tax liability and to train them to file IT returns online.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Identify short term and long term capital gains. (K1, K2, K3)
<b>CO2</b>	Explain the concept of income from other sources like gift, dividend etc. and tax thereon. (K2, K3)
<b>CO3</b>	List the procedures for set off and carry forward. (K2, K3)
<b>CO4</b>	Apply and practice the permissible deductions from gross total income as per 80 C to 80 JJ and computation of tax. (K1, K2, K3)
<b>CO5</b>	Define TDS and deductions of filing IT. (K1, K2)
<b>CO6</b>	State the assessment procedures. (K1, K2)



**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	
<b>CO1</b>	1	1	3	3	1
<b>CO2</b>	2	1	2	3	1
<b>CO3</b>	1	2	2	3	2
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	2	3	3	3
<b>CO6</b>	3	1	1	1	3

MODULE	CONTENTS OF
<b>I</b>	<b>Capital Gains</b> - Meaning of terms Capital Assets & Transfer - Transaction not regarded as transfer – Short-term and Long term Capital Gains - Cost of acquisition - Fair market value - Cost of
<b>II</b>	<b>Income from other sources</b> - General income - Specific income - Computation of income from other
<b>III</b>	<b>Set off - Carry forward of losses</b> – inter source adjustment and

<b>IV</b>	<b>Deductions from Gross total income</b> u/s 80C to 80U (chapter VI A) - Assessment of individuals - Tax rates and
<b>V</b>	<b>Assessment procedure</b> - Self assessment - Best Judgment Assessment - Income Escaping Assessment - Advance Payment of taxes -

**TEXT BOOK:**

1. Singhania, M. & Singhania, V.K. (2020). *Students' Guide to Income Tax*. New Delhi, India: Taxman Publications
2. Gaur, V.P. & Narang, D.B. (2020). *Income Tax Law & Practice*. New Delhi, India: Kalyani Publishers.
3. Reddy, T.S. & Reddy, Y.H. (2020). *Income Tax Theory, Law & Practice*, Chennai, India: Margham Publications.

**REFERENCE BOOK:**

1. Mehrotra, H.C. & Goyal, S.P. (2020). *Income Tax Law & Accounts*. Agra, India: Sahitya

**Note: Latest Edition of the reading to be used**

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Objective
Remember		4
Understand		3
Apply	8	3
Analyze	7	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

Bloom's Category	Weightage %
Remember	10
Understand	10
Apply	40
Analyse	40
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

MODULE	SECTIONS	
	A 10 Questions	B 10

	<b>T</b>	<b>P</b>	<b>T</b>	<b>P</b>
I	-	2	-	2
II	-	2	-	2
III	2	-	-	2
IV	-	2	-	2
V	2	-	2	-
<b>Total Questions</b>	<b>4</b>	<b>8</b>	<b>2</b>	<b>8</b>

**Course Title: ELECTIVE II: (A) INVESTMENT  
MANAGEMENT**

<b>Course Code : 45623 (A)</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course, the student will be able to gain knowledge about the key investment concepts, various investment alternatives, capital markets and SEBI and kindle their interest to trade in stock market securities*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the differences between Investment and Speculation and list out the
<b>CO2</b>	Analyze the relationship between risk & return and determine the methods for
<b>CO3</b>	Identify the various investment alternatives available and understand the advantages and

<b>CO4</b>	Improve their knowledge relating capital markets and the role of regulatory authorities <i>(K1, K2)</i>
<b>CO5</b>	Analyze the factors determining the suitability of an investment. <i>(K1, K2)</i>
<b>CO6</b>	Understand the concept of mutual fund and insurance, various mutual fund and insurance

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	-	2	3	3	2
<b>CO2</b>	-	3	3	2	2
<b>CO3</b>	-	3	2	3	3
<b>CO4</b>	-	2	3	3	2
<b>CO5</b>	-	3	3	2	2
<b>CO6</b>	-	2	3	3	2

<b>MODULE</b>	<b>CONTENTS OF</b>
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I	<b>Introduction to Investments:</b> Investments: Introduction, Objectives – Savings, Investments and Speculation, Gambling & investment - Features of a Good Investment Programme – Investment Process - Attributes for evaluating Investment – Risk and Return <del>Current Trade-off between Return</del>
II	<b>Investment Environment:</b> Types of Investments - Commodities, Real Estate and Financial Assets – Equity, Fixed Income Securities, Deposits, Mutual funds, Equity oriented mutual funds,
III	<b>The Stock Markets in India:</b> Nature and Functions of the Stock Market, OTCEI & BSE, NSE, MCX & Role of Depositories, Security Market Indices – Differences - Trading system – Dematerialization - Role of Primary Market – New Issues Market – IPO – FPO – Rights issue - Bonus Issue - Procedures for Buying and Selling Shares – Tax consideration in Investment Management – Listing of securities – Merits Qualification Procedure -

IV	<b>Investment Analysis:</b> Fundamental Security Analysis – Economic analysis, Industry Analysis, Company Analysis - Technical Security Analysis – Dow Theory - Random Walk Theory – Markowitz Theory - Efficient Market Theory - Capital Asset Pricing Theory
V	<b>Investments in Mutual Funds:</b> Meaning, Need and advantages of investing in Mutual Funds - Concept of Net Asset Value (NAV), Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, Growth Funds, Income Funds, Balanced Funds, money market funds, Load vs. non load funds, Large-cap, Mid-cap, Small- cap funds, Index Funds, Exchange Traded Funds, Gilt Funds - Factors affecting choice of mutual funds - CRISIL Mutual Fund Ranking and its Usage <b>Investments in Insurance</b>

#### TEXT BOOKS:

1. Natarajan, L. (2019). *Investment Management*. Chennai, India: Margham Publishers
2. Chandra P. (2017). *Investment Analysis and Portfolio Management*. New Delhi, India: McGraw- Hill (India) Pvt. Ltd.
3. Bhalla, V.K. (2008). *Investment Management*. New Delhi. Delhi : S Chand & Company

**REFERENCE BOOKS:**

1. Agarwal, O.P. (2019). *Security Analysis & Investment Management*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.
2. Rustagi, R.P. (2013). *Investment Analysis & Portfolio Management*. New Delhi, India: Sultan Chand & Sons
3. Pandya, F.H. (2013). *Security Analysis & Portfolio Management*. Mumbai, India: Jaico Publishing House
4. Dr. Tripathi, V. (2020). *Fundamentals of Investments*. New Delhi, India: Taxmann Publications

**Note: Latest Edition of the Reading to be used.**

**WEB RESOURCES**

1. <https://www.pdfdrive.com/security-analysis-and-portfolio-management-e124443201.html>
2. <https://www.pdfdrive.com/investment-analysis-portfolio-management-e58032995.html>
3. <https://www.pdfdrive.com/security-analysis-and-portfolio-management-e22400517.html>

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA *
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Marks (out of 40)	Descriptive 15	Objective
Remember	5	5
Understand	5	5
Apply	5	
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

Bloom's Category	Weightage %
Remember	30
Understand	50
Apply	20
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

MODULE	SECTIONS	
	A 10 Questions	B 10

I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ELECTIVE II: (B) CORPORATE FINANCE**

<b>Course Code : 45623 (B)</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course, the student will be able to gain insight into the key aspects of corporate finance, corporate governance, ethics and corporate social responsibility, restructuring methods and ways of raising finance in the international markets*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the various sources of corporate finance and its importance in the
<b>CO2</b>	Determine the main constituents and the benefits of corporate governance and
<b>CO3</b>	Summarize and elaborate the importance of Corporate Social Responsibility in business

<b>CO4</b>	Explain the need and importance of corporate financial planning and determine
<b>CO5</b>	Outline the various methods of corporate restructuring and financial restructuring and
<b>CO6</b>	Explain the functioning of International Financial Market and gain knowledge about

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	-	2	3	3	2
<b>CO2</b>	-	3	3	2	2
<b>CO3</b>	-	3	2	3	2
<b>CO4</b>	-	2	3	3	2
<b>CO5</b>	-	3	3	2	2
<b>CO6</b>	-	2	3	3	2

<b>MODULE</b>	<b>CONTENTS OF</b>
---------------	--------------------

I	<b>Corporate Finance</b> – Nature, Importance, Objectives of Corporate Finance - Functions of Finance Manager - Shareholder Wealth Maximization - Agency Problems - Corporate Governance: Meaning, Origin, Objectives and Benefits of Corporate governance, Fundamental Pillars of Corporate Governance - <del>Business Ethics: Ethical issues in</del>
II	<b>Corporate Financial Planning</b> - Meaning, Definition, Objectives, Characteristics, Scope, Factors affecting financial planning, Essentials of a sound financial plan, Importance, Need, Problems in Corporate Financial Planning - Overtrading and Undertrading: Meaning, Causes, <del>Systemic Credit Rating</del>
III	<b>Corporate Restructuring</b> – Meaning, Reasons for corporate restructuring, Types of corporate restructuring: Stock swaps, Merger & its types, Shell company, Acquisitions including Cross-border Acquisitions, Joint venture, Strategic Alliance, Disinvestment, Spin-off, Demerger, Slump sale, Franchising, Takeovers, Divestiture - <del>Anti takeover strategies: Greenmail</del>

IV	<b>Financial Restructuring</b> - Meaning, Reasons, Components - Stock Split: Meaning, Objectives, Advantages and Disadvantages - Debt Consolidation and Corporate Debt Restructuring (CDR): Meaning,
V	<b>International Finance</b> - Basic concepts of International Money Market – International Currency Markets - International Credit Markets – Foreign Bonds & Eurobonds – Features -

**REFERENCE BOOKS:**

1. Angelo Corelli. (2018). *Analytical Corporate Finance*. Berlin, Germany: Springer International Publishing
2. Richard, A. B., Stewart, C. M., Franklin, A. & Pitabas, M. (2018). *Principles of Corporate Finance*. New Delhi, India: McGraw-Hill Education.
3. Pilbeam, Keith. (2013). *International Finance*. London, UK: Palgrave Macmillan
4. Shapiro, A.C & Hanouna, P. (2019). *Multinational Financial Management*. New Delhi, India: Wiley India Private Limited
5. Apte, P.G. (2006). *International Financial Management*, New Delhi, India: McGraw Hill (India) Pvt. Ltd.
6. Berk, J. & DeMarzo, P. (2019). *Corporate Finance*. London, UK: Pearson Education
7. Ross, S. A. (2018). *Fundamentals of Corporate Finance*. New York, USA: McGraw-Hill Education
8. Apte, P.G. (2020). *International Financial Management*. New Delhi, India: McGraw Hill (India) Pvt. Ltd

**Note: Latest Edition of the Reading to be used. WEB RESOURCES**

1. <https://www.pdfdrive.com/corporate-finance-corporate-finance-theory-and-practice-e158788603.html>
2. <https://www.pdfdrive.com/corporate-finance-principles-practice-e16763353.html>

## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective
Remember	5	5
Understand	5	5
Apply	5	
Analyze		
Evaluate		
Create		

\*CIA – 25 marks

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

### ESE- End Semester Examination (100 Marks;

**Weightage 60%)**

Bloom's Category	Weightage %
Remember	30
Understand	50
Apply	20
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ELECTIVE II: (C)**

**CORPORATE GOVERNANCE AND**

**Course Code : 45623 (C)**

**L:T:P:S : 6:0:0:0**

**Exam Hours : 03**

**Learning Objectives:**

*On taking this course, the student will be exposed to the main theoretical perspectives and framework of corporate governance, corporate social responsibility and the ethical, environmental and social dilemma, develop the good corporate governance skills to become a successful executive and a good leader in one's future business life, identify and manage corporate governance issues and implement*



**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the concept of business ethics and its relevance in management and business
<b>CO2</b>	Understand the concept of corporate Governance, the disclosure practices and
<b>CO3</b>	Develop knowledge about corporate governance reforms (K2)
<b>CO4</b>	Introduce and understand the concept of corporate social responsibility and managing
<b>CO5</b>	Explain the contemporary practices in corporate governance (K2)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	2	1	1	3
<b>CO2</b>	3	2	1	2	2
<b>CO3</b>	2	2	1	1	1
<b>CO4</b>	3	3	1	2	2
<b>CO5</b>	2	2	1	1	2

<b>MODULE</b>	<b>CONTENTS OF</b>
---------------	--------------------

I	<b>Governance And Business Ethics -</b> Introduction – Definition - Nature of Business Ethics – Characteristics - Causes of Unethical Behaviour - Work Ethics - Code of Conduct - Ethics in Indian business - Major Ethical Issues in Business - Ethics of Market-and Price - <del>Ethics of Environmental, Consumer and</del>
II	<b>Corporate Governance -</b> Concept - Structure and Principles - Corporate Governance in India - Initiatives and present position - Issues and Problems <del>in Corporate Governance – Disclosure</del>
III	<b>Corporate Governance Reforms -</b> Organizational Structure - Board of Directors - Composition and their Role - Powers and Responsibilities - Board <del>Meetings - Board Committees and their</del>
IV	<b>Corporate Social Responsibility (CSR) -</b> Business Perspective on Social change and human values in the area of globalization – Concept - Need and importance of CSR - CSR Principles and Strategies for organization - Best <del>Practices in CSR - Monitoring Ethical</del>
V	<b>Contemporary Practices and</b> <b>Emerging Perspective on Corporate</b> <b>Governance -</b> Stakeholders management- Corporate management structure for corporate governance - Decision making by boards - Board Objectives and

**TEXT BOOK:**

1. Fernando, A.C. (2013). *Business Ethics – An Indian Perspective*. New Delhi, India: Pearson India Education Services
2. Saraf, C.U. (2018). *Corporate Social Responsibility (CSR), Corporate Governance, Sustainable Development and Corporate Ethics/Business Ethics*. Mumbai, India: Himalaya

4. Murthy, C. S.V. (2019). *Business Ethics & Corporate Governance*. Mumbai, India: Himalaya Publishing House

**REFERENCE BOOKS:**

1. Kumar, S. & Rajan, S. (2019). *Business Ethics & Values*. Mumbai, India: Himalaya Publishing House
2. Mallin, C. (2019). *Corporate Governance (Indian Edition)*, New Delhi, India: Oxford University Press.
3. Tricker, B. (2018). *Corporate Governance- Principles, Policies, and Practice*, New Delhi, India: Oxford University Press
4. Jyotsna, G.B. & Joshi, R.C. (2019). *Business Ethics & Corporate Governance*. New Delhi,

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

Bloom's Category	CIA*	
Marks (out of 40)	Descriptive 15	Objective
Remember	5	5
Understand	10	5
Apply		
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

Bloom's Category	Weightage %
Remember	10
Understand	70
Apply	
Analyse	20
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

MODULE	SECTIONS	
	A 10 Questions	B 10
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ELECTIVE III: (A)**

**ENTREPRENEURIAL DEVELOPMENT AND**

**Course Code : 45624 (A)**

**L:T:P:S : 6:0:0:0**

**Exam Hours : 03**

**Learning Objectives:**

*On taking this course, the student will be able to understand the concept of entrepreneurship, identify significant changes and trends which create business opportunities, analyze the environment for potential business opportunities and provide conceptual exposure on converting idea to an entrepreneurial firm*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the basic concepts of entrepreneurship (K2)
<b>CO2</b>	Develop a B-Plan by the evaluation of business ideas and conduct of feasibility study

<b>CO3</b>	Understand the various institutions providing support to entrepreneurial ventures (K2)
<b>CO4</b>	Analyze the favorable environment required to run the venture successfully and the role
<b>CO5</b>	Criticize the challenges faced by women and rural entrepreneurs (K5)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	2	3	3	3
<b>CO2</b>	2	2	3	3	3
<b>CO3</b>	1	2	1	1	2
<b>CO4</b>	1	2	3	2	3
<b>CO5</b>	1	2	3	2	3

<b>MODULE</b>	<b>CONTENTS OF</b>
<b>I</b>	<b>Concept of Entrepreneurship:</b> Entrepreneur - Meaning - Functions of an entrepreneur - Traits of an Entrepreneur - Classification of Entrepreneurs – Myths on entrepreneurs – Concept of Intrapreneur – Entrepreneur Vs Intrapreneur - Concept of entrepreneurship – Factors

II	<b>Start Up - An Overview:</b> Business Model - Generation of Ideas - Sources of New Ideas - Methods of Generating Ideas, Opportunity Recognition – Feasibility Study: Market,
III	<b>Resource Mobilization &amp; Institutional Support:</b> Angel investors – Crowd-funding - Venture Capital Funds – Stock Market - Institutional support to entrepreneurs – Need - DIC, SIDO, NSIC, MSMEDI,
IV	<b>Managing Environments:</b> Economic, Technological and Social Environment – Business Cycles – Industry Cycles - Role of Government in promoting entrepreneurship – Policies and Schemes for promotion of MSME in
V	<b>Development of Women Entrepreneurship &amp; Rural Entrepreneurship:</b> Women Entrepreneurs – Concept – Growth – Challenges in the path of women entrepreneurship – Development of women entrepreneurship – Opportunities to Women Entrepreneurs – Initiatives, policies & schemes for women entrepreneurs - Grassroot entrepreneurship through Self Help

**TEXT BOOK:**

1. Charantimath, P.M. (2019). *Entrepreneurship Development and Small Business Enterprises* . New Delhi: India. Pearson India Education Services
2. Desai, V. (2019). *Dynamics of Entrepreneurial Development and Management*, Mumbai: India. Himalaya Publishing House.
3. Gordon, E & Natarajan, K. (2020). *Entrepreneurship Development* . Mumbai, India: Himalaya Publishing House Pvt. Ltd.

**REFERENCE BOOKS:**

1. Fisher, S. & Duane, J. (2016). *The Startup Equation: A Visual Guidebook To Building Your Startup* . New Delhi, India: McGraw Hill (India) Pvt. Ltd.
2. Barringer, B.R. & Ireland, D.R. (2020). *Entrepreneurship: Successfully Launching Ventures* . New Delhi, India: Pearson Education
3. Holt, D.H. (2016). *Entrepreneurship*. New Delhi, India. Pearson Education

**Note: Latest Edition of the reading to be used WEB**

**RESOURCES**

1. <https://openstax.org/details/books/entrepreneurship>
2. <https://www.entrepreneur.com/>
3. <https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-introduction-to-entrepreneurship/>
4. <https://vtechworks.lib.vt.edu/bitstream/handle/10919/70961/Chapter%206%20Entrepreneurship%20in%20the%2021st%20Century.pdf>



[206%20Entrepreneurship%20-%20Starting%20a%20Business.pdf?sequence=11&isAllowed=y](#)

5. <https://www.investopedia.com/terms/e/entrepreneur.asp>

## ASSESSMENT PATTERN

### CIE- Continuous Internal Evaluation (40 Marks)

Bloom's Category	CIA *	
Marks (out of 40)	Descriptive 15	Objective 10
Remember		10
Understand	5	
Apply	10	
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;  
Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	40
Apply	25
Analyse	25
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ELECTIVE III: (B) MARKETING  
MANAGEMENT**

<b>Course Code : 45624 (B)</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*On taking this course, the student will be able to understand the concepts of marketing and consumer behaviour and gain knowledge on the currently prevalent marketing environment.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the concepts and approaches in marketing and analyze the role of marketing
<b>CO2</b>	Identify the various factors influence consumer behaviour and locate Market
<b>CO3</b>	Determine the elements of marketing mix and develop a new product plan (K4, K6)
<b>CO4</b>	Apply different methods of pricing and create a channel of distribution (K3, K6)
<b>CO5</b>	Recognize the E-marketing tools and evaluate the impact of social media marketing (K2,

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO				
	1	2	3	4	5
<b>CO1</b>	3	3	2	2	3
<b>CO2</b>	3	3	3	2	3
<b>CO3</b>	3	2	3	3	2
<b>CO4</b>	2	2	3	2	3
<b>CO5</b>	3	2	3	2	3

MODULE	CONTENTS OF
I	<b>Introduction to Marketing :</b> Marketing: Definition, Nature, Scope and Features of Marketing, Importance of Marketing - Concepts and Approaches to Marketing - Product vs. Service Marketing – Market:
II	<b>Consumer Behaviour:</b> Definition of Consumer behavior, An overview of consumer behavior, Significance - Buying motives - Determinants of consumer behavior – Decision-making process - Market
III	<b>Product &amp; Marketing Mix strategies:</b> Product, Features of a product – Classification of goods – Service product - Elements of marketing mix (7P's) - Product Line – Product positioning - Product differentiation - New product
IV	<b>Value design -Pricing, Place &amp; Promotional strategies:</b> Pricing: Objectives, Factors influencing pricing decisions, Kinds of pricing, Methods of pricing - New product pricing strategy- Channels of Distribution, Importance,

V	<b>Development &amp; Issues in Marketing:</b> E-commerce: Significance of E-Commerce – e-Marketing, Tools of e- marketing, e-Tailing, Types of E-Tailers, Advantages of e- tailing - Shopping malls – Social Media Marketing, Importance of Social Media, Advantages and Disadvantages - <del>Services Marketing – Green Marketing</del>
---	---

#### **TEXT BOOK:**

1. Kotler, P (2016). *Marketing Management*. New Delhi, India: Pearson Education
2. Pillai, R.S.N. & Bagavathi. (2018). *Modern Marketing Principles*. New Delhi, India: S.Chand & Co.

#### **REFERENCE BOOKS:**

1. Sontakki, C.N. (2018). *Marketing Management* . New Delhi, India: Kalyani Publishers
2. Dr. Jayasankar, J. (2013). *Marketing* . Chennai, India: Margham Publications
3. Karunakaran. K. (2017). *Marketing Management Text and cases in Indian context* ., India: Himalaya Publishing House.
4. Sherlekar, S.A & Krishnamoorthy, R. (2018).

**Note: Latest edition of the reading to be used**

**Mumbai**

**WEB RESOURCES**

1. [www.learnmarketing.net](http://www.learnmarketing.net)
2. [www.marketingprofs.com](http://www.marketingprofs.com)
3. [www.marketmotive.com](http://www.marketmotive.com)
4. [www.markting91.com](http://www.markting91.com)

**ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

<b>Bloom's Category</b>	<b>CIA *</b>	
<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective</b>
Remember	5	5
Understand	10	5
Apply		
Analyze		
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;**

**Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
-------------------------	--------------------

Remember	30
Understand	70
Apply	
Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

**Course Title: ELECTIVE III: (C) HUMAN RESOURCE  
MANAGEMENT**

<b>Course Code : 45624 (C)</b>
<b>L:T:P:S : 6:0:0:0</b>
<b>Exam Hours : 03</b>

**Learning Objectives:**

*This course will facilitate the student to gain knowledge on the concept of human resources and methods to make optimum use of human capital and also explore the knowledge of recent trends such as E HRM, Human Resource Audit and their contemporary issues*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the basic concept of human resource management and its evolution and
<b>CO2</b>	Articulate human resource planning using quantitative and qualitative dimensions (K1, K2)
<b>CO3</b>	List the methods of training and explain its role towards human resource development
<b>CO4</b>	Explain performance appraisal methods and their link with compensation. (K1, K2)
<b>CO5</b>	Understand the concept of employee health, safety and digital HRM (K1, K2)
<b>CO6</b>	Explain the measures of welfare of the employees. (K1, K2)

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	1	1	1	1	1
<b>CO2</b>	3	1	1	1	1
<b>CO3</b>	3	1	1	1	2
<b>CO4</b>	3	1	1	1	2



<b>CO5</b>	3	2	2	2	2
<b>CO6</b>	3	2	2	2	2

<b>MODULE</b>	<b>CONTENTS OF</b>
<b>I</b>	<b>Human Resource Management -</b> Concept and functions, Role, Status and competencies of HR manager, HR policies, Evolution of HRM, Emerging challenges of Human Resource
<b>II</b>	<b>Human Resource Planning -</b> Quantitative and qualitative dimensions, Job analysis – Job description & job specification – Recruitment, concept & sources –
<b>III</b>	<b>Training and Development -</b> Concept and importance, Role specific and competency-based training, Training and development methods: Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity Training, In-basket, Management Games, Conferences and Seminars

IV	<b>Performance appraisal</b> - Nature, objectives and process, Performance management, Methods of Performance Appraisal, Potential appraisal, Employee counseling, Job changes - Transfers and promotions - Human Resource Audit – Compensation, Concept and policies, Base and supplementary compensation, <del>Individual, group and organization</del>
V	<b>Employee Health and Safety;</b> - Employee welfare - Social Security (excluding legal provisions) - Employer-employee relations: An overview, Grievance handling and redressal - Industrial disputes, Causes and Settlement machinery - Digital HRM – Digital Workforce - Human <del>Resource, Information Systems and</del>

**TEXT BOOK:**

1. Khanka, S.S. (2019). *Human Resource Management – Text and Cases* . New Delhi, India: S. Chand Publishing.
2. Durai, P. (2020). *Human Resource Management* New Delhi, India: Pearson India Education Services.
3. Dr. Jayashankar, J. (2013). *Human Resource Management*, Chennai:India, Margham Publications.

**REFERENCE BOOKS**

1. Rao, V.S.P. (2020). *Human Resource Management*. Chennai, India: Taxmann Publications
2. Aswathappa, K. (2017). *Human Resource Management Text and Case*. New Delhi, India: McGraw Hill (India) Pvt. Ltd
3. Gupta, S.K. & Joshi, R. (2020). *Fundamentals of Human Resource Management*. Chennai, India: Kalyani Publishers.

**Note: Latest Edition of the reading to be used WEB RESOURCES**

1.  
[https://www.researchgate.net/publication/305954894\\_Human\\_Resource\\_Management\\_Theory\\_and\\_Practice/link/57a740ce08aee07544c130bd/download](https://www.researchgate.net/publication/305954894_Human_Resource_Management_Theory_and_Practice/link/57a740ce08aee07544c130bd/download)
2.  
[http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human\\_Resource\\_Management\\_32088.pdf](http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf)

3. <https://brauss.in/hrm-basic-notes.pdf>

### **ASSESSMENT PATTERN**

**CIE- Continuous Internal Evaluation (40 Marks)**

<b>Bloom's Category</b>	<b>CIA*</b>	
<b>Marks (out of 40)</b>	<b>Descriptive 15</b>	<b>Objective</b>
Remember		10
Understand	10	
Apply		
Analyze	5	
Evaluate		
Create		

**\*CIA – 25 marks**

**\*\*Generic Skills** - Quiz, Current Affairs, Field Visits, Projects, Seminars etc.

**ESE- End Semester Examination (100 Marks;**

**Weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	10
Understand	90
Apply	

Analyse	
Evaluate	
Create	

**ALLOCATION OF QUESTIONS FOR END  
SEMESTER EXAMINATIONS**

<b>MODULE</b>	<b>SECTIONS</b>	
	<b>A 10 Questions</b>	<b>B 10</b>
I	2	2
II	2	2
III	2	2
IV	2	2
V	2	2
<b>Total Questions</b>	<b>10</b>	<b>10</b>

## **APPENDIX A OUTCOME BASED EDUCATION**

**Outcome-based education** (OBE) is an educational theory that bases each part of an educational system around goals (outcomes). By the end of the educational experience each student should have achieved the goal. There is no specified style of teaching or assessment in OBE; instead classes, opportunities, and assessments should all help students achieve the specified outcomes.

There are three educational Outcomes as defined by the National Board of Accreditation:

**Program Educational Objectives:** The Educational objectives of an engineering degree program are the statements that describe the expected achievements of graduate in their career and also in particular what the graduates are expected to perform and achieve during the first few years after graduation. [nbaindia.org]

**Program Outcomes:** What the student would demonstrate upon graduation. Graduate attributes are separately listed in Appendix C

**Course Outcome:** The specific outcome/s of each course/subject that is a part of the program curriculum. Each subject/course is expected to have a set of Course Outcomes

## **APPENDIX B - MAPPING OF**



COURSE OUTCOME



```
graph TD; A[COURSE OUTCOME] --> B[PROGRAM OUTCOME]; B --> C[PROGRAM EDUCATIONAL]; C --> D[DEPARTMENTAL MISSION]; D --> E[DEPARTMENTAL VISION];
```

PROGRAM OUTCOME

PROGRAM EDUCATIONAL

DEPARTMENTAL MISSION

DEPARTMENTAL VISION

## APPENDIX C

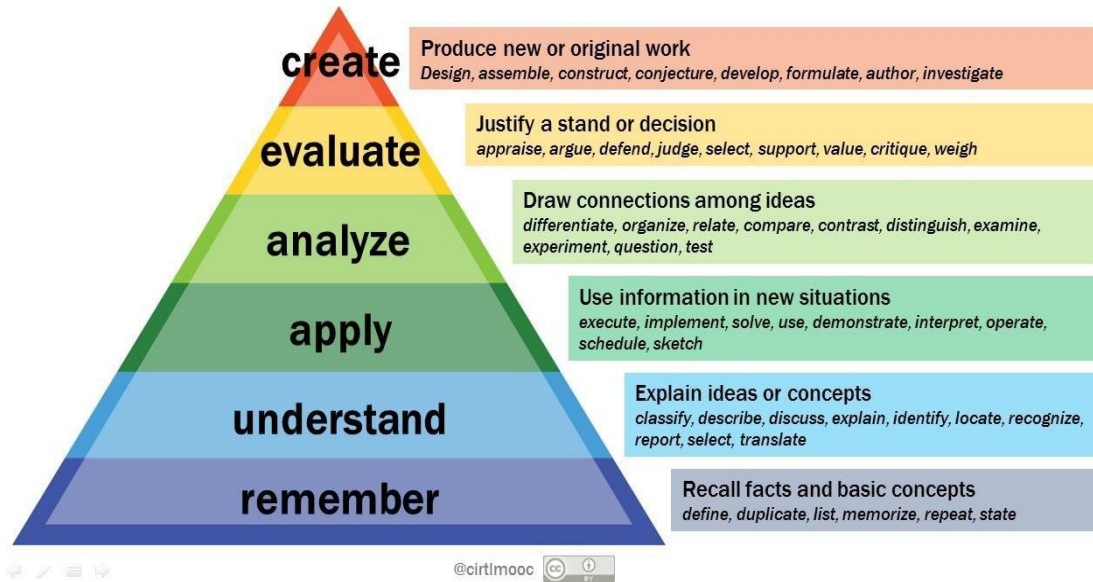
### BLOOM'S TAXONOMY

**Bloom's taxonomy** is a classification system used to define and distinguish different levels of human cognition—i.e., thinking, learning, and understanding. Educators have typically used Bloom's taxonomy to inform or guide the development of assessments (tests and other evaluations of student learning), curriculum (units, lessons, projects, and other learning activities), and instructional methods such as questioning strategies.

[[eduglossary.org](http://eduglossary.org)]



# Bloom's Taxonomy



























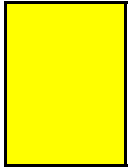




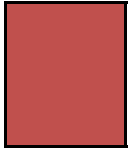




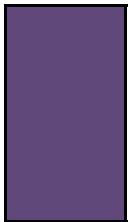




**Complete Match**



**Partial Match**



**No Match**



**Match in Different  
Semester**