

VIVEKANANDHA

COLLEGE OF ARTS AND SCIENCES FOR WOMEN

ELAYAMPALAYAM, TIRUCHENGODE (Tk.), NAMAKKAL (Dt.).

(Affiliated to Periyar University, Approved by AICTE,

Re-Accredited with 'A+' Grade by NAAC)

Recognized under section 2(f) & 12(B) of UGC ACT 1956,

An ISO 9001:2015 (Certified Institution).

AUTONOMOUS



DEPARTMENT OF COMMERCE

B.Com (A&F)

SYLLABUS & REGULATIONS

2023 REGULATIONS

FOR CANDIDATES ADMITTED FROM

2023 - 2024 & 2024-2025 ONWARDS

UNDER AUTONOMOUS & OBE PATTERN

AS PER BOS REVISED 2024-2025 ONWARDS

VIVEKANANDHA EDUCATIONAL INSTITUTIONS

Angammal Educational Trust

Elayampalayam, Tiruchengode (Tk.), Namakkal (Dt.)

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN
(Autonomous)
ELAYAMPALAYAM, TIRUCHENGODE
B.COM (ACCOUNTING & FINANCE) - REGULATIONS
(Candidates admitted from 2023-2024 and 2024-2025 Onwards)
As Per Revised BoS 2024-2025

1. SCOPE OF THE COURSE

B.Com (Accounting & Finance) is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, ICWA, and ACS etc.

I. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, CMA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com(A&F) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

II. OBJECTIVES OF THE COURSE

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

PROGRAMME OUTCOME

PO – 1: After completing three years of Bachelors of Commerce in Accounting & Finance (B.Com A&F) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3: The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

Program Specific Outcome (PSO)

PSO – 1 Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO –3 Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

PSO – 4 Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5 Learners will gain thorough systematic and subject skills within various disciplines of accounting

PSO – 6 Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO – 7 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

PSO – 8 Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

PSO – 9 Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10 Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO - 11 Learners will be able to do higher education and advance research in the field of commerce and finance

III. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com (A&F) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

REGULATIONS

IV. TRANSITORY PROVISIONS

Candidates who have undergone the UG Course of study before 2023-24 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2025-26. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

Duration

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

Curriculum

U.G. Programme

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part – IV	-	Skill Based Electives Non – Major Electives Environmental Studies Value Educations
Part – V	-	Extension activities

Extension Activities

All students should enroll in **Part V Vivekanandha Outreach Programme**– to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for practical paper the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

Continuous Internal Assessment (CIA)

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1. CIA Test I & II (Average)	-	5	5
2. Model Examination	-	10	5
3. Assignment	-	5	5
4. Seminar	-	0	5

Attendance

Upto 75%	-	0		
76 – 80%	-	1		
81 – 85%	-	2	}	}
86 – 90%	-	3		
91 – 95%	-	4		
96 – 100%	-	5		
			----	----
Total	-		25	25
			----	----

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both theory and practical papers at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo nation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condo nation fee.
4	Secured below 50% attendance	Not eligible to the write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after $\frac{1}{2}$ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

Provision is available for Improvement / Re-totaling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within three days (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

PASSING MINIMUM

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and50% in the aggregate of CIA+ESE.

MODERATION

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper
For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

Improvement

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

Supplementary Examinations

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.
4. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
5. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

Credit for U.G. Course

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
Total		140	140

Credit for P.G. Course

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
Total	91

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

Mark Statement

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGP A	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.

Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester
 G_i = Grade Point obtained for course i in any semester
 n refers to the semester in which such courses were credited

for a semester :

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

For the entire programme :

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{GGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfil the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non-Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

B.COM ACCOUNTING AND FINANCE

Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
FIRST YEAR							
FIRST SEMESTER							
Part I	23U1LT01	Language I	3	6	25	75	100
Part II	23U1LE01	English I	3	4	25	75	100
Part III	23U1AFC01	Core Paper I – Financial Accounting I	4	5	25	75	100
Part III	23U1AFC02	Core Paper II - Principles of Management	4	5	25	75	100
Part III	23U1AFDE01	Elective I - Business Communication	3	4	25	75	100
	23U1AFDE02	Elective I - Indian Economic Development					
	23U1AFDE03	Elective I - Business Economics					
Part IV	23U1AFS01	Skill Enhancement Course SEC-1 Aptitude for Competitive Success	2	2	25	75	100
	23U1ENAC01	Ability Enhancement Course (AECC 1) (Soft Skills for Effective Communication)	2	2	25	75	100
	23U1VE01	Yoga	2	2	25	75	100
		TOTAL	23	30	200	600	800
SECOND SEMESTER							
Part I	23U2LTO2	Language II	3	6	25	75	100
Part II	23U2LE02	English II	3	4	25	75	100
Part III	23U2AFC03	Core Paper III – Financial Accounting II	4	5	25	75	100
Part III	23U2AFC04	Core Paper IV- Business Law	4	5	25	75	100
Part III	23U2AFDE04	Elective II – Human Resource Management	3	4	25	75	100
	23U2AFDE05	Elective II-International Trade					
	23U2AFDE06	Elective II – Working Capital Management					
Part IV	23U2AFS01	Skill Enhancement Course SEC – 2 Social Media Marketing	2	2	25	75	100
	23U2CSAC02	Ability Enhancement Course (AECC2) Office Automation	2	2	25	75	100
	23U2EVS01	Environmental Studies	2	2	25	75	100
		TOTAL	23	30	200	600	800

Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
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SECOND YEAR

THIRD SEMESTER

Part I	23U3LT01	Tamil III	3	5	25	75	100
Part II	23U3LE01	English III	3	5	25	75	100
Part III	23U3AFC05	Core Paper V- Corporate Accounting - I	4	6	25	75	100
Part III	23U3AFC06	Core Paper VI – Business Mathematics & Statistics	4	5	25	75	100
Part III	23U3AFDE07	Elective III – Fundamentals of Investment	4	4	25	75	100
	23U3AFDE08	Elective III – Financial Services					
	23U3AFDE09	Elective III – – Business Environment					
Part IV	23U3AFP01	Skill Enhancement Course SEC – 3 Practical -Computer Applications in Business	2	3	40	60	100
	23U3AFN01	NMEC E-Banking	2	2	25	75	100
		TOTAL	22	30	190	510	700

FOURTH SEMESTER

Part I	23U4LT04	Tamil IV	3	5	25	75	100
Part II	23U4LE04	English IV	3	5	25	75	100
Part III	23U4AFC07	Core Paper VII– Corporate Accounting - II	4	6	25	75	100
Part III	23U4AFC08	Core Paper VIII- Company Law	4	5	25	75	100
Part III	23U4AFDE10	Elective IV - Management Information System (MIS)	4	4	25	75	100
	23U4AFDE11	Elective IV– Financial Derivatives					
	23U4AFDE12	Elective IV- Operation Research					
Part IV	23U4AFP02	Practical – Accounting Software	2	3	40	60	100
	23U4AFN02	NMEC Universal Human Values	2	2	25	75	100
	23U4AFPR01	In-plant Training	2	-	25	75	100
		TOTAL	24	30	215	585	800

Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
THIRDYEAR							
FIFTH SEMESTER							
Part III	23U5AFC09	Core Paper IX – Cost Accounting - I	4	5	25	75	100
Part III	23U5AFC10	Core Paper X - Banking Law and Practice	3	4	25	75	100
Part III	23U5AFC11	Core Paper XI – Income Tax Law and Practice - I	4	5	25	75	100
Part III	23U5AFC12	Core Paper XII – Auditing and Corporate Governance	4	4	25	75	100
Part III	23U5AFDSE13 23U5AFDSE14	Discipline Specific Elective 1/2 - Financial Management / Financial Reporting	3	4	25	75	100
	23U5AFDSE15 23U5AFDSE16	Discipline Specific Elective 3/4 – Security Analysis & Portfolio Management / Fundamentals of Financial Technology	3	4	25	75	100
Part IV	23U5AFS03	SBEC-I Cyber Security & Ethical Hacking	2	2	25	75	100
	23U5AFP03	Practical - E-Filing of Income Tax & GST	2	2	40	60	100
		TOTAL	25	30	215	585	800
SIXTH SEMESTER							
Part III	23U6AFC13	Core Paper XIII – Cost Accounting - II	4	6	25	75	100
Part III	23U6AFC14	Core Paper XIV- Management Accounting	4	6	25	75	100
Part III	23U6AFC15	Core Paper XV- Income Tax Law and Practice - II	4	6	25	75	100
Part III	23U6AFDSE17 23U6AFDSE18	Discipline Specific Elective 5/6 Indian Accounting Standards /Indirect Taxation	3	4	25	75	100
	23U6AFDSE19 23U6AFDSE20	Discipline Specific Elective 7/8- Merchant Banking / Application of Excel in Finance	3	4	25	75	100
Part IV	23U6AFS04	SBEC-II Academic Writing and Academic Portfolio	2	2	25	75	100
	23U6AFPR02	Project Work	3	2	40	60	100
	23U6EX01	Extension Activities	1				
		Total	24	30	190	510	700
		GRAND TOTAL	141	180	1210	3390	4600

FIRST YEAR – SEMESTER – I

Core I- Financial Accounting I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1AFC01	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Unit Contents									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								15
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.								15
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim amount - Average clause(Loss of stock only)								15
Total								75	
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.

Reference Books

1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I

Core II – Principles of Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1AFC02	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Unit									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].								15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].								15
Total								75	

CO	Course Outcomes
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Acquire the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nicole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I

Elective I – Business Communication

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1AFDE01	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interview								
Unit									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech								12
	TOTAL								60

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I

Elective 1 – Indian Economic Development

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1AFDE02	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Unit									
Unit	Contents								No. of Hours
I	Economic Development And Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	Economic Development Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development-Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal,Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
	TOTAL								60

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

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

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I

Elective 1 – Business Economics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1AFDE03	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								

Unit	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12

V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Evaluate the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Econmomics, Global Publication Pvt.Ltd, Chennai.	
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.	
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ	
2	https://www.icsi.edu/	
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I

SEC– I: APTITUDE FOR COMPETITIVE SUCCESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23U1AFS01	2				2	2	25	75	100	
Learning Objectives										
LO1	To understand the basic concepts of Basic Number system.									
LO2	To know the basis of Mathematical Operations.									
LO3	To familiarize with Average & Percentage.									
LO4	To learn the Series completion and Analogy.									
LO5	To gain knowledge about Mathematical Concepts.									
Unit										
Unit	Contents							No. of Hours		
I	Quantitative Aptitude: Number System Verbal Reasoning: Series Completion							6		
II	Quantitative Aptitude: Decimal Fraction Verbal Reasoning: Mathematical Operations							6		
III	Quantitative Aptitude: Square Roots and Cube Roots Verbal Reasoning: Coding Decoding							6		
IV	Quantitative Aptitude: Simplification Non-Verbal Reasoning: Analogy							6		
V	Quantitative Aptitude: Average, Percentage Non-Verbal Reasoning: Series							6		
TOTAL							30			
Course Outcomes										
CO1	Remember the concept of Basic Number system.									
CO2	Apply the knowledge of Simplification.									
CO3	Analyse the concept of Series Completion.									
CO4	Determine the importance of Analogy.									
CO5	Evaluate various opportunities in Competitive Examination.									
Text Books										

1.	“Quantitative Aptitude for Competitive Examinations” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
2.	“A Modern Approach to Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
3.	“A Modern Approach to Non-Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
4.	“A Modern Approach to Logical Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
5.	“A Modern Approach to Verbal & Non-Verbal Reasoning” Revised Edition-2012 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)

Reference Books

1.	“Quantitative Aptitude and Reasoning” Second Edition-2013 (R.V. Praveen, PHI Learning Private Limited, Delhi)
2.	“Quantitative Aptitude for Competitive Examinations” Second Edition-2012 (Dinesh Khattar- Dorling Kindersley Pvt. Ltd)
3.	“A New Approach to Reasoning Verbal & Non Verbal” (B S Sijwali, Indu Sijwali – Arihant Publications (I) Pvt Ltd, Meerut)
4.	“ An Approach to Quantitative Aptitude and Reasoning” (Prakritesh Bhattacharyya, Revised Edition-2021, Unique Publisher- New Delhi)
5.	“Logical Reasoning & Analytical Ability” (Dr.M.B.Lal & Ashok Gupta, Revised Edition-2015)

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	1. www.themathpage.com
2.	2. https://swayam.gov.in
3.	3. www.brightstorm.com

FIRST YEAR – SEMESTER – II

Core III – Financial Accounting II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2AFC03	5				4	5	25	75	100

Learning Objectives

LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Unit	Contents	No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts Branch –Dependent Branches : Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts – I Partnership Accounts:– Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts – II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS - IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Account
CO3	To interpret the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

Textbooks

1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.
2	M C ShuklaTSGrewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.

Reference Books

1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – II

Core IV – BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2AFC04	5				4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								

Unit	Contents	No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
	TOTAL	75

CO	Course Outcome
CO1	Explain the Objectives and significance of Mercantile law
CO2	Elaborate the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand andSons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand andSons, New Delhi.
5	Shusma Aurora, Business Law,Taxmann, New Delhi.
Reference Books	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law,Nithya publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – II

Elective II – Human Resource Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2AFDE04	4				3	4	25	75	100
Learning Objectives									
LO 1	To understand aspects relating to Human resource management								
LO 2	To know strategies relating to Human Resource management								
LO 3	To be acquainted with Industrial Relations Policy.								
LO 4	To learn about organisation culture								
LO 5	To assimilate knowledge on employee welfare.								
Unit									
Unit	Contents								No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.								12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.								12
IV	Organisational Development Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining								12
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.								12
TOTAL								60	

CO	Course Outcomes
CO1	Remember and recall concepts of Human resource management
CO2	Choose appropriate strategies for human resource management
CO3	Compare and contrast various industrial relations policy.
CO4	Determine appropriate organisation culture.
CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4	P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

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

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

3-Strong, 2-Medium , 1- Low

Elective II – International Trade

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2AFDE05	4				3	4	25	75	100
Learning Objectives									
LO 1	To enable students familiarise with the basics of International Trade.								
LO 2	To know the various theories of international trade.								
LO 3	To impart knowledge about balance of trades and exchange rates.								
LO 4	To gain knowledge about international institutions.								
LO 5	To gain insights on World Trade Organisation								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserizing growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	

CO	Course Outcomes
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

Textbooks

1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	PunamAgarwal And JatinderKaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – II

Elective II – Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2AFDE06	4				3	4	25	75	100
Learning Objectives									
LO 1	To explain working capital and interpret the cash conversion cycle								
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
LO 3	To prepare a cash budget and comment on it								
LO 4	To assess the components of credit policy								
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction Working Capital Meaning - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.								12
III	Cash Management Importance - Factors Influencing Cash Balance - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.								12
IV	Receivables Management Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.								12
V	Inventory Management Need for Inventories and Importance of its Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.								12
TOTAL								60	

CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the credit policy evaluation
CO5	Discuss about the concepts of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr. Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr. R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – II

SEC- II – Social Media Marketing

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2AFS01	2				2	2	25	75	100
Learning Objectives									
LO 1	To understand the basic concepts Social Media Marketing								
LO 2	To know the basis of Facebook & Instagram Marketing								
LO 3	To familiarize with Twitter Marketing								
LO 4	To learn the marketing aids in You Tube								
LO 5	To gain knowledge about search engine optimization								
Unit Contents									
Unit	Contents								No. of Hours
I	Social Media Introduction Define Media – Difference between Media & Social Media- significance of social media marketing – Planning process for social media – social media platform – rules and engagement in social media – Social Media Analytics								6
II	Facebook & Instagram Marketing Steps to create Facebook page – Facebook AD campaign – steps – hash tags – automation in Instagram – tools used for Instagram automation – Audience insight – content allowed in instagram								6
III	Twitter Marketing Steps to create a Twitter account – content types in twitter – how to create a post – Personal brand creation – Twitter automation – twitter Ads								6
IV	You Tube Marketing Steps to create a You Tube channel – You Tube analytics – you tube channel verification – benefits – webmaster tools – Assets in webmaster tools								6
V	Search Engine Optimization: Meaning – Advantages - Google algorithms for SEO – User Insights – Tools – Challenges of SEO – Content Marketing with the help of SEO – SEO Dashboard – Blog/Article Creation. Recent Trends in Social Media Marketing.								6
TOTAL								30	

CO	Course Outcomes
CO1	Remember the concept of Social Media Marketing.
CO2	Apply the knowledge of Facebook and Instagram Marketing.
CO3	Analyse the concept of Twitter Marketing.
CO4	Evaluate various opportunities in Youtube Marketing
CO5	Determine the importance of SEO in Marketing.

Textbooks

1	Social Marketing in India 1st Edition (Sameer Deshpande, Philip Kotler, Nancy R. Lee)
2	Marketing with Social Media (Linda Coles)
3	The Social Media Marketing Book (Dan Zarrella)
4	Social Media Marketing 1st Edition (Michael R. Solomon, Tracy Tuten)
5	The Art of Social Media: Power Tips for Power Users (Guy Kawasaki, Peg Fitzpatrick)

Reference Books

1	Goldink Books. E-Commerce Business through Social Media Marketing.2021
2	Michael Branding. Social Media Marketing. 2021
3	Eric Butow. Ultimate Guide to Social Media Marketing. 2020
4	Melissa S. Barker. Donald I. Barker. Social Media Marketing: A Strategic Approach.2013
5	Andrew Proctor. Social Media Marketing. 2021

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.studocu.com/in/document/davangere-university/open-elective/social-media-marketing-notes-open-elective/50102974
2	https://www.slideshare.net/seanjoan/social-media-marketing-ppt
3	https://www.slideshare.net/INNOTHOUGHTS/ppt-on-social-media-marketing

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

Core V – Corporate Accounting - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3AFC05	4				4	6	25	75	100
Learning Objectives									
LO 1	To understand about the Issue of Shares								
LO 2	To know the provisions of companies Act 2013 under Redemption of Preference shares and debentures								
LO 3	To Learn the form and contents of Financial statements as per Schedule III of Companies Act 2013								
LO 4	To able to understand about the Valuation of Goodwill & Shares.								
LO 5	To able to understand about Liquidation of Companies.								
Unit Contents									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								18
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Installment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								18
III	Final Accounts Introduction – Final Accounts-Profit Profit to Incorporation – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration, Profit Prior to Incorporation.								18
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation-Valuation of Shares-Net Asset Method-Yield Method.								18
V	Liquidation of Companies Meaning – Mode of winding Up – Preparation of Statement of Affairs and Deficiency Accounts – Order of Payment – Liquidators Remuneration – Liquidator’s Final Statement Accounts.								18
TOTAL								90	
Theory 20% & Problems 80%									

CO	Course Outcomes
CO1	To Learn the provisions for Issue of Shares and Underwriting of Shares.
CO2	To examine the provisions of issue and redemption of preferences shares and debentures.
CO3	To able to Learn the Financial Statements as Per Schedule III of Companies Act 2013.
CO4	To Practice the Valuation of Shares and Goodwill.
CO5	To able to learn about Liquidation of Companies.
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I,S. Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

Core VI – Business Mathematics & Statistics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3AFC06	5				4	5	25	75	100
Learning Objectives									
LO 1	To Learn knowledge on the basics of ratio, proportion, indices and proportions								
LO 2	To Learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO 3	To able to understand about the Measures of Central Tendency.								
LO 4	To conceptualize with Correlation, Karl Pearson's Coefficient of Correlation and Regression.								
LO 5	To gain knowledge on Time Series Analysis and Index Numbers.								
Unit									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								15
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								15
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								15
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								15
V	Time Series Analysis and Index Numbers Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.								15
	Total								75
	Theory 20% & Problems 80%								

CO	Course Outcomes
CO1	Practice the basics of ratio, proportion, indices and proportions
CO2	Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Practice the various Measures of Central Tendency.
CO4	Practice the Correlation and Regression.
CO5	Assess the problems on Time Series Analysis and Index Numbers.
Textbooks	
1	Dr.B.N. Gupta, Business Mathematics & Statistics, Shashi bhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan publishing, Pune
4	Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

Elective III- Fundamentals of Investment

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3AFDE07	4				4	4	25	75	100
Learning Objectives									
LO 1	To introduce the student acquire knowledge about investment environment process								
LO 2	To make impact experience on fixed income securities								
LO 3	To understand the approaches of equity analysis								
LO 4	To get acquainted with Portfolio Analysis and Financial Derivatives								
LO 5	To acquire the knowledge of Investor Protection								
Unit Contents									
Unit	Contents								No. of Hours
I	The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.								12
II	Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.								12
III	Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.								12
IV	Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India								12
V	Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.								12
TOTAL								60	
100% Theory									

CO	Course Outcomes
CO1	Learn the concept of investment decision process and types of Investments.
CO2	Optimise income securities by applying the types of bonds.
CO3	Practice the approaches towards the equity analysis to enrich the skills.
CO4	Practice the Portfolio Analysis and Derivatives Markets.
CO5	Understand the roles of SEBI and Investor Protection

Textbooks	
1	V K Bhalla, Fundamental of Investment Management, S Chand Publication, New Delhi
2	Dr. Vanita Tripathi, Fundamental of Investment, Taxmanns, New Delhi
3	Dr. Preeti Singh Fundamental of Investment, Himalaya Publishing House, Mumbai
4	Prasanna Chandra , investment analysis and portfolio management, McGraw hill education, New delhi
5	C P Jones, investment analysis and management, Wiley publication, new york
Reference Books	
1	Yasmins Vinayak & Sanjeev Kumar, fundamentals of investment, kalyani publication, New Delhi
2	S K Sharma & Gurmeetkaur, fundamentals of investment, sultan chand, New Delhi
3	Mayo- Introduction to investment, Cengage learning, England
4	R P Rustogi , fundamentals of investment, sultan chand and sons , New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.coursera.org
2	https://www.classcentral.com
3	https://www.ibm-institute.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

Elective III- FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3AFDE08	4				4	4	25	75	100

Learning Objectives

LO 1	To impart knowledge on the role and function of the Indian financial system.
LO 2	To enrich their knowledge on key areas relating to management of financial products and services
LO 3	To familiarize students about Venture Capital and Leasing.
LO 4	To make them understand the Credit Rating system.
LO 5	To provide insights into mutual funds and the operation of NSDL and CSDL.

Unit	Contents	No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	12
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	12
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	12
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	12
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	12
	TOTAL	60
	100% Theory	

CO	Course Outcomes
CO1	Understand the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Learn and Familiarize students about Venture Capital and Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand the existence of Mutual funds and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing house, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E.Dharmaraj, Financial Services, S. Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

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

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

Elective III – Business Environment

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3AFDE09	4				4	4	25	75	100
Learning Objectives									
LO 1	To understand the Business Environment.								
LO 2	To know the Political / Social and Cultural Environment in which the businesses operate.								
LO 3	To gain an insight into Social Environment.								
LO 4	To familiarize the concepts of an Economic Environment.								
LO 5	To learn the trends in Global Environment.								
Unit Contents									
Unit	Contents								No. of Hours
I	An Introduction of Business Environment The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment / Social and Cultural Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Group – Types of Social Organization – Social Responsibilities of Business.								12
III	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
IV	Technological Environment Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology-- Status of Technology in India- Determinants of Technology Environment.								12
V	Global Environment Meaning –Features of Global Environment-Sources of Global Environment-Impact of Technology of Globalization- Determinants of Global Environment.								12
TOTAL								60	
100% Theory									

CO	Course Outcomes
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3	Dr. V.C. Sinha, Business Environment, SBPD Publishing House ,UP
4	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5	Rosy Joshi, Sangam Kapoor&PriyaMahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2	Shaikhsaleem, Business Environment, Pearson, New Delhi
3	S. Sankaran, Business Environment, Margham Publications, Chennai
4	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment,F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

COMPUTER APPLICATIONS IN BUSINESS - PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3AFP01			3		2	3	40	60	100

LIST OF PRACTICALS

Sl. No.	Contents
1	Create a document and apply different formatting options.
2	Design a Greeting Card using Word Art for different festivals
3	Create your Bio-data and use page borders and shading.
4	Create a document and insert header and footer, page title etc.
5	To create a document, set the margins, orientation, size, column, water mark, page color and page borders.
6	Insert a table into the document. Prepare a mark sheet of your class subjects. Apply the creating, editing, saving , printing securing & protecting operations to an excel spreadsheets.
7	Prepare a bar chart & pie chart for analysis of five year results of your institute.
8	Work on the following exercise on a Workbook: <ul style="list-style-type: none">• Copy an existing Sheet• Rename the old Sheet• Insert a new Sheet into an existing Workbook• Delete the renamed Sheet.
9	Prepare an Attendance sheet of 10 students for any 6 subjects of your syllabus. Calculate their total attendance, total percentage of attendance of each student & average of attendance.
10	Create a worksheet on Students list of any 4 faculties and perform following database functions on it. <ul style="list-style-type: none">• Sort data by Name• Filter data by Class• Subtotal of no. of students by Class.
11	Apply themes and layouts to power point slides and insert pictures, graphics, shapes, and tables into presentations.
12	In power point slide make use of adding transitions and animation & Working with master slides.
13	Create a excel worksheet and perform computations using available data and using mathematical functions chosen from menus.

SECOND YEAR – SEMESTER – III

NMEC– E- BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3AFN01	2				2	2	25	75	100
Learning Objectives									
LO 1	To able know the Concept of E-Banking and Features.								
LO 2	To Learn the Concept of ATM Features and Functions.								
LO 3	To Objective the Concept of Internet Banking and Functions.								
LO 4	To able know the NEFT and RTGS Fund Transfer.								
LO 5	To Provide the Concept of Security features SFMS.								
Unit									
Unit	Contents								No. of Hours
I	E-Banking: Introduction – Meaning – Definition – Features – use of information technology to banking company – E-Banking channels: Automatic Teller Machine – Internet Banking – Tele banking – Mobile banking – IFSC Number.								6
II	ATM: Meaning – Characters – Features – Functions – service available from ATM – Cash Deposit – Cash Withdraw – loan enquiry – Last few transactions – Balance – fund transfer – ticket booking – payments – ATM card – Pin Number.								6
III	Internet Banking: Introduction – World Wide Web – Net banking account opening – Username and Password – secrecy of maintaining One Time Password – Net Banking Services – Fund Transfer – Make Payment.								6
IV	National Electronic Fund Transfer (NEFT): Introduction – Meaning – Functions – services. Real Time Gross Settlement (RTGS): Introduction – Meaning – Functions – Service infrastructure requirement – RTGS transactions.								6
V	Security features SFMS: formats of SFMS – SFMS transaction – security aspects – RAS: requirements of RAS – application – security features of RAS – IT Act: legal status – electronic records Cyber crime and law.								6
TOTAL								30	
100% Theory									

CO		Course Outcomes
CO1		Learned the importance of E-Banking and Features.
CO2		Understand the knowledge of ATM Features and Functions.
CO3		Practice the knowledge of Internet Banking and Functions.
CO4		Practice the NEFT and RTGS Fund Transfer.
CO5		Learned the Security features SFMS.
Textbooks		
1		Fundamentals of data base systems by Jerome Lenter, Pearson
2		An introduction to Information Technology by Dr.Srinivasa Vallabhan, Sultan Chand & Sons
Reference Books		
1		Meaning with information by H. Jerome Lenter
2		Computer information Technology Global business by Puri and Vidin Puri
3		Law of Information Technology by D.P.Mittal, Tax Man, E-Markets, Macmillan 2007
NOTE: Latest Edition of Textbooks May be Used		

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

Core VII – Corporate Accounting II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4AFC07	4	2			4	6	25	75	100

Learning Objectives

LO 1	To know the types of amalgamation.
LO 2	To gain an understanding about reconstruction.
LO 3	To know Final statements of banking companies.
LO 4	To understand the legal requirements of financial accounts.
LO 5	To have an insight on modes of winding up of a company.

Unit	Contents	No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	18
II	Alteration of Share Capital and Internal Reconstruction Alteration of share Capital and Internal Reconstruction – Conversion of Stocks – Increase and Decrease of Capital – Reserve Liability.	18
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	18
IV	Accounting For Insurance Company Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method).	18
V	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	18
	TOTAL	90
	20% Theory & 80% Problems	

CO	Course Outcomes
CO1	Understand the accounting treatment of amalgamation and external reconstruction.
CO2	Learn alter the share capital and internal reconstruction.
CO3	Do the accounting procedure of non-performing assets.
CO4	Learn and Practice the consolidated accounts of holding companies.
CO5	Practice and Prepare liquidator's final statements.

Textbooks	
1	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S.Ramanand Dr.M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol 2 S Chand & Sons, New Delhi.
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV**Core VIII – Company Law**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4AFC08	4	2			4	6	25	75	100
Learning Objectives									
LO 1	To know Company Law 1956 and Companies Act 2013.								
LO 2	To have an understanding on the formation of a company.								
LO 3	To understand the requisites of meeting and resolution.								
LO 4	To gain knowledge on the procedure to appoint and remove Directors.								
LO 5	To familiarize with the various modes of winding up.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liability Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, and Control- Doctrine of Ultra-vires								18
II	Formation of Company Formation of a Company-Public and Private Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.								18
III	Secretarial Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.								18
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – Nation Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								18
V	Winding up - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								18
TOTAL									
100% Theory									

CO	Course Outcomes
CO1	Understand the classification of companies under the act.
CO2	Learn the contents of the memorandum of association & Articles of Association.
CO3	Know the qualification and disqualification of Auditors.
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT).
CO5	Understand the modes of winding up.
Textbooks	
1	N.D. Kapoor , Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nicholas Imprints Limited, Chennai
2	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

Elective IV – Management Information System

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4AFDE10	4				4	4	25	75	100

Learning Objectives

LO 1	To Understand the managerial challenges and opportunities for organizational advancement that may be resolved by the application of current new technologies.
LO 2	To Understand and Identify opportunities for and successfully apply various information technologies to gain competitive advantage.
LO 3	To Learn key enabling technologies that may advance organizations now and in the future.
LO 4	To able to learn the applications as groupware, the Internet, executive information systems, telecommunications, and other organizational support technologies and relate them to solving organization problems.
LO 5	To Make required personal and organizational changes to implement the new technologies and AI in established and in the new organizations.

Unit	Contents	No. of Hours
I	Understanding Management Information Systems Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS, The Decision Making Process System Approach to Problem Solving, The Structure of Management Information System	12
II	Kinds of Information Systems Introduction, Types of Management Systems Concepts of Management Organization Differences between planning and control information, Systems Analysis, Systems Design MIS Planning and Development: Introduction, Planning, development.	12
III	MIS and Business Process Re-engineering Introduction, Business Process Re – Engineering, Improving a process in BPR, Object Oriented methodology, PR – Current Focus MIS Organization Structure: Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories. Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, and Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems. E-Enterprise System : Introduction: Managing the E-enterprise, Organization of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration,	12
IV	Trends in MIS Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI) MIS – Support Models and Knowledge Management: Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models, Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management. Organization and Computer Networks: Introduction,	12

	Basics of computer systems, Basic Network Terminologies, Definitions and Application, The Intranet and the Extranet.	
V	Artificial Intelligence Introduction to Neural Networks and Deep Learning-Computer Vision-Natural Language Processing- Machine Learning-Supervised Learning-Unsupervised Learning-Ensemble Techniques- Factorization, Model Selection & Tuning-Recommendation Systems	12
	TOTAL	60
	100% Theory	

CO	Course Outcomes
CO1	Learn and describe important features of organizations in order to build and use information systems successfully.
CO2	Learn the challenges posed by the ethical and social impact of information systems and management solutions.
CO3	Demonstrate systems analysis, design and decision making in a business setting.
CO4	Learn and Assess how information systems support the activities of managers and end-users in organization
CO5	Learn about the recent trends in MIS, Artificial Intelligence and improve the knowledge for futuristic competence.

Textbooks

1	Prasad L M, Usha Prasad(2012), Management Information System, Sultan Chand & Sons, New Delhi
2	Management Information Systems by Dr. D. B. Bharati & Rohan Dahivale Himalaya Publications, Mumbai
3	Management Information Systems by Jawadekar, TMGH, 4 th Edition
4	Management Information Systems by Jaiswal and Mittal, Oxford University Press.
5	

Reference Books

1	Wetherbe, Turban(2000) Information Technology for Management, John Wilsey Publisher, New Jersey, US
2	Decision Support Systems and Intelligent Systems by Turban and Aronson, Pearson Education Asia
3	Management Information Systems by O'brien, Marakas and Ramesh Behl, TMGH, 11th Edition, 2019
4	Davis, Management Information Systems, McGraw Hill, New York

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	www.academia.edu
2	www.oxfordreference.com
3	www.brainscape.com

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

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

Elective IV- Elective IV – Financial Derivatives

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4AFDE11	4				4	4	25	75	100
Learning Objectives									
LO 1	To possess good skills in hedging risks using derivatives								
LO 2	To understand about future contract and options								
LO 3	To provide in depth knowledge about options and swaps								
LO 4	To knowing about the evolution of SWAP								
LO 5	To develop in depth knowledge about stock options and index futures in NSE								
Unit									
Unit	Contents								No. of Hours
I	Introduction Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps – Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.								12
II	Futures Contract Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging is using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices.								12
III	Options Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options – Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts.								12
IV	SWAPS Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary – Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs – Credit Risk.								12
V	Derivatives in India Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives.								12
Total								60	
100% Theory									

CO	Course Outcomes
CO1	Learn about the types of contracts and OTC securities
CO2	Understand the types of future contracts like securities, stocks, indices, currencies etc.,
CO3	Learn the exchange traded options and their specifications in different models
CO4	Understand the SWAPS and possess knowledge about their intermediaries
CO5	Learn the Derivatives markets in India and specification for stock options
Textbooks	
1	Prakash B Yaragol, Financial Derivatives: Text and Cases, Vikas Publishing House, Noida.
2	R Amuthan, Financial Derivatives, Himalaya Publishing House, Mumbai
3	N R Parasuraman, Fundamental of Derivatives , Wiley, New Jersey
4	CS Divyesh Patel, Financial Derivatives, Bharat Publication, New Delhi
5	Amanchugh , DivikMaheswari , Financial Derivatives, Pearson, New Delhi
Reference Books	
1	Jagadish R. Raiyani, Financial Derivatives in India, Abe books,UK
2	O.P.Agarwal, Financial Derivatives and Risk Management, Himalaya publications, Mumbai
3	Keith Redhead, „Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs“,– PHI Learning, 2011.
4	S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall Of India, 2011. Website of NSE, BSE.
5	David Dubofsky Option and Financial Futures Valuation and Uses, McGraw Hill International Edition.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cfainstitute.org
2	www.imf.org
3	www.cleartax.in
4	www.efinancemanagemwnt.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

Elective IV- Operations Research

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4AFDE12	4				4	4	25	75	100
Learning Objectives									
LO 1	To introduce the students to operations research and linear programming.								
LO 2	To impart knowledge about transportation and assignment problems.								
LO 3	To get acquainted with game theory and simulation.								
LO 4	To develop abilities to analyse and manage inventories using various methods.								
LO 5	To acquire knowledge on network analysis.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								12
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								12
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								12
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								12
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								12
TOTAL								60	
40% Theory & 60 % Problems									

CO	Course Outcomes
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.

Textbooks

1	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Reference Books

1	S Kalavathy, Operations Research, Vikas Publications, Noida
2	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5	P.R.Vittal - Operation Research, Margham Publications, Chennai

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	www.orsi.in
2	www.learnaboutor.co.uk
3	www.theorsociety.com

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

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

ACCOUNTING SOFTWARE – PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4AFP02			3		2	3	40	60	100

LIST OF PRACTICALS

Sl. No.	Contents
1	Company Info Menu <ul style="list-style-type: none">• Select Company• Shut company• Create company• Alter company• Security control• Change tally vault• Split company data• Backup• Restore• Tally audit feature
2	Accounting Information <ul style="list-style-type: none">• Accounting Configuration & Features• Group Creation• Multiple Group Creation• Ledger Creation• Multiple Ledger Creation• New Voucher Creation• Advance Ledger Creation
3	Inventory Information <ul style="list-style-type: none">• Inventory configuration & features• Inventory info. Menu• Stock groups• Stock categories• Stock item• Unit of measurement• Bills of materials• Locations / Godowns• Batches & Expiry• Inventory voucher types• HSN Code Updates

4	Voucher Entry <ul style="list-style-type: none">• Accounting voucher• Inventory voucher• optional & non-accounting voucher• Order processing• Advanced voucher entry
5	Advanced Accounting Features <ul style="list-style-type: none">• Cost category & cost centers• Budgets• Interest calculations• Cheque printing• Credit limits• Scenario management• Reorder levels & reorder quantity• Price level & price lists

THIRD YEAR – SEMESTER – V

Core IX –Cost Accounting - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5AFC09	5				4	5	25	75	100

Learning Objectives

LO 1	To understand the various concepts of cost accounting.
LO 2	To gain knowledge regarding valuation methods of material.
LO 3	To familiarize with the different methods of calculating labour cost.
LO 4	To know the apportionment of Overheads.
LO 5	To prepare and reconcile Cost accounts.

Unit	Contents	No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet – Tenders & Quotation –Unit Costing – Job Costing.	15
II	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
III	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
IV	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
V	Reconciliation of Cost & Financial Accounting Reconciliation Costing-ABC Costing-Target Costing (Theory Only)	15
	TOTAL	75
	20% Theory & 80% Problems	

CO	Course Outcomes
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyze the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

Core X –Banking Law and Practice

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5AFC10	4				3	4	25	75	100
Learning Objectives									
LO 1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies.								
LO 2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO 3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion and Negotiable Instruments.								
LO 4	To understand how capital fund of commercial banks, objectives and process of asset securitization etc								
LO 5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Components of Indian Banking –Indian Banking System- Phases of Development – Banking Structure in India – Payment Banks and Small Banks – Commercial Banking: Definition – Classification of Banks. Banking System – Universal Banking – Commercial Banking functions – Role of Banks in Economic Development. Central Banking: Definition –Need – Principles- Central Banking Vs Commercial Banking – Functions of Central Bank-Co-Operative Banks-Features and Structure.								12
II	RBI Introduction – Organisation Structure & Mgt of RBI – Functions of RBI – Rights to issue bank notes – Denominations – Forms of Bank Notes – Issue of demand bills and notes –Banker to Central and State Government –Mgt of Public debt – Banker to Banks – Monetary Policy Mgt – Instrument to Monetary policy.								12
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process- securities of lending-Factors influencing bank lending.								12

IV	Negotiable Instruments Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing. Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement – Paying banker-Banker’s duty-Dishonoring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers –Paying Banker Vs Collecting Banker-Customer grievances-Grievance Redressal –Banking Ombudsman.	12
V	E-Banking Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution –Concept-Features – Types-. Electronic money-Meaning-Categories-Merits of e-money – UPI Payments- National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS..	12
TOTAL		60
100% Theory		

CO	Course Outcomes
CO1	Understand the various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyze the evolution of central bank concept and prevalent central banking system around the world and their roles and function
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Learn the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata

4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margham Publications, Chennai
2	Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium, 1- Low

THIRD YEAR – SEMESTER – V

Core XI – Income Tax Law and Practice - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5AFC11	5				4	5	25	75	100
Learning Objectives									
LO 1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO 2	To compute the residential status of an assessee and the incidence of tax.								
LO 3	To compute income under the head salaries.								
LO 4	To learn the concepts of Annual value associated deductions and the calculation of income from House property.								
LO 5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Definitions Under the Income Tax Act – Financial Year- Assessment Year- Assessee & Types - Assessor Assessee - Assessor –Agricultural Income (Theory)-Basis of Charges- Types – Incomes Exempted under Section 10.								15
II	Residential Status Residential Status – Residential Status of an Individual –HUF- Company – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems related to Residential Status and Incidence of Tax.								15
III	Income from Salary Computation of Salary Income-Basic Pay – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites - Gratuity – Pension – Commutation of Pension – Deduction of Salary U/S - - Deductions U/S 16-80C&80D - Profits in Lieu of Salary.								15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property– Amenities –Deductions U/S 24.								15
V	Profits and Gains from Business Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes .								15
TOTAL								75	
20% Theory & 80% Problems									

CO	Course Outcomes
CO1	Learn and Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Learn and Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.GoyalS.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal PreethiRani andBansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

Core XII – Auditing and Corporate Governance

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23U5AFC12	4				4	4	25	75	100	
Learning Objectives										
LO 1	To enable students to understand process of auditing and its classification.									
LO 2	To impart knowledge on internal check and internal control.									
LO 3	To illustrate the role of auditors in company.									
LO 4	To help students understand the framework, theories and models of Corporate Governance.									
LO 5	To provide insights into the concept of Corporate Social Responsibility									
Unit										
Unit	Contents								No. of Hours	
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.								12	
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching - Verification and Valuations of Assets and Liabilities – Audit Trail on 1.4.2023								12	
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.								12	
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.								12	
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.								12	
Total								60		
100% Theory										

CO	Course Outcomes
CO1	Learn the auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Learn the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility

Textbooks	
1	DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr. T.R. Sharma, Dr. GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

Discipline Specific Elective - Financial Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23U5AFDSE13	4				3	4	25	75	100	
Learning Objectives										
LO 1	To introduce the concept of financial management.									
LO 2	To learn the capital structure theories.									
LO 3	To gain knowledge about techniques in capital budgeting									
LO 4	To learn about dividend payment models.									
LO 5	To understand the needs and calculation of working capital in an organization.									
Unit										
Unit	Contents								No. of Hours	
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.								12	
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.								12	
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods :Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.								12	
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - MM Model.								12	
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Bill Receivables and Cash.								12	
TOTAL								60		
40% Theory & 60% Problems										

CO	Course Outcomes
CO1	Recall the concepts in financial management.
CO2	Learn and Apply the various capital structure theories.
CO3	Learn and Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend payouts.
CO5	Estimate the working capital of an organization.

Textbooks

1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, MC Graw Hill Education, Noida.
3	I.M.Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, NewDelhi.
5	Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books

1	Prasana Chandra, Financial Management, Tata Mc.Graw Hill, New Delhi.
2	I.M.Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi.
4	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

Discipline Specific Elective - Financial Reporting

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5AFDSE14	4				3	4	25	75	100
Learning Objectives									
LO 1	To interpret and analyse the general purpose of financial reporting and IND AS								
LO 2	To evaluate the knowledge of disclosures like Accounting Standards, SEBI								
LO 3	To understand differing accounting policies and their impact on financial statements								
LO 4	To demonstrate about financial statements with the help of Ratio Analysis.								
LO 5	To provide knowledge in emerging trends in E-commerce reports.								
Unit									
Unit	Contents								No. of Hours
I	Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.								12
II	Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.								12
III	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.								12
IV	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.								12
V	Emerging Trends in Reporting Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation ,Value Added Statement								12
TOTAL								60	
100% Theory									

CO	Course Outcomes
CO1	Learn the basic reporting structure of accounting information, statements framework and Indian Accounting Standards
CO2	Learn the process of Disclosures under Companies Act, 2013
CO3	Prepare various financial statement, Ratio Analysis and cash Flow Analysis
CO4	Understand the techniques of financial decision making in the business corporates.
CO5	Learn the recent trends on reporting and integrated reports.

Textbooks

1	Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi
2	Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi
3	Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
4	Sapra, Ritu, Kaur, Kamaldeep & ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.

Reference Books

1	George J. Benstonet. Al, World Financial Reporting, Oxford University Press.
2	Gibson, C. H., Financial reporting and analysis. Nelson Education.
3	Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
4	R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://core.ac.uk
2	https://afm.utexas.edu/financial-accounting-and-reporting
3	https://www.udemy.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

Discipline Specific Elective -Security Analysis and Portfolio Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5AFDSE15	4				3	4	25	75	100

Learning Objectives

LO 1	To inculcate interest in students towards investment science and financial management.
LO 2	To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes
LO 3	To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process
LO 4	To develop knowledge in the areas of systematic savings for tax-planning and investment planning
LO 5	To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products

Unit	Contents	No. of Hours
I	Introduction to Investment Meaning of investment, Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,	12
II	Risk- Return Concepts Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta. (Simple Problems Only)	12
III	Security Analysis Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter’s model, Company Analysis - Analysis of financial statements, future prospects of a company	12
IV	Introduction to Portfolio Management Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview	12

	of allocation techniques	
V	Portfolio Selection and Construction Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The Sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. (Simple Problems Only) Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.	12
	TOTAL	60
	80% Theory & 20% Problems	

CO	Course Outcomes
CO1	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;
CO2	Calculate the risk and expected return of various financial instruments and investment portfolios;
CO3	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management
CO4	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines
CO5	Elaborate the concepts of portfolio management, selection, and construction
Textbooks	
1	Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi
2	Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida
3	V.K. Bhalla, Investment Management, S Chand & Co, New Delhi
Reference Books	
1	Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications
2	Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi
3	Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.nseindia.com
2	www.moneycontrol.com
3	www.sebi.gov.com
4	www.cfsinstitute.org

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

Discipline Specific Elective - Fundamentals of Financial Technology

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23U5AFDE16	4				3	4	25	75	100	
Learning Objectives										
LO 1	To understand the Fin-Tech									
LO 2	To Understanding the associated technology									
LO 3	To know the behavioral finance theories & technological advances in banking.									
LO 4	To analyse the Fin-tech trends									
LO 5	To Analyse the technologies involved in open banking and digital banking system									
Unit										
Unit	Contents								No. of Hours	
I	Introduction to Fin-tech 15 HOURS Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector								12	
II	The Technology with Fin-tech 15 HOURS Understanding the associated technology with respect to Cloud, Blockchain & Crypto currencies, Robo Advisors, Biometrics and IoT.								12	
III	Fin-tech Trends 15 HOURS Understand the key Fin-tech trends which will disrupt the Financial Sector								12	
IV	Fin-tech affecting different sectors 15 HOURS Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and Insurance Sector								12	
V	Open Banking and Digital Only Banking 15 HOURS Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.								12	
TOTAL								60		
100% Theory										

CO	Course Outcomes
CO1	Describe banking and finance ecosystem and the role of consumers in shaping up current environment.
CO2	Link behavioral finance theories to technological advances in banking
CO3	Grasp the Fin-tech Platform and Technology
CO4	Ways to analyse and evaluate what is driving technology innovation in Finance
CO5	How new technology impacts economies, markets, companies, and individuals
Textbooks	
1	Financial Technology & Digital Banking in India – New century Publications, New Delhi
2	Fintech in India – Dr.Komal Mistry - New century Publications - Chennai
Reference Books	
1	The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries – Susanne Chishti , Wiley India Pvt. Ltd, Bangaluru.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper
2	https://thefinancialbrand.com/111080/evolution-future-digital-banking-baastransformation

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

E-Filing of Income Tax & GST – Practical

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5AFP03			2		2	2	40	60	100

LIST OF PRACTICALS

Sl. No.	Contents
1	Online Taxation Return <ul style="list-style-type: none">• Fill online ITR(Income Tax Return) download and filling forms.• CST Return• Excise Return & Forms• Online service tax return• TCS,TDS return
2.	Introduction to GST <ul style="list-style-type: none">• Concept of GST• Rate of GST• GST in other countries• Categories of GST• Other concepts.
3.	GST (Goods & Services Tax) <ul style="list-style-type: none">• Start Using Tally.ERP9 For GST Compliance• Activating GST For Your Company• Setting Up GST Rates• Updating Stock Items and Stock Groups for GST Compliance• Updating a Service Ledger for GST Compliance• Updating Sales and Purchase Ledgers for GST Compliance• Updating Party GSTIN• Creating GST Ledgers• Creating Income and Expense Ledgers• Recording Sales and Printing Invoices• Recording Purchases• Recording a Tax Payment• Other Scenarios• Sales - Nil Rated, Exempt, SEZ, and Deemed Export• Recording Sales Returns• Recording Purchase Returns• Recording Export Sales• Reverse Charge under GST• Recording an Advance Receipt from Customer• Recording an Advance Payment to Supplier• Recording Journal Vouchers for Adjustments Against Tax Credit• Recording a Journal Voucher for TDS Adjustment• Recording a Journal Voucher for TCS Adjustment• Recording a Journal Voucher for Refund of Tax Credit

- | |
|--|
| <ul style="list-style-type: none">• Recording a Journal Voucher for ISD Credit• Recording a Journal Voucher for Transitional Credit• Recording Journal Vouchers for Other Liabilities• Recording Journal Vouchers for Reversal of Tax Credit• GSTR-1• Returns Summary• Particulars (Computation Details)• Summary of Exceptions• Table-wise GSTR-1• Status Reconciliation• Exporting GSTR-1• Challan Reconciliation |
|--|

THIRD YEAR – SEMESTER – VI

Core XIII - Cost Accounting - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFC13	6				4	6	25	75	100
Learning Objectives									
LO 1	To understand the standards in Cost Accounting								
LO 2	To know the concepts of contract costing.								
LO 3	To be familiar with the concept of process costing.								
LO 4	To learn about operation costing.								
LO 5	To gain insights into standard costing.								
Unit									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison - Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing –Treatment of Loss and Gain :Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
TOTAL								90	
20% Theory & 80% Problems									

CO	Course Outcomes
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement
CO5	Set up standards and analyse variances
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting : Concepts and Applications for Managerial Decision Making, New York, McGraw-Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai.
5	Prasad. N.K and Prasad. V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Core XIV - Management Accounting

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFC14	6				4	6	25	75	100
Learning Objectives									
LO 1	To understand basics management accounting								
LO 2	To know the aspects of Financial Statement Analysis								
LO 3	To familiarize with fund flow and cash flow analysis								
LO 4	To learn about budgetary control								
LO 5	To gain insights into marginal costing.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.								18
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.								18
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets - Zero based Budget– Cash Budget - Flexible Budget– Production Budget – Sales Budget, Master Budget.								18
V	Marginal Costing : Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.								18
TOTAL								90	
20% Theory & 80% Problems									

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyze the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

Textbooks

1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Dr.S.N. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

Reference Books

1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age Publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Core XV - Income Tax Law and Practice II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFC15	6				4	6	25	75	100
Learning Objectives									
LO 1	To understand provisions relating to capital gains								
LO 2	To know the provisions for computation of income from other sources.								
LO 3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO 4	To learn about assessment of individuals								
LO 5	To gain knowledge about assessment procedures.								
Unit Contents									
Unit	Contents								No. of Hours
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Short term & Long term Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given)-New Tax Regime.								18
V	Income Tax Authorities Faceless Assessment– Income Tax Authorities – Types of Assessment– Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN)								18
TOTAL								90	
30% Theory & 70% Problems									

CO	Course Outcomes
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyze the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal PreethiRani andBansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective - Indian Accounting Standards

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFDSE17	4				3	4	25	75	100
Learning Objectives									
LO 1	To understand the concept of Accounting Standards and their Committee								
LO 2	To familiarize with the framework and presentation of Financial Statements								
LO 3	To disclosure requirements and valuation of numerous financial transactions								
LO 4	To identify the treatments of issue and redemption of shares,								
LO 5	To provide insight into the revaluation, depreciation and useful for economic life								
Unit									
Unit	Contents								No. of Hours
I	The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with Best Practice								12
II	The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items								12
III	The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24).								12
IV	The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet data (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).								12
V	Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12).								12
TOTAL								60	
100% Theory									

CO	Course Outcomes
CO1	After studying this units by the students Understood the content of IND AS and audit report process
CO2	Learn and Analyse the required financial statements for preparation of cash flow statements
CO3	Learn and Interpret the treatments of financial statements.
CO4	Learn the accounting treatments share issue, redemption, and contingencies
CO5	Understood and Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation.
Textbooks	
1	Taxmann's Indian Accounting Standards
2	Dolphy D'Souza, Indian Accounting Standards, Snow white publications
3	MukeshSaraf, Indian Accounting Standards, Bharat
Reference Books	
1	Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis
2	Snowwhite's , Indian Accounting Standards
3	T P Ghosh, Indian Accounting Standards, Taxmann's
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.icaai.org
2	http://www.udemy.com
3	http://www.indianaccountind.in
4	http://www.webtel.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective – Indirect Taxation

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFDSE18	4				3	4	25	75	100
Learning Objectives									
LO 1	To get introduced to indirect taxes								
LO 2	To have an overview of Indirect taxes								
LO 3	To be familiar the CGST and IGST Act								
LO 4	To learn procedures under GST								
LO 5	To gain knowledge about Customs Duty.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India–History of GST in India – Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.								12
III	CGST ACT 2017 & IGST Act Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules .								12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12
V	Customs Duty 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.								12
TOTAL								60	
100% Theory									

CO	Course Outcomes
CO1	Acquaintance with Indirect tax laws
CO2	Outline the overview of GST
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi.
2	Dr.H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy& Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective - Merchant Banking

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFDSE19	2		2		3	4	25	75	100
Learning Objectives									
LO 1	To enables the students to get an overview on merchant banking services.								
LO 2	To help the students to know the challenges faced by merchant bankers								
LO 3	To enable the students to get a bird's eye view on the book building process								
LO 4	To assist the student enhance about private placement and various instruments of merchant banking								
LO 5	To make student aware of the role of merchant banking services in the current business environment								
Unit Contents									
Unit	Contents								No. of Hours
I	Merchant Banking Introduction – Concept of Merchant Banking – Functions – Qualities required for Merchant Banker - Recent Development & Challenges in Merchant Banking - Legal Regulatory frame work of Merchant Banking, SCRA- FEMA – SEBI Guidelines to the Merchant Banker								12
II	Issue Management Pre & Post Issue Management – issue Pricing – Designing of capital Structure, Brokers in Issue Management & Their Responsibilities- Register – Underwriters – Types - Bought out Deals, Best Effort Deal, Underwriting Commission and Underwriting agreement –Devolvement - Assessment of an issue for underwriting – Green shoe option								12
III	Book Building Book building – Meaning and concept – Book Building offer, Fixed price Offer –Alternative book build offers – Lead Managers – Duties, Responsibilities and appointment of lead managers – Role of Merchant Banker as a Lead Manager								12
IV	Private Placement Definition – Categories of private placements – private placement with the purview of merchant banking – market segment for privately placed debts – PSU Bonds, Municipal Bonds, Institutional Bonds, Corporate Bonds, Securitized Debt Instruments – Role of Merchant Banker in private placements.								12
V	Merchant Banking Services Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management –Offshore Finance – NRI Investment and Advisory Services, Leasing services –Concept, Meaning and significance.								12
TOTAL								60	
100% Theory									

CO	Course Outcomes
CO1	Expand the conceptual analysis about Merchant Banking
CO2	Understand the functioning of Merchant Bankers related to Issue Management Process
CO3	Analyse about the book building and role of Merchant Bankers
CO4	Elaborate the private placement and debt instrument process
CO5	Enumerate about concept the Merchant Banking Services
Textbooks	
1	Prof. Anil Agashe, Merchant banking and financial services, Everest publishing house, Pune
2	S Gurusamy, merchant banking, Vijay Nicole , chennai
3	L Natarajan, merchant banking and financial services, Margham publications, Chennai
Reference Books	
1	Madhuvij, Swati Dhawan , merchant banking and financial services, McGraw hill , New Delhi
2	DrRavichandran Krishnamurthy, merchant banking and financial services, Himalaya Publishing house, Mumbai
3	H R machiraju, merchant banking, new age international publishers, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=9
2	https://www.nism.ac.in
3	https://www.slideshare.net

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective – Application of Excel in Finance

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFDSE20	2		2		3	4	25	75	100
Learning Objectives									
LO 1	To introduce students to Excel as an important tool in business applications								
LO 2	To familiarize them with the features and functions of a spread sheet.								
LO 3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO 4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO 5	To develop various applications using MS-Excel.								
Unit Contents									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								12
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								12
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								12
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								12
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								12
TOTAL								60	
50 % Theory 50% Practical									

CO	Course Outcomes
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests In Ms-Excel.
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
CO5	Develop Trending Application Using MS-Excel

Textbooks

1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.

Reference Books

1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

PROJECT WORK

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6AFPR02	2				3	2	40	60	100

SUBJECT CODE: 23U6BPPR02		
SEMESTER - VI	CREDIT : 3	HOURS : 60

Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the areas of Marketing, Finance, Management, Accounting and Taxation etc. The grouping may be done in such a way that it has minimum three and maximum five students. The project report shall be submitted jointly by the group, evaluated by the internal and external examiners but the marks will be awarded to each student separately by conducting viva-voce examination.

(For Candidates admitted from 2023-2024 Onwards)

QUESTION PAPER PATTERN

(For Theory & Problem oriented subjects)

Time: 3 Hours

Max. Marks: 75

PART – A (10 x1 = 10 Marks)

**Answer All the Questions
(From each unit two questions)**

PART – B (5 x 7 = 35 Marks)

**Answer All Questions
(Either or Type) (From each unit one question)**

PART – C (3 x 10 = 30 Marks)

**Answer any Three out of Five Questions
(From each unit one question)**