

# 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 (B&I)

Banking & Insurance

### 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 (BANKING & INSURANCE) - REGULATIONS**  
**(Candidates admitted from 2023-2024 & 2024-2025 Onwards)**  
**As Per 2024-2025 BoS Revised**

## **1. SCOPE OF THE COURSE**

B.Com (Banking & Insurance) 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 Banking & Insurance (B.Com-B&I) program, students would gain a thorough grounding in the fundamentals of Commerce & Insurance.

**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 values 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 affaires

**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 (B&I) 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

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### Attendance

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

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](http://www.vicas.org)).

## **Attendance**

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

<b>S.No</b>	<b>Percentage of Attendance</b>	<b>Remarks</b>
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 ½ 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
<b>Total</b>		<b>140</b>	<b>140</b>

### Credit for P.G. Course

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

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+	
5.0 and above but below 5.5	B	Second Class
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 BANKING & INSURANCE

Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
<b>FIRST YEAR</b>							
<b>FIRST SEMESTER</b>							
Part I	23U1LTO1	Language I	3	6	25	75	100
Part II	23U1LE01	English I	3	4	25	75	100
Part III	23U1BIC01	Core Paper I – <b>Financial Accounting I</b>	4	5	25	75	100
Part III	23U1BIC02	Core Paper II - <b>Banking Theory Law &amp; Practice</b>	4	5	25	75	100
Part III	23U1BIDE01	<b>Elective I – Business Communication</b>	3	4	25	75	100
	23U1BIDE02	Elective I – Indian Economic Development					
	23U1BIDE03	Elective I – Business Economics					
Part IV	23U1BIS01	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
		<b>TOTAL</b>	<b>23</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>
<b>SECOND SEMESTER</b>							
Part I	23U2LT02	Language II	3	6	25	75	100
Part II	23U2LE02	English II	3	4	25	75	100
Part III	23U2BIC03	Core Paper III – <b>Financial Accounting II</b>	4	5	25	75	100
Part III	23U2BIC04	Core Paper IV- <b>Business Law</b>	4	5	25	75	100
Part III	23U2BIDE04	<b>Elective II – Marketing of Banking Services</b>	3	4	25	75	100
	23U2BIDE05	Elective II - Legal Regulatory framework of Banking					
	23U2BIDE06	Elective II – Indian Business Environment					
Part IV	23U2BIS01	Skill Enhancement Course SEC – 2 <b>Social Media Marketing</b>	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
		<b>TOTAL</b>	<b>23</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>

Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
<b>SECOND YEAR</b>							
<b>THIRD SEMESTER</b>							
Part I	23U3LT01	Tamil III	3	5	25	75	100
Part II	23U3LE01	English III	3	5	25	75	100
Part III	23U3BIC05	Core Paper V- Corporate Accounting - I	4	6	25	75	100
Part III	23U3BIC06	Core Paper VI – Company Law	4	5	25	75	100
Part III	23U3BIDE07	Elective III – Rural Banking & Micro Finance	4	4	25	75	100
	23U3BIDE08	Elective III – Principles & Practice of Life Insurance					
	23U3BIDE09	Elective III – Introduction to Financial Markets					
Part IV	23U3BIP01	Skill Enhancement Course SEC – 3 Practical -Computer Applications in Business	2	3	40	60	100
	23U3BIN01	NMEC E-Business	2	2	25	75	100
		<b>TOTAL</b>	<b>22</b>	<b>30</b>	<b>190</b>	<b>510</b>	<b>700</b>
<b>FOURTH SEMESTER</b>							
Part I	23U4LT04	Tamil IV	3	5	25	75	100
Part II	23U4LE04	English IV	3	5	25	75	100
Part III	23U4BIC07	Core Paper VII– <b>Corporate Accounting - II</b>	4	6	25	75	100
Part III	23U4BIC08	Core Paper VIII- Business Mathematics & Statistics	4	5	25	75	100
Part III	23U4BIDE10	Elective IV – Financial Services & Bancassurance	4	4	25	75	100
	23U4BIDE11	<b>Elective IV- Principles &amp; Practice of General Insurance</b>					
	23U4BIDE12	<b>Elective IV- Security Market Operations</b>					
Part IV	23U4BIP02	Practical – Accounting Software	2	3	40	60	100
	23U4BIN02	NMEC Universal Human Values	2	2	25	75	100
	23U4BIPR01	In-plant Training	2	-	25	75	100
		<b>TOTAL</b>	<b>24</b>	<b>30</b>	<b>215</b>	<b>585</b>	<b>800</b>



Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
<b>THIRDYEAR</b>							
<b>FIFTH SEMESTER</b>							
Part III	23U5BIC09	Core Paper IX – <b>Cost Accounting - I</b>	4	5	25	75	100
Part III	23U5BIC10	Core Paper X – Principles of Management	3	4	25	75	100
Part III	23U5BIC11	Core Paper XI – <b>Income Tax Law and Practice - I</b>	4	5	25	75	100
Part III	23U5BIC12	Core Paper XII – Auditing and Corporate Governance	4	4	25	75	100
Part III	23U5BIDSE13 23U5BIDSE14	Discipline Specific Elective 1/2 - Theory of Money & Banking / Indirect Taxation	3	4	25	75	100
	23U5BIDSE15 23U5BIDSE16	Discipline Specific Elective 3/4 – Insurance & Risk Management / Technology in Banking	3	4	25	75	100
Part IV	23U5BIS03	SBEC-I Cyber Security & Ethical Hacking	2	2	25	75	100
	23U3BIP03	Practical - E-Filing of Income Tax & GST	2	2	40	60	100
		<b>TOTAL</b>	<b>25</b>	<b>30</b>	<b>215</b>	<b>585</b>	<b>800</b>
<b>SIXTH SEMESTER</b>							
Part III	23U6BIC13	Core Paper XIII – <b>Cost Accounting - II</b>	4	6	25	75	100
Part III	23U6BIC14	Core Paper XIV- <b>Management Accounting</b>	4	6	25	75	100
Part III	23U6BIC15	Core Paper XV- <b>Income Tax Law and Practice - II</b>	4	6	25	75	100
Part III	23U6BIDSE17 23U6BIDSE18	Discipline Specific Elective 5/6 Financial Management /Insurance Regulations, Governance & Compliances Taxation	3	4	25	75	100
	23U6BIDSE19 23U6BIDSE20	Discipline Specific Elective 7/8- Merchant Banking / Application of Excel in Finance	3	4	25	75	100
Part IV	23U6BIS04	SBEC-II Academic Writing and Academic Portfolio	2	2	25	75	100
	23U6BIPR02	Project Work	3	2	40	60	100
	23U6EX01	Extension Activities	1				
		<b>Total</b>	<b>24</b>	<b>30</b>	<b>190</b>	<b>510</b>	<b>700</b>
		<b>GRAND TOTAL</b>	<b>141</b>	<b>180</b>	<b>1210</b>	<b>3390</b>	<b>4600</b>

**FIRST YEAR – SEMESTER – I**

**Core I- Financial Accounting I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1BIC01	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Fundamentals of Financial Accounting</b> 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	<b>Final Accounts</b> 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	<b>Depreciation and Bills of Exchange</b> 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. <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								15
IV	<b>Accounting from Incomplete Records</b> 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	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> – Calculation of Claim amount - Average clause(Loss of stock only)								15
	<b>Total</b>								<b>75</b>
<b>THEORY 20% &amp; PROBLEM 80%</b>									

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

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	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 – BANKING THEORY LAW AND PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1BIC02	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	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								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - 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.								15
II	<b>RBI</b> Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.								15
III	<b>Bank Account</b> 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 – Negotiable Instruments –Meaning – Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.								15
IV	<b>Endorsement</b> 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-								15

	Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal –Banking Ombudsman.	
V	<b>E-Banking</b> 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 - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	15
	<b>TOTAL</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
<b>CO3</b>	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	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
1	<b>Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai</b>	
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	
<b>Reference Books</b>		
1	<b>B. Santhanam, Banking &amp; Financial System, Margam Publication, Chennai</b>	
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,	
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand	
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA	

5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

**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	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

**3-Strong, 2-Medium, 1-Low**

**FIRST YEAR – SEMESTER – I**

**Elective I – Business Communication**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1BIDE01	4				3	4	25	75	100

**Learning Objectives**

<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
<b>LO2</b>	To develop the students to understand about trade enquiries
<b>LO3</b>	To make the students aware about various types of business correspondence.
<b>LO4</b>	To develop the students to write business reports.
<b>LO5</b>	To enable the learners to update with various types of interview

**Prerequisites: Should have studied Commerce in XII Std**

Unit	Contents	No. of Hours
I	<b>Introduction to Business Communication</b> 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	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	12
III	<b>Banking Correspondence</b> 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	<b>Secretarial Correspondence</b> 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	<b>Application Letters</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	12
	<b>TOTAL</b>	<b>60</b>

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



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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	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
23U1BIDE02	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concepts of Economic growth and development								
<b>LO2</b>	To know the features and factors affecting economic development								
<b>LO3</b>	To gain understanding about the calculation of national income								
<b>LO4</b>	To examine the role of public finance in economic development								
<b>LO5</b>	To understand the causes of inflation								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Economic Development And Growth</b> 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	<b>Economic Development</b> Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development-Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	<b>National Income</b> 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	<b>Public Finance</b> 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	<b>Money Supply</b> 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
	<b>TOTAL</b>								<b>60</b>

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoychakravathy : 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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	3	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	14	15	10	10	10	10	10	13	10
<b>AVERAGE</b>	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
23U1BIDE03	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the approaches to economic analysis								
<b>LO2</b>	To know the various determinants of demand								
<b>LO3</b>	To gain knowledge on concept and features of consumer behaviour								
<b>LO4</b>	To learn the laws of variable proportions								
<b>LO5</b>	To enable the students to understand the objectives and importance of pricing policy								

<b>Prerequisites: Should have studied Commerce in XII Std</b>		
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Economics</b> 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	<b>Demand &amp; Supply Functions</b> 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	<b>Consumer Behaviour</b> 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	<b>Theory of Production</b> 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	<b>Product Pricing</b> 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
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Evaluate the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
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.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>	
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>	
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>	

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	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	
23U1BIS01	2				2	2	25	75	100	
<b>Learning Objectives</b>										
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.									
<b>Prerequisites: Should have studied Mathematics up to X Std</b>										
Unit	Contents							No. of Hours		
I	<b>Quantitative Aptitude:</b> Number System <b>Verbal Reasoning:</b> Series Completion							6		
II	<b>Quantitative Aptitude:</b> Decimal Fraction <b>Verbal Reasoning:</b> Mathematical Operations							6		
III	<b>Quantitative Aptitude:</b> Square Roots and Cube Roots <b>Verbal Reasoning:</b> Coding Decoding							6		
IV	<b>Quantitative Aptitude:</b> Simplification <b>Non-Verbal Reasoning:</b> Analogy							6		
V	<b>Quantitative Aptitude:</b> Average, Percentage <b>Non-Verbal Reasoning:</b> Series							6		
<b>TOTAL</b>							<b>30</b>			
CO	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.									
<b>Text Books</b>										



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. <a href="http://www.themathpage.com">www.themathpage.com</a>
2.	2. <a href="https://swayam.gov.in">https://swayam.gov.in</a>
3.	3. <a href="http://www.brightstorm.com">www.brightstorm.com</a>

**FIRST YEAR – SEMESTER – II**

**Core III - Financial Accounting II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2BIC03	5				4	5	25	75	100

**Learning Objectives**

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

**Prerequisites: Should have studied Accountancy in XII Std**

Unit	Contents	No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit	15
II	<b>Branch and Departmental Accounts</b> 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	<b>Partnership Accounts - I</b> Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	<b>Partnership Accounts - II</b> 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	<b>Accounting Standards for financial reporting</b> 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
	<b>TOTAL</b>	<b>75</b>

**THEORY 20% & PROBLEMS 80%**

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

#### **Textbooks**

1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.
2	M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	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	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	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
23U2BIC04	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law								
<b>LO2</b>	To understand the essentials of valid contract								
<b>LO3</b>	To gain knowledge on performance contracts								
<b>LO4</b>	To define the concepts of Bailment and pledge								
<b>LO5</b>	To understand the essentials of contract of sale								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								15
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> 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	<b>Performance Contract</b> 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	<b>Contract of Indemnity and Guarantee</b> 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	<b>Sale of Goods Act 1930:</b> 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
	<b>TOTAL</b>								<b>75</b>
<b>CO</b>	<b>Course Outcome</b>								
<b>CO1</b>	Explain the Objectives and significance of Mercantile law								
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.								

<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
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 & Vivek Kuchhal, 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.
<b>Reference Books</b>	
1	Preethi Agarwal, 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 Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

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

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

**3-Strong, 2-Medium, 1-Low**

**FIRST YEAR – SEMESTER – II**

**Elective II – MARKETING OF BANKING SERVICES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23U2BIDE04	4				3	4	25	75	100	
<b>Learning Objectives</b>										
<b>LO1</b>	To recall the marketing concepts as well as the banking industry									
<b>LO2</b>	To gain the knowledge on the macro and micro factors influencing the market									
<b>LO3</b>	To understand the banking customer need									
<b>LO4</b>	To learn the methods of market segmentation in banking									
<b>LO5</b>	To give an insight on the market information research									
<b>Unit</b>										
Unit	Contents								No. of Hours	
I	Marketing concepts and their application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing.								12	
II	Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the Market, goods and services – applicability to Banking – Banking regulation and its impact on Bank marketing strategies – Understanding competition – and their focus – Strategic benefits of goods competition – What makes a goods competitor.								12	
III	Customer need analysis and customer care – Customer focus – Understanding customer need – customer care – consumer motivation and buying behaviour – perception / behaviour – other factors affecting buying behaviour – decision making process – individual and organizational – selective exposure – selective distortion – effect on consumer behaviour.								12	
IV	Market Segmentation (Banking) – Product Designing – Marketing – Feedback and review – purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of a viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers.								12	
V	Market information Research – Definition of marketing research and market research – Differences – Contributions of Marketing Research to a bank – Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis – objective – strategies and tactics – sources of information for situation analysis								12	
<b>TOTAL</b>								<b>60</b>		
<b>100% Theory</b>										
<b>CO</b>	<b>Course Outcomes</b>									



<b>CO1</b>	Application of marketing in Banking Industry
<b>CO2</b>	Remember the Banking Regulation Act and acquire the knowledge on the macro and micro factors of Marketing of Banking.
<b>CO3</b>	Enumerate the behaviour of customer and customer motivation
<b>CO4</b>	Demonstrate the various market segmentation.
<b>CO5</b>	Acquire the information of marketing research and its various approaches.
<b>Textbooks</b>	
1	<u>Padmalatha Suresh, Justin Paul</u> , Management of Banking and Financial Services, Pearson Education India, 2014
2	Rajeeve, Marketing of Banking Service
3.	<u>Pabbati Saritha Srinivas, P. Mohan Reddy</u> , Marketing of Banking Services, Serials Publications 2010
<b>Reference Books</b>	
1.	Madhukar R. K. Dynamics of Banking Marketing, VBS publishes, 1990
2.	Desai, Vsant, Principles of Bank Management, Himalaya Publications, 1993
3.	<u>Middi Appala Raju</u> , Marketing of banking services,
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://books.google.co.in/books?id=84jsBAAAQBAJ&amp;printsec=frontcover&amp;source=gs_ge_summary_r&amp;cad=0#v=onepage&amp;q&amp;f=false">https://books.google.co.in/books?id=84jsBAAAQBAJ&amp;printsec=frontcover&amp;source=gs_ge_summary_r&amp;cad=0#v=onepage&amp;q&amp;f=false</a>
2	<a href="https://www.scribd.com/doc/19639288/Marketing-of-Banking-Services-1#">https://www.scribd.com/doc/19639288/Marketing-of-Banking-Services-1#</a>
3	<a href="https://www.youtube.com/watch?v=0epWyxDQY9A">https://www.youtube.com/watch?v=0epWyxDQY9A</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3-Strong, 2-Medium, 1-Low**

**FIRST YEAR – SEMESTER – II**

**Elective II – Legal Regulatory framework of Banking**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2BIDE05	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable the students understand the banking Regulation Act 1949								
<b>LO2</b>	To enlighten the students on the reconstruction of financial assets.								
<b>LO3</b>	To give an insight on the prevention of Money Laundering Act 2002								
<b>LO4</b>	To familiarize the provisions of FEMA 1999								
<b>LO5</b>	To enhance the knowledge on Banking Ombudsman Scheme								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	Banking Regulation Act 1949 Provisions relating to- Definition of bank (Sec. 5B and 5C), Business of Banking Companies (Sec.6), Restrictions on business of banking companies (Sec.8, 19 and 20), Capital Structure(Sec.12), Powers of the RBI (Sec.21, 22and 36 to 36AD), Applicability of the Act to Cooperative Banks (Sec.56), amendments of BRA1949 up to 2012, Banking Regulation (Amendment) Bill 2017								12
II	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act in 2016: (Taking possession over collateral: Audit and inspection)								12
III	Introduction to Prevention of Money Laundering Act, 2002: Provisions relating to: Preliminary (Section 1 and 2), Offence of money laundering (Section 3 and 4), Attachment, adjudication and confiscation (Section 5 and 11), Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24) The RBI guidelines regarding prevention of money laundering, The Prevention of Money Laundering (Amendment) Act, 2012								12
IV	The Foreign Exchange Management Act, 1999 Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15)Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).								12
V	Banking Ombudsman Scheme 2006:- I. Role of Banking Ombudsman: Grounds of Complaint, Procedure for Filing Complaint; Power to Call for Information, Settlement of Complaint by Agreement, Award II. The Banking Codes and Standards Board of India: Customer Service, Grievances Redressal Mechanism								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									

CO	Course Outcomes
CO1	Remember the banking system and its powers in Banking Regulation Act
CO2	Demonstrate the provisions relating to Securitisation and Reconstruction of financial Assets
CO3	Paraphrase the act the Money Laundering Act
CO4	Acquire the skills of Foreign Exchange Management Act.
CO5	Enumerate the role of Banking Ombudsman and its compliances.
Textbooks	
1	<u>IIBF</u> , Legal and Regulatory Aspects of Banking, MacMillian, 2008
2	<u>Iibf</u> , Legal Aspects of Banking Operations, MacMillian, 2005
3.	Shubham Sinha, The Banking Laws of India, Indian Law Series
4.	Sonai Jain, Banking industry in India, New Century Publication
Reference Books	
1.	Kern Alexander, Principles f Banking Regulation, Camrbridge University Press,
2.	Alexander Dills, Bank Regulation, Risk Management and Compliances, Taylor & Francis, 2019
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.scribd.com/doc/117041132/Legal-Regulatory-Aspects-of-Banking">https://www.scribd.com/doc/117041132/Legal-Regulatory-Aspects-of-Banking</a>
2	<a href="https://www.youtube.com/watch?v=wpFZstiviAA">https://www.youtube.com/watch?v=wpFZstiviAA</a>
3	<a href="https://books.google.co.in/books?id=WUxmA9RjRawC&amp;printsec=frontcover&amp;source=gbs_ge_summary_r&amp;cad=0#v=onepage&amp;q&amp;f=false">https://books.google.co.in/books?id=WUxmA9RjRawC&amp;printsec=frontcover&amp;source=gbs_ge_summary_r&amp;cad=0#v=onepage&amp;q&amp;f=false</a>

### 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	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	2	2	2

**3-Strong, 2-Medium, 1-Low**

**FIRST YEAR – SEMESTER – II**

**Elective II – Indian Business Environment**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2BIDE06	4				3	4	25	75	100

**Learning Objectives**

<b>LO1</b>	To understand the various environment of business
<b>LO2</b>	To know the economic environment of business such as NIP, FEMA, etc
<b>LO3</b>	To gain the knowledge on the socio cultural environment of business.
<b>LO4</b>	To examine the role of political environment in economic development
<b>LO5</b>	To enhance the knowledge on the natural and technical environment

Unit	Contents	No. of Hours
I	<b>An overview of Business Environment</b> Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	12
II	<b>Economic Environment</b> Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies - Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.	12
III	<b>Socio – cultural Environment</b> Nature of impact of culture on Business, Traditional values and its impact, Social Audit – Meaning and Importance.	12
IV	<b>Political Environment</b> Political Institutions, Legislature, Executive, Judiciary, Role of Government in Business, Legal framework in India.	12
V	<b>Natural and Technological Environment</b> Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.	12
	<b>TOTAL</b>	<b>60</b>
	<b>100 % Theory</b>	

CO	Course Outcomes
<b>CO1</b>	Enumerate the various methods of business environment.
<b>CO2</b>	Explore the economic factors that affects the business and the different economic policies
<b>CO3</b>	Illustrate the social values in business
<b>CO4</b>	Describe the importance of role of government in economic development.
<b>CO5</b>	Outline the advancements of technology in business environment.

### Textbooks

1	C. B. Gupta, Business Environemnt, Sultan Chand & Sons
2	S. Sankaran, Business Environment, Margham Publications
3.	Francis Cherunilam, <i>Business Environment</i> -Himalaya Publishing House, New Delhi
4.	Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
5.	Raj Aggarwal, Business Environment Excel Books, Delhi

### Reference Books

1.	Morrison J, The International Business Environment, Palgrave
2.	Mishra And Puri, Indian Economy, Himalaya Publishing House, New Delhi
3.	Business and society – Lokanathan and Lakshmi Rajan, Emerald Publishers.
4.	Economic Environment of Business – M. Adhikary, Sultan Chand & Sons.
5.	Strategic Planning for Corporate Ramaswamy V McMillan, New Delhi

**NOTE: Latest Edition of Textbooks May be Used**

### Web Resources

1	<a href="https://www.google.co.in/books/edition/BUSINESS_ENVIRONMENT/Zq64BgAAQB_AJ?hl=en&amp;gbpv=1&amp;dq=business+environment&amp;printsec=frontcover">https://www.google.co.in/books/edition/BUSINESS_ENVIRONMENT/Zq64BgAAQB_AJ?hl=en&amp;gbpv=1&amp;dq=business+environment&amp;printsec=frontcover</a>
2	<a href="https://www.google.co.in/books/edition/Business_Environment/wjk7BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=business+environment&amp;printsec=frontcover">https://www.google.co.in/books/edition/Business_Environment/wjk7BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=business+environment&amp;printsec=frontcover</a>
3	<a href="https://www.youtube.com/watch?v=vfNGr5gCbdw">https://www.youtube.com/watch?v=vfNGr5gCbdw</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	2	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	
23U2BIS01	2				2	2	25	75	100	
<b>Learning Objectives</b>										
<b>LO 1</b>	To understand the basic concepts Social Media Marketing									
<b>LO 2</b>	To know the basis of Facebook & Instagram Marketing									
<b>LO 3</b>	To familiarize with Twitter Marketing									
<b>LO 4</b>	To learn the marketing aids in You Tube									
<b>LO 5</b>	To gain knowledge about search engine optimization									
<b>Prerequisite: Should have studied Commerce in XII Std</b>										
Unit	Contents								No. of Hours	
I	<b>Social Media Introduction</b> 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	<b>Facebook &amp; Instagram Marketing</b> 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	<b>Twitter Marketing</b> Steps to create a Twitter account – content types in twitter – how to create a post – Personal brand creation – Twitter automation – twitter Ads								6	
IV	<b>You Tube Marketing</b> Steps to create a You Tube channel – You Tube analytics – you tube channel verification – benefits – webmaster tools – Assets in webmaster tools								6	
V	<b>Search Engine Optimization:</b> 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	
<b>TOTAL</b>								<b>30</b>		

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.

<b>Textbooks</b>	
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)
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.studocu.com/in/document/davangere-university/open-elective/social-media-marketing-notes-open-elective/50102974">https://www.studocu.com/in/document/davangere-university/open-elective/social-media-marketing-notes-open-elective/50102974</a>
2	<a href="https://www.slideshare.net/seanjoan/social-media-marketing-ppt">https://www.slideshare.net/seanjoan/social-media-marketing-ppt</a>
3	<a href="https://www.slideshare.net/INNOTHOUGHTS/ppt-on-social-media-marketing">https://www.slideshare.net/INNOTHOUGHTS/ppt-on-social-media-marketing</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	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
23U3BIC05	4				4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand about the Issue of Shares								
<b>LO 2</b>	To know the provisions of companies Act 2013 under Redemption of Preference shares and debentures								
<b>LO 3</b>	To Learn the form and contents of Financial statements as per Schedule III of Companies Act 2013								
<b>LO 4</b>	To able to understand about the Valuation of Goodwill & Shares.								
<b>LO 5</b>	To able to understand about Liquidation of Companies.								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								18
II	<b>Redemption of Preference Shares &amp; Debentures</b> 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	<b>Final Accounts</b> 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	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation-Valuation of Shares-Net Asset Method-Yield Method.								18
V	<b>Liquidation of Companies</b> Meaning – Mode of winding Up – Preparation of Statement of Affairs and Deficiency Accounts – Order of Payment – Liquidators Remuneration – Liquidator’s Final Statement Accounts.								18
<b>TOTAL</b>								<b>90</b>	
<b>Theory 20% &amp; Problems 80%</b>									



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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

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

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

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – III**

**Core VI – Company Law**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4BIC06	4	2			4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To know Company Law 1956 and Companies Act 2013.								
<b>LO 2</b>	To have an understanding on the formation of a company.								
<b>LO 3</b>	To understand the requisites of meeting and resolution.								
<b>LO 4</b>	To gain knowledge on the procedure to appoint and remove Directors.								
<b>LO 5</b>	To familiarize with the various modes of winding up.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Company law</b> 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- <b>Doctrine of Ultra-vires</b>								18
II	<b>Formation of Company</b> 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	<b>Secretarial Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.								18
IV	<b>Management &amp; Administration</b> 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	<b>Winding up</b> - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								18
<b>TOTAL</b>									
<b>100% Theory</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Understand the classification of companies under the act.
<b>CO2</b>	Learn the contents of the memorandum of association & Articles of Association.
<b>CO3</b>	Know the qualification and disqualification of Auditors.
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT).
<b>CO5</b>	Understand the modes of winding up.
<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

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

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

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective III – Rural Banking & Micro Finance**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4BIDE07	4				4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To provide students an in-depth knowledge about rural banking.								
<b>LO 2</b>	To develop the rural financial services								
<b>LO 3</b>	To familiarize them about the challenges in rural sector and rural banking								
<b>LO 4</b>	To create awareness about micro financing.								
<b>LO 5</b>	To enhance the knowledge on the models of micro finance.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	Rural India: Demographic features-characteristics of rural society-economic features-infrastructure agricultural economy and agricultural banking. Rural development policies and Rural issues								12
II	Financing Rural Development: Regulation of rural financial services-rural credit institutions regulatory authorities (in brief) financing agricultural /allied activities-financing rural non-farm sector-SME finance government initiatives: -Financial Inclusions-Rural housing and education loans								12
III	Problems & Prospects in Rural Banking: Role of rural banking-emerging trends in rural banking-transaction cost and risk cost financing poor as bankable opportunities-micro credit and self-help groups								12
IV	Introduction to Micro Finance: Evolution and character of micro finance in India-micro finance delivery methodologies-legal & regulatory framework								12
V	Innovative and creative micro finance models - Microfinance models-impact of micro finance, operational aspects of micro finance								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									

CO	Course Outcomes
CO1	Explain the various features of rural economy.
CO2	Enumerate the regulations of rural financial services and SME.
CO3	Illustrate the problems and prospects of Rural banking system in India.
CO4	Paraphrase Micro finance and its legal regulatory framework.
CO5	Compare and contrast the different models of micro finance.
<b>Textbooks</b>	
1	Rais Ahmed, Agriculture, Rural Banking and Micro finance in India, New Century Publications 2012
2	Tanuj Kumar Bisoyi, Rural Credit, Regional Rural Banks and Micro Finance, Abhjeet Publications
3	K G Karmakar, Rural Credit and SHGs, SAGE Publications

<b>Reference Books</b>	
1	Sanjay Kanti Das, Sudhansu Kumar Das, Micro Finance, India's Rural Economy, New Century Publications, 2011
2	Todd A Watkins, Introduction to Micro Finance, World Scientific
3	K G Karmakar, Micro Finance in India, SAGE Publications
4	
5	
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.google.co.in/books/edition/Microfinance_in_India/UfSHAwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=rural+banking+and+micro+finance&amp;printsec=frontcover">https://www.google.co.in/books/edition/Microfinance_in_India/UfSHAwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=rural+banking+and+micro+finance&amp;printsec=frontcover</a>
2	<a href="https://www.youtube.com/watch?v=R6qvm0AgWRQ">https://www.youtube.com/watch?v=R6qvm0AgWRQ</a>
3	<a href="https://www.google.co.in/books/edition/Introduction_To_Microfinance/sWdhDwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=rural+banking+and+micro+finance&amp;printsec=frontcover">https://www.google.co.in/books/edition/Introduction_To_Microfinance/sWdhDwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=rural+banking+and+micro+finance&amp;printsec=frontcover</a>

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

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

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective III – Principles and Practice of Life Insurance**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4BIDE08	4				4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the life insurance and its different plans.								
<b>LO 2</b>	To enlighten the importance of group insurance and its various policies								
<b>LO 3</b>	To familiarize the concepts such as premiums, surrenders, etc								
<b>LO 4</b>	To gain knowledge on the claims and create awareness on the IRDA regulations								
<b>LO 5</b>	To develop the conceptual framework of insurance business and its principles								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	Life Insurance Organization: Important Activities, The Indian Context, Internal Organization, The Distribution, System, Appointment of Agent, Functions of Agents, Remuneration of Agents, Trends in Distribution Channels; Plans of Life Insurance : Need Levels, Basic Elements, Some Popular Plans, Limited Payment Plans, Participating Policies, Convertible Plans, Riders, For the Handicapped; Annuities : Nature of Annuities, Types.								12
II	Group Insurance : Nature of Group Insurance, Types, Group Gratuity Schemes, Ways of Meeting Gratuity Liability, Group Superannuation Schemes, Other Group Schemes, Social Security Schemes; Other Special Need Plans : Industrial Life Insurance, Salary Saving Schemes, Additional Benefits, Married Women's Property Act; Application and Acceptance : Principal of Utmost Good Faith, Insurable, Interest, Prospectus, Proposal Form & Other Related Documents, Medical Examination, Age Proof, Special Report, Specimen of Proposal Form; Policy Document : Need and Format, Policy Preamble, Schedule, Attestation, Conditions and Privileges, Alteration, Duplicate Policy, Specimen of Policy Document.								12
III	Premium Payment, Lapse and Renewal: Premium, Surrender Values, Non-Forfeiture Options, Revival; Assignment Nomination Loans – Surrenders – Foreclosure : Assignment, Nomination, Loan and Surrenders, Foreclosure								12
IV	Policy Claims: Maturity Claims Survival Benefits, Death Claims, Claim Concession Presumption of Death, Accident Benefit Options, Settlement Options, Valuation and Surplus, Reinsurance, Exchange Control Regulations, Consumer Protection Act. Ombudsman, Information Technology, IRDA Regulations.								12
V	The Conceptual Framework, The Insurance Device, The Professional Approach, The Classification of Insurance Business, The Financial Aspects of Insurance Business, The Basic Principles – Utmost Good Faith, The Basic Principles – Insurable Interest, The Basic Principles – Indemnity, The Basic Principles – Corollaries of Indemnity, The Basic Principles – proximate Cause.								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									



CO	Course Outcomes
CO1	Enumerate the different types of life insurance policies
CO2	Describe the group insurance and its different schemes
CO3	Illustrate the premium, surrenders, loans and foreclosure
CO4	Discuss the maturity claims and policy holders rights in Insurance Business
CO5	Elaborate the principles of insurance business in India.
<b>Textbooks</b>	
1	Gupta, P.K., “Principles and Practice of Non-life Insurance”, 2006, Himalaya Publications
2	Periasamy, P., “Principles and Practice of Insurance”, 2010, Himalaya Publication.
3	Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill
<b>Reference Books</b>	
1	Gupta, P.K., “Insurance and Risk Management”, 2010, Himalaya Publication.
2	Gopal Krishan, G., “Insurance Principles and Practice”, 1994, Sterling Publishers, New Delh
3	Hargovnd Dayal, The Fundamentals of Insurance, 2017, Notion Press
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.google.co.in/books/edition/The_Fundamentals_of_Insurance/OWs8DwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Principles+of+life+insurance+in+India+book&amp;printsec=frontcover">https://www.google.co.in/books/edition/The_Fundamentals_of_Insurance/OWs8DwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Principles+of+life+insurance+in+India+book&amp;printsec=frontcover</a>
2	<a href="https://www.youtube.com/watch?v=-NEhWb4CEEE">https://www.youtube.com/watch?v=-NEhWb4CEEE</a>
3	<a href="http://www.irda.org">www.irda.org</a>

### 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
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective III – Introduction to Financial markets**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4BIDE09	4				4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the primary and secondary market								
<b>LO 2</b>	To enlighten the students on the concept of equity share market.								
<b>LO 3</b>	To provide insight unto the commodity market in India								
<b>LO 4</b>	To familize regulatory framework of money market.								
<b>LO 5</b>	To enhance the knowledge on the FEMA.								
<b>Unit</b>									
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction to Debt Market</b> Evolution of Debt Markets in India - Primary market & secondary market - Money market & Debt Market in India - Fundamental features of debt instruments - Regulatory framework in the Indian debt market								12
II	<b>Introduction to Equity market</b> Meaning and Definition of equity shares - Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders - Separation of ownership and management in companies - Need for attracting more investors towards equity - Need for strengthening secondary markets								12
III	<b>Introduction to Commodity Market</b> Emergence of Commodity Market - Dynamics of global commodity markets - Commodity Market in India - Commodity Exchanges in India - Role of Information in Commodity Markets - Linkages between equity markets and commodity markets								12
IV	<b>Introduction to Money Market</b> Meaning of Money Market - features of money markets, importance of money market: Role of Primary dealers in money markets - Regulatory framework of RBI, FIMMDA (Fixed Income, Money Market and Derivatives Association) and Foreign Exchange Dealers Association of India (FEDAI), conDS, NDS-OM								12
V	<b>Introduction to Indian Foreign Exchange Market</b> FOREX market in India: A historical perspective FERA Vs. FEMA, Pre-liberalization Exchange Rate Regime in India and Hawala market, Brief introduction to currency convertibility in current and Capital account								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Learn the debt market and its regulatory framework in India.
<b>CO2</b>	To understand the primary and secondary markets.
<b>CO3</b>	Learn about the commodity exchanges in India

<b>CO4</b>	Understand regulatory framework of money market and its importance.
<b>CO5</b>	To Learn the FOREX market in India and exchange rate regime in India.
<b>Textbooks</b>	
1	Paalo Brandmite, A Introduction to Financial markets, Wiley Publications
2	<u>Maureen Burton</u> , <u>Reynold F. Nesiba</u> , <u>Bruce Brown</u> , A Introduction to Financial markets and Institutions, Taylor & Francis
3	<u>Anatoly B. Schmidt</u> , Financial markets and trading, Wiley
<b>Reference Books</b>	
1	<u>Dr. I.M. Sahai</u> , Financial market Opration, SPDB Publication House
2	Vasanat Desai – Financial Markets and Financial Services Himalaya Publishing House
3	Tripaty Nalini Prava – Financial Services Prentice Hall
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.google.co.in/books/edition/Financial_Markets_and_Trading/LGjpE0dE_EswC?hl=en&amp;gbpv=1">https://www.google.co.in/books/edition/Financial_Markets_and_Trading/LGjpE0dE_EswC?hl=en&amp;gbpv=1</a>
2	<a href="https://www.google.co.in/books/edition/An_Introduction_to_Financial_Markets/_2tODwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Introduction+to+financial+market+book&amp;printsec=frontcover">https://www.google.co.in/books/edition/An_Introduction_to_Financial_Markets/_2tODwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Introduction+to+financial+market+book&amp;printsec=frontcover</a>
3	<a href="https://www.youtube.com/watch?v=YI80xLN2CCQ">https://www.youtube.com/watch?v=YI80xLN2CCQ</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**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
23U3BIP01			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"><li>• Copy an existing Sheet</li><li>• Rename the old Sheet</li><li>• Insert a new Sheet into an existing Workbook</li><li>• Delete the renamed Sheet.</li></ul>
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"><li>• Sort data by Name</li><li>• Filter data by Class</li><li>• Subtotal of no. of students by Class.</li></ul>
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- Business**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3BIN01	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the use of Computers indecision making.								
<b>LO 2</b>	To provide an insight in to various processing and information systems.								
<b>LO 3</b>	The objective is to expose the students to electronic modes of commercial operations.								
<b>LO 4</b>	To provide an insight in to e-business marketing technologies								
<b>LO 5</b>	To provide important awareness of cyber laws								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	E-BUSINESS: Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce B toBetc.Comparisonoftraditionalcommerceande-commerce.E-Commercebusinessmodels– major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends.								6
II	SECURITY FOR E-BUSINESS Security threats – An area view – implementing E-commerce security – encryption – Decryption, Protecting client computers E-Commerce Communication channels and web servers Encryption, SSL protocol.								6
III	E-PAYMENTS: E-payment systems – An overview. B to C payments, B to B payments. of E- payment system – Credit card payment, debit cards, accumulating balance, online stored value payment systems, digital cash, digital (electronic) wallets, agile wallet, smart cards and digital cheques.								6
IV	E-BUSINESS MARKETING TECHNOLOGIES E-Commerce and marketing B to B and B to C marketing and branding strategies. Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM (customer relationship Management) system.								6
V	CYBER LAWS Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features. Guidelines on cyber securities to be included.								6
<b>TOTAL</b>								<b>30</b>	
<b>100% Theory</b>									

CO	Course Outcomes
CO1	Maintaining database and processing software.
CO2	Analyzing records according to management policy.
CO3	Systems to give practical exposure in various reporting methods and Internet Accessibility
CO4	Learned the e-business marketing technologies
CO5	Pinpoint about aware of the cyber laws
Textbooks	
1	R.G.Saha,E-Business ,HPH
2	Marriappa M–E- Commerce,
3	M.Suman–E–Commerce& Accounting
4	Kala . B.Whinston:“Frontiers of Electronic Commerce”,Addison
Reference Books	
1	Watson R T:“Electronic Commerce–the strategic perspective.”The Dryden press
2	Agarwala K.Nand Deeksha Ararwala:“Business on the Net –Whats and Hows of E-Commerce”
3	MurthyCSV:“E.Commerce”Himalaya Publishing House Pvt. Ltd.
4	Agarwalaand Ararwala:“Business on the Net– Bridge to the online store front,”
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### 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
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	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
23U4BIC07	4	2			4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To know the types of amalgamation.								
<b>LO 2</b>	To gain an understanding about reconstruction.								
<b>LO 3</b>	To know Final statements of banking companies.								
<b>LO 4</b>	To understand the legal requirements of financial accounts.								
<b>LO 5</b>	To have an insight on modes of winding up of a company.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Amalgamation, Absorption &amp; External Reconstruction</b> 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	<b>Alteration of Share Capital and Internal Reconstruction</b> Alteration of share Capital and Internal Reconstruction – Conversion of Stocks – Increase and Decrease of Capital – Reserve Liability.								18
III	<b>Accounting of Banking Companies</b> 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	<b>Accounting For Insurance Company</b> Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method).								18
V	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								18
<b>TOTAL</b>								<b>90</b>	
<b>20% Theory &amp; 80% Problems</b>									

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.

<b>Textbooks</b>	
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
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3-Strong, 2-Medium , 1- Low**



**SECOND YEAR – SEMESTER – III**

**Core VIII – Business Mathematics & Statistics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3BIC08	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To Learn knowledge on the basics of ratio, proportion, indices and proportions								
<b>LO 2</b>	To Learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
<b>LO 3</b>	To able to understand about the Measures of Central Tendency.								
<b>LO 4</b>	To conceptualize with Correlation, Karl Pearson's Coefficient of Correlation and Regression.								
<b>LO 5</b>	To gain knowledge on Time Series Analysis and Index Numbers.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.								15
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								15
III	<b>Business Statistics Measures of Central Tendency</b> 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	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								15
V	<b>Time Series Analysis and Index Numbers</b> 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
<b>Total</b>								<b>75</b>	
<b>Theory 20% &amp; Problems 80%</b>									

CO	Course Outcomes
<b>CO1</b>	Practice the basics of ratio, proportion, indices and proportions
<b>CO2</b>	Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
<b>CO3</b>	Practice the various Measures of Central Tendency.

<b>CO4</b>	Practice the Correlation and Regression.
<b>CO5</b>	Assess the problems on Time Series Analysis and Index Numbers.
<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Elective IV– Financial Services and Bancassurance**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4BIDE10	4				4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To know the basis for financial services								
<b>LO 2</b>	To understand the functions and law relating to merchant banking								
<b>LO 3</b>	To gain more information on leasing and hire purchase								
<b>LO 4</b>	To enlighten the opportunities of venture capital and mutual funds for students								
<b>LO 5</b>	To create an awareness on the Bancassurance and its challenges in India								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Financial Services</b> Meaning and Importance of Financial Services – Types of Financial Services – financial services and economic environment – players in financial services sector – characteristics of financial services – growth of financial services in India – Functions of financial services								12
II	<b>Merchant Banking</b> Merchant banking – functions – issue management – managing of new issues – underwriting – capital market – stock exchange – role of SEBI – activities involved in public issue management – law relating to issue of management – underwriting agencies – variants of underwriting								12
III	<b>Leasing and Hire Purchase</b> Leasing and hire purchase – concepts and features – types of lease accounts, factoring – functions of factor – advantages of leasing – advantages of factoring – demerits of factoring – legal aspects of factoring – difference between factoring and bill discounting								12
IV	<b>Venture Capital &amp; Mutual Funds</b> Venture capital – credit rating- consumer finance. Mutual funds: meaning types- functions- advantages- institutions involved- UTI – legal regulations for venture capitals-SEBI regulations on venture capital institutions- SEBI regulations for foreign venture capital investors								12
V	<b>Bancassurance</b> Bancassurance – meaning of bancassurance –definition of Bancassurance origin- Bancassurance models- strategic alliance- full integration- mixed models- benefits of Bancassurance-demerits of Bancassurance- A tool of integrating insurance and banking – challenges of Bancassurance in India.								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									

CO	Course Outcomes
CO1	Understand the basic concepts of financial services and economic services and also will understand the importance of players in financial services sector
CO2	Analyse the various types of underwriters and various steps and process in SEBI in public issue management and functions of merchant banking under the capital market

<b>CO3</b>	Demonstrate the features of leasing and factoring and also understand the differences between factoring and bills discounting
<b>CO4</b>	Enumerate the concepts of credit rating, venture capital companies and consumer finance and also understand the different types of loans
<b>CO5</b>	Illustrate the Bancassurance with its pros and cons.
<b>Textbooks</b>	
1	B.Santhanam (2003), Financial Services, Fifth Edition September 2006, Chennai, Margham Publications
2	M.Y.Khan (1997), Financial Services, Third Edition 2019, University of Delhi, McGrawhill HED
3	Guruswamy (2009), Financial Services, Second Edition, Chennai, Mcgrawhill HED
<b>Reference Books</b>	
1	Bhalla, V.K. "Management of Financial Services", Anmol Publications Pvt. Ltd., New Delhi.
2	Pathak, Bharati, "Indian Financial System", Pearson Education, New Delhi.
3	Bhole, L.M., "Financial Institutions and Market", Tata McGraw Hill
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.rbi.org/www.sebi.org">www.rbi.org/www.sebi.org</a>
2	<a href="https://www.youtube.com/watch?v=PVop1bKTd4U">https://www.youtube.com/watch?v=PVop1bKTd4U</a>
3	<a href="https://www.scribd.com/document/342453188/bancassurance-pdf">https://www.scribd.com/document/342453188/bancassurance-pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – IV****Elective IV- Principle & Practice of General Insurance**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4BIDE11	4				4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the regulations of Insurance Companies.								
<b>LO 2</b>	To give knowledge on the different forms of insurance.								
<b>LO 3</b>	To familiarize the fire and marine insurance concepts.								
<b>LO 4</b>	To understand the risk factors of insurance								
<b>LO 5</b>	To learn claim the procedures in general insurance.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	Insurance Legislation : General Insurance Business (Nationalization) Act 1972, The Insurance Act, 1938, Insurance Regulatory Authority, Motor Vehicles Act, 1939,- Exchange Control Regulations, Various Other Statistics, Consumer Protection Act 1986; The Insurance Market : Structure of General Insurance Corporation of India – The Subsidiary Companies – Insurance Agents – Development Staff – Insurance Intermediaries in Overseas Markets – Tariff Advisory Committee – Loss Prevention Associations of India Ltd.								12
II	Insurance Forms: Proposal Forms – Cover Notes, Certificate of Insurance, Policy Forms, Endorsements, Interpretation of Policies, Co-insurance, Renewal Notice								12
III	Fire and Marine Coverages : Standard Policies, Specified Perils vs All Risks, Fire Insurance Coverage, Reinstatement Value Policies, Declaration Policy, Floating Policies, Building in Course of Erection, Consequential Loss (Fire Insurance), Marine Insurance Coverages, Hull Insurance, Marine (Cargo) Insurance, Types of Marine Policies; Miscellaneous Coverages : Motor Insurance, Third Party Insurance on Inland Vessels, Personal Accident Insurance, Medical Policies, Burglary Insurance, Legal Liability Insurance, Fidelity Guarantee Insurance, Other Classes of Miscellaneous Insurance, Aviation Insurance, Engineering Insurance, Non Traditional Classes, Rural Insurance, New Covers.								12
IV	Specialised Insurance : Industrial All Risk Insurance, Project and Advance Loss of Profits Insurance, Oil and Gas Insurance, Satellite Insurance; Rating – Premium : Tariff rating, Market Agreement, Physical and Moral Hazard, Premium, Short Period Scales, Advance Payment of Premium, Relaxation; Underwriting Practice : Acceptance of New Business, New Business Procedure, Renewal Procedure, Reinsurance Practice, Risk Inspection, Risk Management, Indian Institute of Insurance and Risk Management (I.I.R.M.), Customer Service, Practice in the U.K., Practice in the USA.								12
V	Claims : Preliminary Procedure : Investigation and Assessment, Surveyors & Loss Assessors, Claims Documents, Arbitration, Limitation, Settlement, Loss Minimisation and Salvage, In House Settlement, Practice in U.K., Practice in USA; Investment And Accounting : Investment – Guidelines in Force on 31.3.1995 earlier to Malhotra Committee Recommendation, Accounting,								12

	Reserves for Outstanding Claims, Unexpired Risk Reserves, Other Reserves, General Ledger, The Trial Balance, Revenue Account, The Balance Sheet, Returns, Database on Computer.	
	<b>TOTAL</b>	<b>60</b>
	<b>100% Theory</b>	

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Understand the different acts of Insurance Industry.
<b>CO2</b>	Learn the procedures of taking an general Insurance.
<b>CO3</b>	Understand the pros and cons of fire and marine insurance.
<b>CO4</b>	Learn about the risk factors of general insurance and the suggestions for overcoming it.
<b>CO5</b>	Understand about the claims procedures in general insurance
<b>Textbooks</b>	
1	Hargovind Dayal, The fundamentals of Insurance, Notion Press
2	M. N. Mishra, Insurance Principles and Practice, S Chand, 2009
3	George E Rejda, Principles of Risk Management and Insurance, Pearson
<b>Reference Books</b>	
1	Roger J Grey, Susan M. Pitts, Risk Modelling in General Insurance, Cambridge University
2	A. S. Arnold, General Insurance Principles, University Press of America, 1983
3	David C. M. Dickson, Insurance, Risk and Ruin, Cambridge
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=o8Lis9NPJCM&amp;list=PL92RPe36fLKha8tbOPDxZj_xuRxRmiJB_">https://www.youtube.com/watch?v=o8Lis9NPJCM&amp;list=PL92RPe36fLKha8tbOPDxZj_xuRxRmiJB_</a>
2	<a href="https://www.google.co.in/books/edition/The_Fundamentals_of_Insurance/OWs8DwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=principles+and+practice+of+general+insurance+in+India+book&amp;printsec=frontcover">https://www.google.co.in/books/edition/The_Fundamentals_of_Insurance/OWs8DwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=principles+and+practice+of+general+insurance+in+India+book&amp;printsec=frontcover</a>
3	<a href="https://www.google.co.in/books/edition/Insurance_Risk_and_Ruin/XbgtDQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=principles+and+practice+of+general+insurance+in+India+book&amp;printsec=frontcover">https://www.google.co.in/books/edition/Insurance_Risk_and_Ruin/XbgtDQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=principles+and+practice+of+general+insurance+in+India+book&amp;printsec=frontcover</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Elective IV- Securities Market Operation**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4BIDE12	4				4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To learn the capital market and its major issues								
<b>LO 2</b>	To enhance the knowledge on the New Issue Market								
<b>LO 3</b>	To understand the SEBI guidelines pertaining to capital market								
<b>LO 4</b>	To give an insight on the clearing and settlement procedures of capital market.								
<b>LO 5</b>	To familiarize the role and functions of depository system in India								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to the capital Market</b> Evolution and growth of Capital Market – Constituents - Major Issues In Capital Market; Capital Market Instruments: Equity, Debenture, Preference Shares, Sweat Equity, Non-voting shares and Share warrants.								12
II	<b>Primary and Secondary Market</b> New Issue Market: Meaning - Functions and Mechanics of Floating New Issues-Public Issues - E-IPOs, Book Building - Private Placement - New Financial Instruments - Reforms in New Issue Market; Stock Exchange: Organization – Management - Membership rules of stock exchange.								12
III	<b>Regulation in Capital Market</b> SEBI functions and Working - SEBI Guidelines for Primary Market - Regulation of Capital Market in India.								12
IV	<b>Clearing and Settlement</b> Clearing and Settlement – Process - Account Period Settlement - Rolling Settlement.								12
V	<b>Depositories System &amp; Security Market Intermediaries</b> Role - Function and Working procedure of Depository system in India; Securities Market Intermediaries: Role and Functions - Merchant bankers - Stock broker – Registrar – Underwriters - Banker to an issue - Portfolio Manager								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									

CO	Course Outcomes
<b>CO1</b>	Illustrate the capital market and its challenges in India
<b>CO2</b>	Compare and contrast the primary and secondary market in India.
<b>CO3</b>	Describe the SEBI regulations of capital market in India
<b>CO4</b>	Explain the clearing and settlement of capital market.
<b>CO5</b>	Enumerate the role and functions of depositories system and security market
<b>Textbooks</b>	

1	E Gordan & K. Natranjan, Capital Market in India; Himalaya Publishing House, 400004 Ramdoot, Dr.Bhalerao Marg, Girgaon, Mumbai
2	Pathak, B.V. , “Indian Financial System”, Pearson Education
3	M.Y .Khan. Indian financial system; Tata Mcgraw Hill, 4/12, Asaf Ali road, New Delhi 110002 Taxmman SEBI Manual.
<b>Reference Books</b>	
1	Sanjeev Aggarwal. Guide to Indian Capital Market; Bharat Law House, 22 Tarun Enclave, Pitampura, New delhi-110034
2	Khan, M.Y., “Indian Financial System: Theory and Practices”, 4th edition (2004), Tata McGraw Hill
3	Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=L_pCni3YIUw">https://www.youtube.com/watch?v=L_pCni3YIUw</a>
2	<a href="https://www.google.co.in/books/edition/The_Capital_Markets/eTzODQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=capital%20market&amp;pg=PR2&amp;printsec=frontcover">https://www.google.co.in/books/edition/The_Capital_Markets/eTzODQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=capital%20market&amp;pg=PR2&amp;printsec=frontcover</a>
3	<a href="https://www.google.co.in/books/edition/Capital_Markets_in_India/mxpBDwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=capital%20market&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Capital_Markets_in_India/mxpBDwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=capital%20market&amp;pg=PP1&amp;printsec=frontcover</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	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
23U4BIP02			3		2	3	40	60	100

**LIST OF PRACTICALS**

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

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

**THIRD YEAR – SEMESTER – V**

**Core IX –Cost Accounting - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5BIC09	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the various concepts of cost accounting.								
<b>LO 2</b>	To gain knowledge regarding valuation methods of material.								
<b>LO 3</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO 4</b>	To know the apportionment of Overheads.								
<b>LO 5</b>	To prepare and reconcile Cost accounts.								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Introduction of Cost Accounting</b> 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	<b>Material Costing</b> 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	<b>Labour Costing</b> 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	<b>Overheads Costing</b> 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	<b>Reconciliation of Cost &amp; Financial Accounting</b> Reconciliation Costing-ABC Costing-Target Costing (Theory Only)								15
<b>TOTAL</b>								<b>75</b>	
<b>20% Theory &amp; 80% Problems</b>									

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.

<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
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
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3-Strong, 2-Medium , 1- Low**

**THIRD YEAR – SEMESTER – V**

**Core X – Principles of Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3BIC10	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the basic management concepts and functions								
<b>LO 2</b>	To know the various techniques of planning and decision making								
<b>LO 3</b>	To familiarize with the concepts of organisation structure								
<b>LO 4</b>	To gain knowledge about the various components of staffing								
<b>LO 5</b>	To enable the students in understanding the control techniques of management								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> 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.								12
II	<b>Planning</b> 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.								12
III	<b>Organizing</b> 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.								12
IV	<b>Staffing</b> 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].								12
V	<b>Directing</b> 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. <b>Co-ordination and Control</b> 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].								12
<b>Total</b>								<b>60</b>	
<b>Theory 100%</b>									

CO	Course Outcomes
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various 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, VijaiNicholos 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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

### 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
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	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
23U5BIC11	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the basic concepts & definitions under the Income Tax Act,1961.								
<b>LO 2</b>	To compute the residential status of an assessee and the incidence of tax.								
<b>LO 3</b>	To compute income under the head salaries.								
<b>LO 4</b>	To learn the concepts of Annual value associated deductions and the calculation of income from House property.								
<b>LO 5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> 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	<b>Residential Status</b> 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	<b>Income from Salary</b> 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	<b>Income from House Property</b> 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	<b>Profits and Gains from Business Profession</b> Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes .								15
<b>TOTAL</b>								<b>75</b>	
<b>20% Theory &amp; 80% Problems</b>									

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	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

### 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 & Corporate Governance**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3BIC12	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To enable students to understand process of auditing and its classification.								
<b>LO 2</b>	To impart knowledge on internal check and internal control.								
<b>LO 3</b>	To illustrate the role of auditors in company.								
<b>LO 4</b>	To help students understand the framework, theories and models of Corporate Governance.								
<b>LO 5</b>	To provide insights into the concept of Corporate Social Responsibility								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Auditing</b> 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	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.								12
III	<b>Company Auditor</b> 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	<b>Introduction to Corporate Governance</b> 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	<b>Corporate Social Responsibility</b> 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
<b>Total</b>								<b>60</b>	
<b>Theory 100%</b>									

CO	Course Outcomes
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define 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 Publication, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

### 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 – Theory of Money and Banking**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3BIDSE13	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To recall the functions of money and money supply in India								
<b>LO 2</b>	To understand the challenges of inflation and deflation								
<b>LO 3</b>	To enlighten the banking system in India and its growth								
<b>LO 4</b>	To familiarize the different bank accounts								
<b>LO 5</b>	To learn the relationship between the banker and customer.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	Nature and Function of Money: Barter System- Primary, Secondary and Contingent Function of Money- Metallic Money-Paper Money-Credit Money Role of Money in capitalistic and socialistic economic system- Defects of Evils of money- Composition of money supply in India								12
II	Business Cycle: Definition- Characteristics- Phases of Trade cycle- Types of Business Cycles. Inflation and Deflation: Definition- Characteristics- Types Causes- Consequences of Inflation and Deflation- Control measures.								12
III	Overview of Indian Banking System: Banking Structure in India- Defects of indigenous banking- Nationalization of banks- Rationale & Arguments for Nationalization- Performance & Growth after nationalization- Impact of Liberalization on Banking Industry- Role of Private sector banks- Merger of Banks -CTS rules –scanned cheque.								12
IV	Bank Accounts: Types- Opening of Various types of accounts- Precautions to be exercised- Entries in Pass book- Legal aspects- closing of a bank account Special types of customers including Partnership firm, Joint Stock Companies, Club, Societies, Charitable Institution and NRIs 18								12
V	Banker and Customer Relationship: Definition of a Customer- Relationship as debtor and creditor- Banker as Trustee- As Agent- Obligation of a Banker Rights of a Banker								12
<b>Total</b>								<b>60</b>	
<b>Theory 100%</b>									
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Remember the main elements of the money supply in India.								
<b>CO2</b>	Apply both inflation and deflation in the areas of money and banking.								
<b>CO3</b>	Understood the rationale behind nationalization of banks and also the impact of liberalization on banks								
<b>CO4</b>	Learn the concept of bank account and how to deal with special types of customers								
<b>CO5</b>	Express their view about the relationship between banker and customers and evaluate the effectiveness of such policies.								

### Textbooks

1	Santhanam.B(2000), Theory of money and banking(2017), Chennai, Margham publications
2	Dr.guru swamy.S(2005), Theory of money and banking(2008), Uttar Pradesh, MC Graw hill education
3	Nirmala Prasad .k.(2005), Theory of money and banking,Mumbai, Himalaya publication house.
4	

### Reference Books

1	Jacob T. Schwartz, Theory of money and Credit, Taylor & Francies, 2017
2	The theory of money and credit, Ludwig Von Mises, LVMI Mises Institute
3	T. N. Hajela, Money and Banking, Ane Books Pvt Ltd

**NOTE: Latest Edition of Textbooks May be Used**

### Web Resources

1	<a href="http://www.investopedia.com">www.investopedia.com</a>
2	<a href="https://www.google.co.in/books/edition/The_Theory_of_Money_and_Credit/hHnIHICm_CcC?hl=en&amp;gbpv=1&amp;dq=theory%20of%20money%20book&amp;pg=PR3&amp;printsec=frontcover">https://www.google.co.in/books/edition/The_Theory_of_Money_and_Credit/hHnIHICm_CcC?hl=en&amp;gbpv=1&amp;dq=theory%20of%20money%20book&amp;pg=PR3&amp;printsec=frontcover</a>
3	<a href="https://www.google.co.in/books/edition/Money_Banking_Theory_with_Indian_Banking/10CY9NODUm8C?hl=en&amp;gbpv=1&amp;dq=theory%20of%20money%20book&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Money_Banking_Theory_with_Indian_Banking/10CY9NODUm8C?hl=en&amp;gbpv=1&amp;dq=theory%20of%20money%20book&amp;pg=PP1&amp;printsec=frontcover</a>

### 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 – Indirect Taxation**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6BIDSE14	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To get introduced to indirect taxes								
<b>LO 2</b>	To have an overview of Indirect taxes								
<b>LO 3</b>	To be familiar the CGST and IGST Act								
<b>LO 4</b>	To learn procedures under GST								
<b>LO 5</b>	To gain knowledge about Customs Duty.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Indirect Tax</b> 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	<b>An Overview of Goods &amp; Service Tax (GST)</b> 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	<b>CGST ACT 2017 &amp; IGST Act</b> 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	<b>Procedures under GST</b> 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	<b>Customs Duty 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									

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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="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.">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.</a>
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>

### 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 – V**

**Discipline Specific Elective – Insurance and Risk Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3BIDSE15	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To know the concepts and principles of contract of insurance								
<b>LO 2</b>	To understand the basic features of life insurance								
<b>LO 3</b>	To gain knowledge on the principles of general insurance								
<b>LO 4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO 5</b>	To know the risk management process								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.								12
II	<b>Life Insurance</b> Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.								12
III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.								12
V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.								12
<b>Total</b>								<b>60</b>	
<b>Theory 100%</b>									
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Identify the workings of insurance and hedging								
<b>CO2</b>	Evaluate the types of insurance policies and settlement								
<b>CO3</b>	Settle claims under various types of general insurance								

<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA
<b>CO5</b>	Evaluate the assessment and retention of risk
<b>Textbooks</b>	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N.Mishra&S.B.Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw hill, Noida.
5.	Thomas Coleman,A Practical Guide to Risk Management, CFA, India.
<b>Reference Books</b>	
1	JohnC.Hull, Risk Management and Financial Institutions (Wiley Finance),Johnwiley&sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr.Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4.	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.
5.	AnandGanguly – Insurance Management, New Age International Publishers.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

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

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

**3-Strong, 2-Medium, 1-Low**



**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – Technology in Banking**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3BIDSE16	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To familize the system of e banking								
<b>LO 2</b>	To enhance the technical skills of networking system								
<b>LO 3</b>	To understand the e payment in banking sectors								
<b>LO 4</b>	To learn the advancements in technology								
<b>LO 5</b>	To provide insight on the cyber laws and regulations								
<b>Unit</b>									
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	Meaning – Services – e-banking and financial services – initiatives – Opportunities – Internet Banking – Meaning – Internet banking Vs Traditional Banking – Services – Drawbacks – Frauds in Internet Banking. Core banking solution (CBS) – Mobile Banking – Meaning – Features – Services – Security Issues – Electronic Mobile Wallets. ATM- Evolution – Concepts – Features – Types – Mechanism – Functions. Electronic Money- Meaning - Categories – Merits of e-money – Electronic Funds Transfer (EFT) system – Meaning – Steps – Benefits. Digital Signature – Document Handling System and Document Storage Retrieval Systems								12
II	WAN,LAN,VSAT, Networking system – Single window concept – Bank Branch network applications – Intranet – Internet - other services – Corporate internet – Anywhere Banking – Anytime Banking – Home Banking - Internet Banking – Online enquiry and update facilities – PIN – Debit Card – Smart Card – Credit Card- VISA Card- Master Card - RuPay - benefits –disadvantages.								12
III	E – Payments and settlements – NEFT-RTGS-IMPS- Payment Gateway – SWIFT – Electronic Clearing System – ECS Debit and ECS Credit Clearing								12
IV	Impact of Technology on its employees – Customer services – Management control- Impact of Technology Trends in banks								12
V	Protecting – Confidentiality and Secrecy of Data – Cyber Laws and its Implications: Information Technology Act 2000 – Legal Frame Work – Preamble – Salient Provisions – exceptions – Other statues of Relevance – The Prevention of Money Laundering ACT (PMLA) , 2002 – Payments and Settlements systems Act, 2007 – RBI Guidelines								12
<b>Total</b>								<b>60</b>	
<b>Theory 100%</b>									

CO	Course Outcomes
CO1	Illustrate Indian banking developments and Paraphrase the ATM, Mobile banking, Plastic cash, WAN, LAN, VSAT.
CO2	Explain the importance of document storage and retrieval systems in digital signature system
CO3	Enumerate the different payment systems in E Banking
CO4	Discuss the impact of technology and its recent trends in India.
CO5	Elaborate the implication of cyber laws and the regulations of IT Act 2000.
Textbooks	
1	Tim Walker, Lucian Morries, The handbook of Banking Technology, Wiley Publication,2021
2	Donald H. Sanders, Computers Today, McGraw-Hill, 2015.
3	Banking Technology, Indian Institute of Bankers Publication
Reference Books	
1	Revell.T.R.S.(2014), Technology and Banks NIBM, Pune.
2	Donald H. Sanders, Computers Today, McGraw-Hill, 2015
3	Indian Commercial Banks NIBM, Pune, 2014.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="http://www.bankingtech.com">www.bankingtech.com</a>
2	<a href="https://www.youtube.com/watch?v=_Cw-FMDL_WQ">https://www.youtube.com/watch?v=_Cw-FMDL_WQ</a>
3	<a href="https://www.google.co.in/books/edition/The_Handbook_of_Banking_Technology/cp4ZEA_AAQBAJ?hl=en&amp;gbpv=1&amp;dq=technology%20banking&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/The_Handbook_of_Banking_Technology/cp4ZEA_AAQBAJ?hl=en&amp;gbpv=1&amp;dq=technology%20banking&amp;pg=PP1&amp;printsec=frontcover</a>

#### 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	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	2	2	2

**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
23U5BIP03			2		2	2	40	60	100

**LIST OF PRACTICALS**

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

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

**Core XIII - Cost Accounting - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6BIC13	6				4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the standards in Cost Accounting								
<b>LO 2</b>	To know the concepts of contract costing.								
<b>LO 3</b>	To be familiar with the concept of process costing.								
<b>LO 4</b>	To learn about operation costing.								
<b>LO 5</b>	To gain insights into standard costing.								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Cost Accounting Standards</b> 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	<b>Contract Costing</b> 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	<b>Process Costing</b> 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	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	<b>Standard Costing</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
<b>TOTAL</b>								<b>90</b>	
<b>20% Theory &amp; 80% Problems</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall standards in cost accounting
<b>CO2</b>	Apply the knowledge in contract costing
<b>CO3</b>	Analyze and assimilate concepts in process costing
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement
<b>CO5</b>	Set up standards and analyse variances
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

## 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
23U6BIC14	6				4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand basics management accounting								
<b>LO 2</b>	To know the aspects of Financial Statement Analysis								
<b>LO 3</b>	To familiarize with fund flow and cash flow analysis								
<b>LO 4</b>	To learn about budgetary control								
<b>LO 5</b>	To gain insights into marginal costing.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.								18
II	<b>Financial Statement Analysis</b> 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	<b>Fund Flow Analysis &amp; Cash Flow Analysis</b> 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. <b>Cash Flow Statements:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.								18
IV	<b>Budgetary Control</b> Budgetary Control: Meaning – Preparation of Various Budgets - Zero based Budget– Cash Budget - Flexible Budget– Production Budget – Sales Budget, Master Budget.								18
V	<b>Marginal Costing :</b> 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
<b>TOTAL</b>								<b>90</b>	
<b>20% Theory &amp; 80% Problems</b>									



<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall basics in management accounting
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements
<b>CO3</b>	Analyze the concepts relating to fund flow and cash flow
<b>CO4</b>	Evaluate techniques of budgetary control
<b>CO5</b>	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	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

## 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
23U6BIC15	6				4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand provisions relating to capital gains								
<b>LO 2</b>	To know the provisions for computation of income from other sources.								
<b>LO 3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
<b>LO 4</b>	To learn about assessment of individuals								
<b>LO 5</b>	To gain knowledge about assessment procedures.								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Capital Gains</b> 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	<b>Income From Other Sources</b> 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	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> 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	<b>Assessment of Individuals</b> 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	<b>Income Tax Authorities</b> 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
<b>TOTAL</b>								<b>90</b>	
<b>30% Theory &amp; 70% Problems</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall provisions on capital gains
<b>CO2</b>	Apply the knowledge about income from other sources
<b>CO3</b>	Analyze the set off and carry forward of losses provisions
<b>CO4</b>	Learn about assessment of individuals
<b>CO5</b>	Apply procedures learnt about assessment procedures.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
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 - Financial Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5BIDSE17	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To introduce the concept of financial management.								
<b>LO 2</b>	To learn the capital structure theories.								
<b>LO 3</b>	To gain knowledge about techniques in capital budgeting								
<b>LO 4</b>	To learn about dividend payment models.								
<b>LO 5</b>	To understand the needs and calculation of working capital in an organization.								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> 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	<b>Financial Decision</b> 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	<b>Investment Decision</b> 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	<b>Dividend Decision</b> 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	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Bill Receivables and Cash.								12
<b>TOTAL</b>								<b>60</b>	
<b>40% Theory &amp; 60% Problems</b>									

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	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>

#### 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**

**Insurance Regulation, Governance and Compliances**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23U5BIDSE18	4				3	4	25	75	100	
<b>Learning Objectives</b>										
<b>LO 1</b>	To learn the concepts of Insurance Act 1938.									
<b>LO 2</b>	To Understand various insurance laws in India									
<b>LO 3</b>	To enhance the knowledge on the protection of consumer protection Act 1986.									
<b>LO 4</b>	To enlighten the different tax exemptions of Insurance policies in India									
<b>LO 5</b>	To create an awareness on the code of conduct of advertisement on insurance sector.									
<b>Unit Contents</b>										
Unit	Contents								No. of Hours	
I	The Insurance Act 1938: Registration, Deposit, Maintenance of Accounts, Investments, Minimum Business, Investigation Authority, Licensing of Agents, Licensing of Surveyors and Loss Assessors, Solvency Margin, Advance Payments of Premium								12	
II	GIBNA - IRDA 1999 : Objective, Composition, Duties, Powers and Functions of the Authority; Marine Insurance Act 1963 : The Carriage of Goods by Sea Act 1925, The Merchant Shipping Act 1958, The Bill of Lading Act 1855, The Indian Port Act 1963; The Carriers Act 1865 : Indian Railways Act 1989, Indian Post Office Act 1898, Carriage by Air Act 1972, Multi Model Transportation Act; The Motor Vehicle Act 1988 : The Inland Steam Vessel's Act 1977; Public Liability Insurance Act 1991; The Workmen's Compensation Act 1923; Sale of Goods Act; The Indian Stamp Act 1899; Exchange Control Regulations								12	
III	Consumer Protection Act 1986 : Consumer Forum, Insurance Ombudsman, Right of Consumer, Redressal Forum; Insurance Act 1938 : Aim & Effect, Defining Agents, Authority of Controller; Life Insurance Corporation Act 1956 : Body Corporate and Composition, Duty and Obligations								12	
IV	Income Tax Act : Tax Exemption on Maturity / Death Claim, Tax Exemption in Jeevan Suraksha Plan, Tax Exemption in Jeevan Aadhar Plan, Rebate in Respect of Contribution to PF Insurance Premium, Wealth Tax, Tax Exemption in Partnership Insurance, Tax Exemption in Employer Employee Scheme; Married Women's Property Act 1924;								12	
V	Code of Conduct in Advertisement and Publicity Areas: Objectives of the Code of Conduct, Role of Advertising Agency, Relevance to Insurance.								12	
<b>TOTAL</b>								<b>60</b>		
<b>100% Theory</b>										



CO	Course Outcomes
CO1	Acquire the knowledge of Insurance Act 1938
CO2	Gain knowledge on the IRDA and other Insurance Act.
CO3	Evaluate the importance of consumer protection act 1986 for the customers of Insurance companies.
CO4	Explain the exemptions in Income tax for the insurance policies
CO5	Discuss the code of conduct in advertisement and paraphrase the objectives.

#### Textbooks

1	The Insurance Regulatory and Development Authority Act 1999, Universals Publication
2	Kotreshwar, G., "Risk Management- Insurance and Derivatives", 2005, Himalaya Publishing House.
3	GopalKrishan, G., "Insurance Principles and Practice", 1994, Sterling Publishers, New Delhi.

#### Reference Books

1	Gupta, P.K., "Insurance and Risk Management", 2010, Himalaya Publication
2	Niehaus, Harrington, "Risk Management and Insurance", 2007, Tata McGraw-Hill

**NOTE: Latest Edition of Textbooks May be Used**

#### Web Resources

1	<a href="https://www.google.co.in/books/edition/The_Insurance_Regulatory_and_Development/t7iMcuXRHGQC?hl=en&amp;gbpv=1&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/The_Insurance_Regulatory_and_Development/t7iMcuXRHGQC?hl=en&amp;gbpv=1&amp;pg=PP1&amp;printsec=frontcover</a>
2	<a href="http://www.irda.org">www.irda.org</a>
3	<a href="https://www.youtube.com/watch?v=xojTrXb4qTg">https://www.youtube.com/watch?v=xojTrXb4qTg</a>

### 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	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	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
23U6BIDSE19	2		2		3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To enables the students to get an overview on merchant banking services.								
<b>LO 2</b>	To help the students to know the challenges faced by merchant bankers								
<b>LO 3</b>	To enable the students to get a bird's eye view on the book building process								
<b>LO 4</b>	To assist the student enhance about private placement and various instruments of merchant banking								
<b>LO 5</b>	To make student aware of the role of merchant banking services in the current business environment								
<b>Unit Contents</b>									
Unit	Contents								No. of Hours
I	<b>Merchant Banking</b> 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	<b>Issue Management</b> 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	<b>Book Building</b> 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	<b>Private Placement</b> 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	<b>Merchant Banking Services</b> Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management –Offshore Finance – NRI Investment and Advisory Services, Leasing services –Concept, Meaning and significance.								12
<b>TOTAL</b>								<b>60</b>	
<b>100% Theory</b>									

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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=9">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=9</a>
2	<a href="https://www.nism.ac.in">https://www.nism.ac.in</a>
3	<a href="https://www.slideshare.net">https://www.slideshare.net</a>

### 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
23U6BIDSE20	2		2		3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To introduce students to Excel as an important tool in business applications								
<b>LO 2</b>	To familiarize them with the features and functions of a spread sheet.								
<b>LO 3</b>	To understand the concepts of accounting, reporting and analysis using spread sheet.								
<b>LO 4</b>	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
<b>LO 5</b>	To develop various applications using MS-Excel.								
<b>Unit</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> 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	<b>Financial, Logical and Text Functions</b> <b>Financial Functions</b> 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); <b>Logical Functions:</b> AND, OR,NOT, IF, TRUE; <b>Text Functions:</b> UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								12
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								12
IV	<b>Reference</b> 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	<b>Projects and Applications</b> 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
<b>TOTAL</b>								<b>60</b>	
<b>50 % Theory 50% Practical</b>									

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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

### 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
23U6BIPR02	2				3	2	40	60	100

<b>SUBJECT CODE: 23U6BPPR02</b>		
<b>SEMESTER - VI</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

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)**