**B. Com. Finance**

Syllabus

AFFILIATED COLLEGES

**Program Code:2AR**

**2020 – 2021 onwards**



**BHARATHIAR UNIVERSITY**

**(A State University, Accredited with “A” Grade by NAAC, Ranked 13th among Indian Universities by MHRD-NIRF,**

**World Ranking: Times -801-1000,Shanghai -901-1000, URAP - 982)**

**Coimbatore - 641 046, Tamil Nadu, India**



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| **Program Educational Objectives (PEOs)** | |
| The **B.Com (Finance)** program describe accomplishments that graduates are expected to  attain within five to seven years after graduation | |
| PEO1 | Graduates will be well suited to work in financial services jobs in a variety of  financial organizations including banks, investment companies and insurance companies. |
| PEO2 | Applying the financial instruments in managing the risk of investing and hedging  activity at the individual and the corporate level. |
| PEO3 | Excel in contemporary knowledge of business and developing inclination towards  lifelong learning. |
| PEO4 | Possess wide spectrum of managerial skills along with competency building  qualities in specific areas of business studies. |
| PEO5 | An understanding of best practices and standards and their financial institutions. |



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| **Program Specific Outcomes (PSOs)** | |
| After the successful completion of **B.Com (Finance)** program, the students are expected to | |
| PSO1 | Students will demonstrate high-level proficiency in financial research and its global levels. |
| PSO2 | Graduates are motivated in career and entrepreneurial skill development to  become global leaders in area of business and financial sectors. |
| PSO3 | Abet students to communicate effectively and to improve their competency skills  to solve real time problems in the field of commerce and finance. |
| PSO4 | Identify the fundamental concepts in mobile application development in the area  of calculation of financial sectors. |
| PSO5 | Ability to design, implement domain knowledge of banking technologies for  working of banker to customers. |



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| **Program Outcomes (POs)** | |
| On successful completion of the **B.Com (Finance)** program | |
| PO1 | To determine and evaluate the current financial market needs, commercial referral leads and market fluctuations to develop prospective financial proposals to ensure  and maintain excellent diplomacy in the competitive business etiquette. |
| PO2 | To promote and undertake research to understand the financial markets, financial instruments and various investment objectives in the fast growing business era with the needed skills for limitless career success. |
| PO3 | To groom professionals for attainment of competence with intellectual contributions and in depth knowledge in the profession of banking and finance that improves their application to promote continues professional development  with limitless earning potential. |
| PO4 | Have comprehensive knowledge of Finance, Accounting, Taxation and Business  laws. |
| PO5 | Demonstrate knowledge and understanding of business principles and financial  advisor apply these to one’s own work to manage multidisciplinary environments. |

BHARATHIAR UNIVERSITY : : COIMBATORE 641 046

B.Com (Finance) Curriculum (University Department)

*(For the students admitted during the academic year 2020 – 21 onwards)*

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| **Course Code** | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** | | | | | | | |
| I | Language-I | 4 | 6 |  | 25 | 75 | 100 |
| II | English-I | 4 | 6 |  | 25 | 75 | 100 |
| III | Core I-Financial  Accounting - I | 4 | 6 |  | 25 | 75 | 100 |
| III | Core II-Marketing | 4 | 5 |  | 25 | 75 | 100 |
| III | Allied Paper-I- Business  Economics | 4 | 5 |  | 25 | 75 | 100 |
| III | Environment Studies # | 2 | 2 |  | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
| **Total** | | **22** | **30** |  | **125** | **425** | **550** |
| **SECOND SEMESTER** | | | | | | | |
| I | Language-II | 4 | 6 |  | 25 | 75 | 100 |
| II | English-II | 4 | 6 |  | 25 | 75 | 100 |
| III | Core-III- Financial  Accounting - II | 4 | 6 |  | 25 | 75 | 100 |
| III | Core- IV- Business  Communication | 4 | 5 |  | 25 | 75 | 100 |
| III | Allied Paper-II-Indian  Economy | 4 | 5 |  | 25 | 75 | 100 |
| IV | Value Education -Human  Rights# | 2 | 2 |  | - | 50 | 50 |
|  | **Total** | **22** | **30** |  | **125** | **425** | **550** |
|  | |  |  |  |  |  |  |
| **THIRD SEMESTER** | | | | | | | |
| III | Core-V -Corporate  Accounting | 4 | 7 |  | 25 | 75 | 100 |
| III | Core-VI- Investment  Management | 3 | 3 |  | 20 | 55 | 75 |
| III | Core-VII- Commercial  Law | 4 | 5 |  | 25 | 75 | 100 |
| III | Core- VIII- Computer  Applications Practical -I | - | 3 |  | - | - | - |
| III | Allied-Paper-III-  Business Mathematics | 4 | 6 |  | 25 | 75 | 100 |
| IV | Skill based Subject 1 : Business Organisation  and Office Management | 3 | 4 |  | 20 | 55 | 75 |
| IV | Tamil @ / Advanced Tamil # (or) Non-Major Elective – I : Yoga for Human Excellence # /  Women’s Rights# | 2 | 2 |  | 50 | | 50 |



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| **Total** | | **20** | **30** |  | | **115** | **385** | **500** |
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| **FOURTH SEMESTER** | | | | | | | | |
| III | Core-IX -Higher  Corporate Accounting | 4 | 5 |  | 25 | | 75 | 100 |
| III | Core-X -Business  Management | 4 | 5 |  | 25 | | 75 | 100 |
| III | Core- XI -- Computer  Applications Practical -II | 4 | 4 |  | 40 | | 60 | 100 |
| III | Core –XII - Company  Law | 4 | 4 |  | 25 | | 75 | 100 |
| III | Allied : IV- Business  Statistics | 4 | 5 |  | 25 | | 75 | 100 |
| IV | Skill based Subject -2 Entrepreneurial  Development | 3 | 5 |  | 20 | | 55 | 75 |
| IV | Tamil @ / Advanced Tamil # (or) Non-major elective -II : General  Awareness # | 2 | 2 |  | 50 | | | 50 |
| **Total** | | **25** | **30** |  | **160** | | **465** | **625** |
| **FIFTH SEMESTER** | | | | | | | | |
| III | Core XIII - Cost  Accounting | 4 | 6 |  | 25 | | 75 | 100 |
| III | Core-XIV - Income Tax | 4 | 5 |  | 25 | | 75 | 100 |
| III | Core-XV- Financial  Management | 4 | 4 |  | 25 | | 75 | 100 |
| III | Core-XVI - Banking  Theory law & Practices | 3 | 3 |  | 20 | | 55 | 75 |
| III | Core-XVII - Principles of  Auditing | 4 | 4 |  | 25 | | 75 | 100 |
| III | Elective-1 | 4 | 5 |  | 25 | | 75 | 100 |
| IV | Skilled Based Subject-3  Fundamentals of IT | 3 | 3 |  | 20 | | 55 | 75 |
| **Total** | | **26** | **30** |  | **165** | | **485** | **650** |
| **SIXTH SEMESTER** | | | |  |  | |  |  |
| III | Core-XVIII -  Management Accounting | 4 | 6 |  | 25 | | 75 | 100 |
| III | Core-XIX – Business  Environment | 4 | 5 |  | 25 | | 75 | 100 |
| III | Core-XX – Working  Capital Management | 4 | 5 |  | 25 | | 75 | 100 |
| III | Core-XXI – E-Commerce | 3 | 3 |  | 20 | | 55 | 75 |
| III | Elective -II | 3 | 4 |  | 20 | | 55 | 75 |
| III | Elective -III | 3 | 4 |  | 20 | | 55 | 75 |

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| IV | **Skill-basedSubject-4:**  **Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing /**  **Operational Logistics)**  [**http://kb.naanmudhalvan.in/Bharathiar\_University\_(BU)**](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | **2** | **3** |  | **25** | **25** | **50** |
| V | Extension activities @ | 2 | - |  | 50 | - | 50 |
| **Total** | | **25** | **30** |  | **210** | **415** | **625** |
| **Grand Total** | | **140** |  |  | **900** | **2600** | **3500** |
| **ONLINE COURSE will be implemented in next year** | | | | | | | |

* **Naan Mudhalvan – Skill courses- external 25 marks will be assessed by Industry and internal will be offered by respective course teacher.**

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA) # No Continuous Internal Assessment (CIA). Only University Examinations

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| List of Elective papers (Colleges can choose any one of the paper electives) | | |
| Elective-I | A | Insurance |
| B | Brand Management |
| C | **Indirect Taxes** |
| Elective-II | A | Financial Services |
| B | Organizational Behaviour |
| C | Industrial law |
| Elective-III | A | Indian Capital Market and Financial System |
| B | **Business Finance** |
| C | Project Work |



First Semester



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core I** | | | | **Financial Accounting I** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in accounting** | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To explore various Basic Accounting Concepts and Conventions 2. To provide understanding about Bank Reconciliation Statement 3. To offer an idea about single entry system of accounts | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Understand the various methods of depreciation accounting in the books of  accounts | | | | | | | K2 | |
| CO2 | | Apply the various techniques of Preparation of Final Accounts of a Sole  Trading Concern | | | | | | | K3 | |
| CO3 | | Summarizing Bank Reconciliation Statement | | | | | | | K2 | |
| CO4 | | Know the Depreciation accounting and methods | | | | | | | K2 | |
| CO5 | | Understanding books of accounts relating to Single Entry system | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **20 hours** | | | | |
| Meaning and scope of Accounting, Basic Accounting Concepts and Conventions - Objectives of Accounting - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance -  Preparation of Cash Book. | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **18 hours** | | | | |
| Preparation of Final Accounts of a Sole Trading Concern - Adjustments Receipts and Payments  Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations . | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **17 hours** | | | | | |
| Bank Reconciliation Statement – Errors - Classification of errors - Rectification of errors. | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method-  Insurance Policy Method, Sinking Fund Method & Annuity Method. | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | | |
| Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry  System - Statement of Affairs Method - Conversion Method . | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Advanced Accountancy - R.L.Gupta & M.Radhasamy | | | | | | | | | |
| 2 | Advanced Accountancy - S.P.Jain & K.L.Narang | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| 1 | Advanced Accountancy - M.C.Shukla & T.S.Grewal | | | | | | | | | |



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| 2 | Finanacial Accounting - T.S.Reddy&A.Murthy |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
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| Course Designed By: | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | S |



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | | **T** | | **P** | **C** |
| **Core II** | | | | **Marketing** | **4** | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in marketing** | **Syllabus Version** | | | | **2020-21** | | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today’s context 7. To understand emerging marketing trends and regulatory mechanisms | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | |
| CO1 | | Recalling various terms and concepts relating to marketing | | | | | | | | K1 | |
| CO2 | | Understanding various forms and types of marketing | | | | | | | | K2 | |
| CO3 | | Evaluate the dimensions of consumer behavior | | | | | | | | K5 | |
| CO4 | | Differentiating specific components of marketing mix | | | | | | | | K4 | |
| CO5 | | Explaining the emerging trends in marketing and the regulatory mechanisms | | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | |
| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | | | |
| Introduction to Marketing -Meaning and definition, Functions of Marketing - Role and  Importance of Marketing - Classification of Markets- Marketing mix. | | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | | | |
| Market Segmentation - Concept - Benefits - Bases. Introduction to Consumer Behavior - Need  for study - Consumer buying decision process - Buying motives. | | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | | **-15 hours** | | | | | |
| Product - Meaning - Introduction to Stages of New Product Development - Types - Introduction  to PLC - Product Mix - Price - Pricing Policies and Methods. | | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | | |
| Channels of Distribution (Levels) - Channel Members – Promotion activities - Communication  Mix - Basics of Advertising, Sales promotion and Personal selling.. | | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | | **13 hours** | | | | | |
| Recent Trends in Marketing: A Basic understanding of E - Marketing, Consumerism, Market Research, MIS and Marketing Regulations- Green Marketing | | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | | |
| 1 | Marketing Management by Rajan Saxena, Tata McGraw Hills | | | | | | | | | | |
| 2 | Marketing by William J Stanton, McGraw- Hill Ryerson, Limited | | | | | | | | | | |
| 3 | Principles of Marketing by Philip Kotler | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |



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| 1 | Marketing Management by Still and Cundiff |
| 2 | Marketing Management by Dr. K. Nirmala Prasad and Sherlaker |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 |  |
| 2 |  |
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| Course Designed By: | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | S |
| **CO2** | S | S | M | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | M | M | S |
| **CO5** | S | S | S | S | S |



Second Semester



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core III** | | | | **Financial Accounting II** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in accounting** | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To explore various methods of branch accounting 2. To provide understanding about departmental accounts 3. To Summarizing hire purchasing and installment accounts 4. To promote knowledge about Admission of a partner - Retirement of a partner 5. To facilitate knowledge about Dissolution of a partnership | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| Co 1 | | Implementing various methods of branch accounting in the books of accounts | | | | | | | K3 | |
| Co 2 | | Applying the various techniques of departmental accounts | | | | | | | K3 | |
| Co 3 | | Summarizing hire purchasing and installment accounts | | | | | | | K2 | |
| Co 4 | | Understanding about the Admission of a partner - Retirement of a partner. | | | | | | | K2 | |
| Co 5 | | Understanding the books of accounts relating to Dissolution of a partnership | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Branch Accounts - Dependent branches - Stock and debtors system - Independent branch (foreign branches excluded). | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **20 hours** | | | | |
| Departmental Accounts- Basis for allocation of expenses – Inter departmental transfer at cost or  selling price | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **20 hours** | | | | | |
| Hire Purchase and installment - Default and repossession - Hire Purchase trading account-  Installment Purchase System. | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Admission of a partner - Retirement of a partner. | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | | |
| Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act  1932) - Insolvency of all partners - Gradual realization of assets and piecemeal distribution (Proportionate Capital method only) | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Advanced Accountancy - R.L.Gupta&M.Radhasamy | | | | | | | | | |
| 2 | Advanced Accountancy - S.P.Jain&K.L.Narang | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| 1 | Advanced Accountancy - M.C.Shukla&T.S.Grewal | | | | | | | | | |
| 2 | Finanacial Accounting - T.S.Reddy&A.Murthy | | | | | | | | | |



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| --- | --- |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 |  |
| 2 |  |
| 4 |  |
|  | |
| Course Designed By: | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | M | S | M | M |



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| **Course**  **code** | |  |  | **L** | | **T** | | **P** | **C** |
| **Core IV** | | | Business Communication | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in the field of** Business  Communication | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide an overview of Prerequisites to Business Communication. 2. To put in use the basic mechanics of Grammar. 3. To provide an outline to effective Organizational Communication. 4. To underline the nuances of Business communication. 5. To impart the correct practices of the strategies of Effective Business writing. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | To participate in an online learning environment successfully by developing the implication-based understanding of Paraphrasing, deciphering instructions,  interpreting guidelines, discussion boards & Referencing Styles. | | | | | | | K1 | |
| CO2 | To demonstrate his/her ability to write error free while making an optimum use  of correct Business Vocabulary & Grammar. | | | | | | | K2 | |
| CO3 | Understanding various levels of organizational communication and  communication barriers while developing an understanding of Communication as a process in an organization. | | | | | | | K2 | |
| CO4 | To draft effective business correspondence with brevity and clarity. | | | | | | | K3 | |
| CO5 | Apply their Critical thinking by designing and developing clean and lucid  writing skills. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | |  | | | **10 hours** | | | | |
| Definition – Methods – Types – Principles of effective Communication – Barriers to  Communication – Business Letter – Layout. | | | | | | | | | |
| **Unit:2** | |  | | | **15 hours** | | | | |
| Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion –  Enquiries – Replies – Orders – Sales – Circular – Complaints. | | | | | | | | | |
| **Unit:3** | |  | | **18 hours** | | | | | |
| Bank Correspondence – Insurance Correspondence – Agency Correspondence –  Correspondence with Shareholders, Directors. | | | | | | | | | |
| **Unit:4** | |  | | **15 hours** | | | | | |
| Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order –  Circular – Notes. | | | | | | | | | |
| **Unit:5** | |  | | **15 hours** | | | | | |
| Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites  and their use in Business. | | | | | | | | | |
| **Unit:6** | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | |



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| --- | --- |
| 1 | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons  - New Delhi. |
| 2 | Shirley Taylor, Communication for Business - Pearson Publications - New Delhi. |
| 3 | Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd -  New Delhi. |
| **Reference Books** | |
| 1 | Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore. |
| 2 | Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London |

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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | M | S |



Third Semester



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| **Course**  **code** | | |  | **Corporate Accounting** | **L** | | **T** | | **P** | **C** |
| **Core V** | | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Corporate Accounting | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To gain working knowledge of company accounting procedure from Issue of Shares and Debentures. * To gain ability in solving the advance problems. * To equip the students with accounting with Valuation of Shares and Goodwill, Preparation of company final accounts. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | To understand the basic conceptual knowledge about the company and  procedure for Issue, Forfeiture and Reissue of shares, | | | | | | | K2 | |
| CO2 | | To understand the Redemption of preference shares and issue and redemption  of debentures and Profit prior to incorporation | | | | | | | K2 | |
| CO3 | | Preparation of final accounts of companies and calculation of managerial  remuneration. | | | | | | | K2 | |
| CO4 | | To Solve various methods of valuation of goodwill and shares. | | | | | | | K3 | |
| CO5 | | To Understand the concept of alteration of share capital , internal  reconstruction, capital reduction and procedure for capital reduction. | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **23 hours** | | | | |
| Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares  and Debentures. | | | | | | | | | | |
| **Unit:2** | | |  | | | **20 hours** | | | | |
| Redemption of Preference Shares and Debentures - Purchase of business - Profits Prior to  Incorporation. | | | | | | | | | | |
| **Unit:3** | | |  | | **20 hours** | | | | | |
| Preparation of company final accounts - Company balance sheet - Computation of Managerial  Remuneration. | | | | | | | | | | |
| **Unit:4** | | |  | | **20 hours** | | | | | |
| Valuation of Shares and Goodwill | | | | | | | | | | |
| **Unit:5** | | |  | | **20 hours** | | | | | |
| Alteration of Share Capital and Internal Reconstruction and Reduction of Capital. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **105 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand. | | | | | | | | | |
| 2 | Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition | | | | | | | | | |
| 3 | Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication  House Pvt Ltd; 10th revised edition, 2013 | | | | | | | | | |



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| **Reference Books** |
| Corporate Accounting T.S. Reddy & A. Murthy Margham Publications Reprint 2015 |
| CA – IPCC Group II Study Material ICAI ICAI Current yea |

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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | M | M | S | M | M |
| **CO5** | S | S | M | S | S |



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| **Course**  **code** | | |  | **Investment Management** | | | **L** | | **T** | | **P** | **C** |
| **Core VI** | | | |  | | | **3** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | | **Basic Knowledge Management** | **of** | **Investment** | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand various alternatives of investment 2. To understand about classification of investment market 3. To perform fundamental analysis before investing 4. To evaluate various types of fundamental analysis 5. To understand about optimum portfolio construction and management | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | |
| CO1 | | Recalling various alternatives of investment | | | | | | | | | K1 | |
| CO2 | | Comparing the features of various investment markets | | | | | | | | | K2 | |
| CO3 | | Analyzing investments using fundamental analysis | | | | | | | | | K4 | |
| CO4 | | Applying technical analysis for evaluating investments | | | | | | | | | K3 | |
| CO5 | | Creating an optimum portfolio for investment | | | | | | | | | K6 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | | |
| **Unit:1** | | |  | | | | | **8 hours** | | | | |
| Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process –  Development of Financial system in India. | | | | | | | | | | | | |
| **Unit:2** | | |  | | | | | **9 hours** | | | | |
| Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI –  Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines. | | | | | | | | | | | | |
| **Unit:3** | | |  | | | | **8 hours** | | | | | |
| Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry  Analysis – Company Analysis – Technical Analysis – Portfolio Analysis. | | | | | | | | | | | | |
| **Unit:4** | | |  | | | |  |  | **8** | | **hours** | |
| Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund –  Unit Trust – National Savings Scheme – LIC. | | | | | | | | | | | | |
| **Unit:5** | | |  | | | |  |  | **10** | | **hours** | |
| Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and  Problems. | | | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | |  |  | **45** | | **hours** | |
| **Text Book(s)** | | | | | | | | | | | | |
| 1 | Investment Management - Francis Cherunlillum | | | | | | | | | | | |
| 2 | Investment Management - Khan and Jain | | | | | | | | | | | |
| 3 | Investment Management - Preeti Singh | | | | | | | | | | | |



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| **Reference Books** |
| Investment Management - V.K.Balla |
| Investment Management - V.Gangadha Ramesh Babu |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |



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| **Course**  **code** | | |  | **COMMERCIAL LAW** | **L** | | **T** | | **P** | **C** |
| **Core VII** | | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Business law | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To understand the Essential Elements of Valid Contract * To study the classification of Contract and discharge of contract * To gain knowledge regarding Contract of Indemnity and Guarantee and sale of goods act | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | To know about the essential elements of valid contract and its types | | | | | | | K1 | |
| CO2 | | To understand the elements Consideration and Capacity to Contract | | | | | | | K2 | |
| CO3 | | To understand the Discharge and remedies for breach of Contract | | | | | | | K2 | |
| CO4 | | To gain knowledge about Contract of Indemnity and Guarantee | | | | | | | K2 | |
| CO5 | | To understand the Law of Contract of Sale | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **15 hours** | | | | |
| Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts  - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.. | | | | | | | | | | |
| **Unit:2** | | |  | | | **10 hours** | | | | |
| Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to  Minor, Unsound Mind – Persons Disqualified by Law. | | | | | | | | | | |
| **Unit:3** | | |  | | **18 hours** | | | | | |
| Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract –  Modes of Discharge - Remedies for Breach of Contract. | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and  Liabilities of Surety.- Bailment and Pledge. | | | | | | | | | | |
| **Unit:5** | | |  | | **15 hours** | | | | | |
| Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage  of Goods | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | N.D. Kapoor, “Business Law”, Sultan Chand & Sons, New Delhi 2005 | | | | | | | | | |
| 2 | R.S.N. Pillai & Bagavathi, “Business Law” S.Chand, New Delhi 2005 | | | | | | | | | |
| 3 | Arun Kumar Sen,”Commercial Law”, The world press pvt Ltd, Calcutta | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| Arun Kumar Sen, Jitendra Kumar, Mitra,” Commercial Law”, The World Press Pvt Ltd, Calcutta | | | | | | | | | | |



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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | S |
| **CO5** | M | M | M | S | M |



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| **Course**  **code** | |  | COMPUTER APPLICATIONS PRACTICAL–I | **L** | | **T** | | **P** | **C** |
| **Core VIII** | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge of M.S. Office and accounting software** | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide practical knowledge in working with MS- word, excel and PowerPoint 2. To understand the basics of working in excel and PowerPoint 3. To provide insights about the usefulness of internet in business purpose | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | Understanding the basics of working in MS-office using various tools | | | | | | | K2 | |
| CO2 | Generating personal bio data using MS word | | | | | | | K6 | |
| CO3 | Analyzing business transactions using excel | | | | | | | K4 | |
| CO4 | Apply excel tricks for the data analysis | | | | | | | K3 | |
| CO5 | Applying presentation skills in MS PowerPoint | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | |  | | | **15 hours** | | | | |
| **MS Word**   1. Create the front page of a News Paper. 2. Type a document and perform the following:    1. Change a paragraph into two column cash book.    2. Change a paragraph using bullets (or) numbering format.    3. Find any word and replace it with another word in document. 3. Prepare a class time table using a table menu. 4. Prepare a mail merge for an interview call letter. 5. Create a resume wizard. 6. Design a cheque book of a bank. 7. Create a table with the following field name: EMP-no, Emp-name, designation, department, experience. | | | | | | | | | |
| **Unit:2** | |  | | | **15 hours** | | | | |
| MS Excel   1. Develop the Students Mark List worksheet and calculate total, average and save it.   Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).   1. Design a chart projecting the cash estimate of a concern in the forth coming years. 2. Create a Pivot table showing the performance of the salesmen’s. | | | | | | | | | |
| **Unit:3** | |  | | **15 hours** | | | | | |
| **MS PowerPoint**   1. Design slide for a product of your choice, includes the picture of the product and Demonstration and working (minimum three slides) 2. Prepare an organization chart for a company. 3. Create a show projecting the activities of your department during the academic year. | | | | | | | | | |
|  | | **Total Lecture hours** | | **45 hours** | | | | | |



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| **Mapping with Programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | M |
| **CO4** | M | S | S | S | S |
| **CO5** | S | S | M | S | S |



Fourth Semester



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| **Course**  **code** | | |  | **HIGHER CORPORATE ACCOUNITNG** | **L** | | **T** | | **P** | **C** |
| **Core IX** | | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of public sector accounts | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To gain working knowledge of mergers * To gain ability in solving the advance problems. * To equip the students with accounting with banking and insurance companies. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | To know the procedure and calculation regarding mergers | | | | | | | K1 | |
| CO2 | | To understand the internal and external reconstruction of company | | | | | | | K2 | |
| CO3 | | To prepare various schedules for Banking companies. | | | | | | | K3 | |
| CO4 | | To understand the Preparation of Insurance Company accounts | | | | | | | K2 | |
| CO5 | | To Prepare the Consolidation Balance Sheet of Holding Company | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **15 hours** | | | | |
| Accounting for Merger – Absorption | | | | | | | | | | |
| **Unit:2** | | |  | | | **15 hours** | | | | |
| Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of  schemes) | | | | | | | | | | |
| **Unit:3** | | |  | | **15 hours** | | | | | |
| Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet (New  format only) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation  Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet | | | | | | | | | | |
| **Unit:5** | | |  | | **13 hours** | | | | | |
| Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of  Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings) | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand. | | | | | | | | | |
| 2 | Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition | | | | | | | | | |
| 3 | Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication  House Pvt Ltd; 10th revised edition, 2013 | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015 | | | | | | | | | | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | M | S | S |



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| **Course**  **code** | | |  | **Business Management** | **L** | | **T** | | **P** | **C** |
| **Core X** | | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Management practices | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To gain working knowledge of management practices. * To familiar with decision making and management control. * To equip knowledge with planning, organizing and staffing | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | To know the over view of basic principles and organizational activity in  management | | | | | | | K1 | |
| CO2 | | To understand the planning process and decision making using modern  techniques | | | | | | | K2 | |
| CO3 | | To understand in detail about the Organizing process | | | | | | | K2 | |
| CO4 | | To understand the staffing and motivational techniques in management | | | | | | | K2 | |
| CO5 | | To equip knowledge in Control Process and Communication | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **15 hours** | | | | |
| Management - Meaning and Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol’s Principles of Management – Management By Objectives (MBO) – Management By  Exception (MBE) | | | | | | | | | | |
| **Unit:2** | | |  | | | **15 hours** | | | | |
| Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages –  Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making | | | | | | | | | | |
| **Unit:3** | | |  | | **15 hours** | | | | | |
| Organisation – Meaning and Definition – Principles - Types - Importance –Elements of  Organisation Process - Delegation and Decentralization - Span of Control - Departmentation | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Staffing – Meaning and Definition – Functions – Recruitment - Sources of Recruitment –  Motivation – Importance of Motivation - Maslow’s Theory of Motivation – X, Y and Z Theories - Leadership – Types – Qualities of a Good Leader | | | | | | | | | | |
| **Unit:5** | | |  | | **13 hours** | | | | | |
| Control – Meaning and Definition - Need and Significance of Control - Process of Control –  Techniques of Control – Communication – Types and Channels of Communication – Barriers to Communication | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Business Management - Dr. C.B. Gupta, Sultan Chand and Sons, New Delhi | | | | | | | | | |
| 2 | Principles of Management - P.C.Tripathi and P.N. Reddy, Tata Mc Graw Hill Publishing | | | | | | | | | |



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|  | Company Ltd., New Delhi |
| 3 | Principles of Management - T. Ramasamy, Himalaya Publishing House, New Delhi |
| **Reference Books** | |
| Business Management - Dinakar Pagare Sultan Chand and Sons, New Delhi | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | M | S | S |
| **CO5** | S | M | S | S | S |



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| **Course**  **code** | | |  | | **COMPUTER APPLICATIONS PRACTICAL II** | | | | **L** | | | **T** | | **P** | **C** |
| **Core XI** | | | | |  | | | | **4** | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | | **Basic knowledge in ms office and accounting software** | | | | **Syllabus Version** | | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. To provide practical knowledge in working with MS-Access 2. To understand the basics of working in Tally accounting package 3. To provide insights about the usefulness of internet in business purpose | | | | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | | | |
| CO1 | | Understanding the basics of working in MS-office using various tools | | | | | | | | | | | | K2 | |
| CO2 | | Generating personal bio data using MS access to Create a Student database | | | | | | | | | | | | K6 | |
| CO3 | | Analyzing business transactions using computerized packages | | | | | | | | | | | | K4 | |
| CO4 | | Analyzing Inventory Information – Stock Summary | | | | | | | | | | | | K4 | |
| CO5 | | Preparing the final accounts with the help of tally | | | | | | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | | | | | |
| **Unit:1** | | |  | | | | | | | | **30 hours** | | | | |
| MS Access  1. Create a Student database with the following Tables : i). Students Personal Details  ii). Students Mark Details Perform the following : a). Relate the Tables  b). Create a query to the students passed in all subjects. c). Create a form and report | | | | | | | | | | | | | | | |
| **Unit:2** | | |  | | | | | | | | **30 hours** | | | | |
| Tally   1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. Inventory Information – Stock Summary 6. Inventory Information – Godown Creation and alteration 7. Final Accounts 8. Accounting and Inventory Information’s 9. Bill wise Statements. 10. Balance sheet | | | | | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | | | | | | **60 hours** | | | | |
|  | **Mapping with Programme outcomes** | | | | | | | | | | | | | |  |
|  |  | | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** | | | | |
|  | **CO1** | | | S | | S | S | S | | M | | | | |
|  | **CO2** | | | S | | M | S | S | | S | | | | |
|  | **CO3** | | | S | | S | S | S | | M | | | | |
|  | **CO4** | | | S | | M | M | S | | S | | | | |
|  | **CO5** | | | S | | S | S | S | | S | | | | |



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| **Course**  **code** | | |  | **Company Law** | **L** | | **T** | | **P** | **C** |
| **Core XII** | | | |  | **60** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Company Law | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To familiarize the fundamental concepts of Companies Act 2013 * To provide an insight into the different types of Companies and their provisions * To familiarize with various documents involved in a Joint Stock Company. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Understand the formation and kinds of companies. | | | | | | | K1 | |
| CO2 | | Acquire knowledge on basic documents in a company and various methods of  rising of capital. | | | | | | | K2 | |
| CO3 | | Understand the provisions of Companies Act relating to meetings, resolutions  and Company Management. | | | | | | | K2 | |
| CO4 | | Understand the Issue of share, allotment and E filing of a Company | | | | | | | K2 | |
| CO5 | | Understand about the methods of borrowings and registration | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **15 hours** | | | | |
| Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil-  Promotion of a company- Company secretary – appointment , legal position – Qualification – duties and liabilities of a secretary. | | | | | | | | | | |
| **Unit:2** | | |  | | | **10 hours** | | | | |
| Memorandum of association- forms – contents – articles of association – forms and contents-  procedures for alteration - the Doctrine of Indoor management- distinguish between memorandum and articles. | | | | | | | | | | |
| **Unit:3** | | |  | | **10 hours** | | | | | |
| Prospectus – contents – statement in lieu of prospectus – legal formalities | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Share Capital – kinds of capital – alteration– issue and allotment of shares- book building  scheme- share certificate – transfer and transmission of shares –E-filing. | | | | | | | | | | |
| **Unit:5** | | |  | | **08 hours** | | | | | |
| Borrowing powers – methods of borrowing – mortgages and charges – registration. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **60 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | N.D.Kapoor – Company Law And Secretarial Practice | | | | | | | | | |
| 2 | P.P.S. Gogna – Text book of Company Law | | | | | | | | | |
| 3 | P.K. Ghosh - Text book of Company Secretarial Practice | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| Kuchaal M.C- Secretarial Practice | | | | | | | | | | |
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| **Mapping with Programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | M |
| **CO4** | S | M | M | S | S |
| **CO5** | M | S | S | S | M |



Fifth Semester



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| **Course code** | |  | **Cost Accounting** | **L** | | **T** | | **P** | **C** |
| **Core XIII** | | |  | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | Basic knowledge of Costing | **Syllabus**  **Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * Understand and explain the conceptual framework of Cost Accounting * Prepare Cost Accounts for various entities under different situations * Acquire basic concepts of Cost Accounting relevant for managerial decision making | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | Understand the different concepts and classification of costs and create cost sheet for the firms. | | | | | | | K2 | |
| CO2 | Gain the knowledge on different types of material controls. | | | | | | | K3 | |
| CO3 | Know the system of labour wage payment, labour turnover and classification of overhead. | | | | | | | K2 | |
| CO4 | Gain the knowledge on different types of process costing. | | | | | | | K2 | |
| CO5 | Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | |  | | | **20 hours** | | | | |
| Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management –– Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet  and Tender. | | | | | | | | | |
| **Unit:2** | |  | | | **18 hours** | | | | |
| Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –  Stores Control – Methods of valuing material issue. | | | | | | | | | |
| **Unit:3** | |  | | **17 hours** | | | | | |
| Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead. Activity-Based Costing - the basic elements ofactivity-based costing (ABC)system as distinguished from traditional systems -preventable under-costing andover-costing of products and services and their effect on profitability – cost hierarchy – cost assignment using ABC system – Activity-  based Management (ABM) [only introduction level]. | | | | | | | | | |
| **Unit:4** | |  | | **15 hours** | | | | | |
| Process costing – Features of process costing – process losses, wastage, scrap, normal process loss  – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production). | | | | | | | | | |
| **Unit:5** | |  | | **18 hours** | | | | | |
| Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts. | | | | | | | | | |



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| **Unit:6** | | **Contemporary Issue** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | **Total Lecture hours** | **90 hours** |
| **Text Book(s)** | | | |
| 1 | S.P. Jain and K.L. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005 | | |
| 2 | R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New  Delhi.Edn.2004 | | |
| 3 | S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005. | | |
| **Reference Books** | | | |
| V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005. | | | |
| M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005. | | | |

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| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | S | S | S |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | M |



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| **Course code** | | |  | **INCOME TAX** | | **L** | **T** | | **P** | **C** |
| **Core XIV** | | | |  | | **4** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of INCOME TAX  **Ve** | | **Syllabus**  **rsion** | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To enlighten the students to learn the Basic provisions of the Income Tax Act. * To enable the students to know the various heads of Income. * To make the students to learn the procedure to compute the tax liability of an individual. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO 1 | | Enumerate the basic principles of income tax | | | | | | | K1 | |
| CO 2 | | Know the various heads of Income | | | | | | | K2 | |
| CO 3 | | Understand the Income from other sources | | | | | | | K2 | |
| CO 4 | | Examines the Deductions from Gross total Income | | | | | | | K2 | |
| CO 5 | | Computation of tax liability of an individual | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **10 hours** | | | | |
| Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope  of Income – Charge of Tax – Residential Status – Exempted Income. | | | | | | | | | | |
| **Unit:2** | | |  | | | **15 hours** | | | | |
| Heads of Income: Income from Salaries – Income from House Property | | | | | | | | | | |
| **Unit:3** | | |  | | **18 hours** | | | | | |
| Profit and Gains of Business or Profession – Income from Other Sources | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Capital Gains – Deductions from Gross Total Income. | | | | | | | | | | |
| **Unit:5** | | |  | | **15 hours** | | | | | |
| Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability –  Assessment of Individuals. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Income tax law and practice - V.P.Gaur & D.B.Narang | | | | | | | | | |
| 2 | Income tax law and practice - H.C.Mehrotra and S.P.Goyal | | | | | | | | | |
| 3 | Income tax law and practice - Bhagwathi Prasad | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy | | | | | | | | | | |



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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | S |



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| **Course code** | |  | Financial Management | | **L** | **T** | | **P** | **C** |
| **Core XV** | | |  | | **4** | **-** | | **-** | **4** |
| **Pre-requisite** | | | Basic knowledge of financial Management  **Ve** | | **Syllabus**  **rsion** | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To provide a theoretical framework for considering corporate finance problems and issues. * To develop the ability to analyze and interpret various tools of financial analysis and planning; * To understand concepts relating to financing of working capital and investment decisions; | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO 1 | Define and identify the concepts of Financial management | | | | | | | K1 | |
| CO 2 | Interpret financial statements for strategic decision making | | | | | | | K2 | |
| CO 3 | Understand the working capital management | | | | | | | K2 | |
| CO 4 | Understand the capital structure of a company | | | | | | | K2 | |
| CO 5 | Apply the types of Captial Budgeting | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | | (Theory Only) | | | **15 hours** | | | | |
| Financial Function : meaning – Definition and scope of finance  functions –Objectives of financial management – profit maximization and wealth maximization .Sources of finance – Short term – Bank sources – long term – shares – debentures,preferred stock – debt.. | | | | | | | | | |
| **Unit:2** | | (Problem & Theory Questions) | | | **10 hours** | | | | |
| Financing Decision : Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – weighted average cost of capital, Operating leverage and financial  leverage | | | | | | | | | |
| **Unit:3** | | (Theory Only) | | **10 hours** | | | | | |
| Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy : Meaning , classification – sources available for dividends – Dividend  policy -general determinants of dividend policy . | | | | | | | | | |
| **Unit:4** | | (Theory Only) | | **15 hours** | | | | | |
| Working Capital Management : Working capital management - concepts – importance – Determinants of working capital. Cash Management : Motive for holding cash – Objectives and Strategies of cash. Management .Receivable Management : Objectives – Cost of credit Extension,  benefits – credit policies– credit terms – collection polices. | | | | | | | | | |
| **Unit:5** | | (Problem & Theory Questions) | | **8 hours** | | | | | |
| Capital Budgeting – Meaning – Objectives- various types capital budgeting | | | | | | | | | |

(Theory carries 80 Marks, Problems carry 20 Marks)

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| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Expert lectures, online seminars – webinars | | |
|  | **Total Lecture hours** | **60 hours** |
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| **Text Book(s)** | |
| 1 | S N Maheshwari, Financial Management Principles and Practice. |
| 2 | Khan and Jain, Financial Management. |
| 3 | Sharma and Sashi Gupta, Financial Management |
| **Reference Books** | |
| I M Pandey, Financial Management. | |

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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | M | S | S |
| **CO5** | S | S | S | S | S |



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| **Course code** | | |  | **Banking Theory law & Practices** | | **L** | **T** | | **P** | **C** |
| **Core XVI** | | | |  | | **3** | **-** | | **-** | **3** |
| **Pre-requisite** | | | | Basic knowledge in Banking  **Ve** | | **Syllabus**  **rsion** | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To understand the legal procedures formulated under Banking Regulation Act 1949. * To provide exposure to the students with the latest developments in the banking field * To acquire specialized knowledge of law and practice relating to Banking | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO 1 | | Understand and explain the conceptual framework of banking | | | | | | | K1 | |
| CO 2 | | Classify and Demonstrate the types of deposit, cheques, loans and advances | | | | | | | K2 | |
| CO 3 | | To know the types of endorsements and kinds of crossing | | | | | | | K1 | |
| CO 4 | | To gain knowledge on Statutory protection of paying banker and collecting  banker | | | | | | | K2 | |
| CO 5 | | To understand the lending policies of commercial banks | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **8 hours** | | | | |
| Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer  Account. | | | | | | | | | | |
| **Unit:2** | | |  | | | **9 hours** | | | | |
| Opening of account – special types of customer – types of deposit – Bank Pass book – collection  of banker – banker lien. | | | | | | | | | | |
| **Unit:3** | | |  | | **8 hours** | | | | | |
| Kinds of Endorsements: Cheque – features essentials of valid Cheque – crossing – Kinds of  crossing- making and endorsement | | | | | | | | | | |
| **Unit:4** | | |  | | **7 hours** | | | | | |
| Payment of Cheques - Collection of Cheques - statutory protection duties to paying banker and  collective banker. | | | | | | | | | | |
| **Unit:5** | | |  | | **11 hours** | | | | | |
| Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods –  mortgage. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **45 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons.,New  Delhi. | | | | | | | | | |
| 2 | Banking Regulation Act, 1949. | | | | | | | | | |
| 3 | Reserve Bank of India, Report on currency and Finance 2003-2004. | | | | | | | | | |
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| **Reference Books** |
| Natarajan & Gordon : Banking Theory and Practice |

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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Course code** | |  |  | | **L** | **T** | | **P** | **C** |
| **Core XVII** | | | Principles of Auditing | | **4** |  | |  | **4** |
| **Pre-requisite** | | | Basic knowledge of Auditing  **Ve** | | **Syllabus**  **rsion** | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts. * To gain a fair working knowledge in the areas of internal check in practice in various organizations. * To ensure a complete understanding of the importance of vouching of Financial Statements | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | Understand the basic auditing principles, concepts, planning an audit and due  diligence. | | | | | | | K1 | |
| CO2 | Illustrate the steps required to perform Internal control and Internal check,  Vouching and Verification and Valuation of Assets and Liabilities. | | | | | | | K2 | |
| CO3 | Gain expert knowledge on current auditing practices and procedures and  apply them in auditing engagements as well as detection of frauds. | | | | | | | K2 | |
| CO4 | Understand the Qualification, Rights, Duties and Liabilities of an Auditor | | | | | | | K2 | |
| CO5 | Gain knowledge on Audit of computerized accounts | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
| **Unit:1** | |  | | | **15 hours** | | | | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of  an Auditor – Audit Programmes. | | | | | | | | | |
| **Unit:2** | |  | | | **10 hours** | | | | |
| Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers.  Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. | | | | | | | | | |
| **Unit:3** | |  | | **10 hours** | | | | | |
| Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation  and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves. | | | | | | | | | |
| **Unit:4** | |  | | **15 hours** | | | | | |
| Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor –  Share Capital and Share Transfer Audit – Audit Report – Contents and Types. | | | | | | | | | |
| **Unit:5** | |  | | **8 hours** | | | | | |
| Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act. Forensic Audit – meaning,  importance, law and regulations, Indian Evidence Law, Cyber forensic (only introductory level) | | | | | | | | | |
| **Unit:6** | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **60 hours** | | | | | |
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| **Text Book(s)** | |
| 1 | B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd |
| 2 | F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons  Ltd,London |
| 3 | Spicer and Pegler, “Auditing: Khatalia’s Auditing” |
| **Reference Books** | |
| Kamal Gupta, “Auditing “ , Tata Mcgriall Publications | |

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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | S |
| **CO3** | S | M | S | S | S |
| **CO4** | M | S | M | M | S |
| **CO5** | M | M | M | M | S |



Sixth Semester



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core - XVIII** | | | | MANAGEMENT ACCOUNTING | **4** | |  | |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge of decision making accounting** | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To understand about management accounting meaning, objectives and techniques. * To study about the financial statements and calculation of ratio analysis, fund flow statement and cash flow statement. * To gain knowledge about marginal costing, budgeting and standard costing | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Understand the nature and scope of Management accounting | | | | | | | K2 | |
| CO2 | | Understand different types of Ratios and its applicability in financial  analysis. | | | | | | | K2 | |
| CO3 | | Familiarize the students with the concept of fund flow and cash flow  statements and its preparations and working capital requirements | | | | | | | K3 | |
| CO4 | | Application of Marginal costing technique in solving Management problems | | | | | | | K4 | |
| CO5 | | To Know the methods of preparing Different types of Budgets. | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **14 hours** | | | | |
| Management Accounting – Meaning – Objectives and Scope – Relationship between Management  Accounting , Cost Accounting and Financial Accounting. | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **20 hours** | | | | |
| Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance  Sheet. | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **19 hours** | | | | | |
| Working Capital – Working capital requirements and its computation – Fund Flow Analysis and  Cash Flow Analysis. | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | | |
| Marginal costing and Break Even Analysis – Managerial applications of marginal costing –  Significance and limitations of marginal costing. | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **17 hours** | | | | | |
| Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of  Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani  Publishers, Thirteenth Revised Edition 2016. | | | | | | | | | |
| 2 | Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal | | | | | | | | | |



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|  | | Mahavir Publications Seventh Edition, 2017. | | | | | | |
| 3 | | S.K.Bhattacharya, “Accounting and Management”, Vikas Publishing House. | | | | | | |
| **Reference Books** | | | | | | | | |
| 1 | | Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016. | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
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|  | **Mapping with programme outcomes** | | | | | | |  |
|  |  | | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|  | **CO1** | | S | S | S | S | S |
|  | **CO2** | | S | S | S | S | S |
|  | **CO3** | | S | S | S | S | S |
|  | **CO4** | | S | S | S | S | S |
|  | **CO5** | | S | S | S | S | S |



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core XIX** | | | | Business Environment | **4** | |  | |  | **4** |
| **Pre-requisite** | | | | Basic knowledge of Business Environment | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To study the economic and social environments and their impact on business and strategic decisions. * To understand about the Government Role and Business relationship in India * To gain knowledge about economic parameters | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Concept of Business Environment and its impact of business and strategic  decisions. | | | | | | | K1 | |
| CO2 | | To understand the Political and Legal Environment | | | | | | | K2 | |
| CO3 | | To understand the Social – cultural Environment | | | | | | | K2 | |
| CO4 | | To gain knowledge on Economic Environment | | | | | | | K2 | |
| CO5 | | Impact of technology on globalization and Technology Management. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| The concept of Business Environment - its nature and significance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business  and strategic decisions. | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Political Environment - Government Role and Business relationship in India - Provisions of  Indian constitution pertaining to business. | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and  communities - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business. | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Economic Environment - Economic systems and their impact of business - Macro Economic  parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - Five Year Planning. | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **13 hours** | | | | | |
| Financial Environment - Financial system - Commercial Banks - Financial Institutions - RBI  Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs). | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Sankaran.S. - Business Environment | | | | | | | | | |
| 2 | Francis Cherunilam - Business Environment | | | | | | | | | |



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| 3 | Aswathappa - Business Environment |
| **Reference Books** | |
| 1 | Daasgupta&Sengupta - Government and Business in India. |
| 2 | Srinivasan.K. - Productivity and social Environment |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
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| **Mapping with programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | M |
| **CO4** | S | M | S | S | M |
| **CO5** | M | M | M | S | S |



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core - XX** | | | | WORKING CAPITAL MANAGEMENT | **4** | |  | |  | **4** |
| **Pre-requisite** | | | | Basic knowledge of WORKING CAPITAL  MANAGEMENT | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To provide a theoretical framework for considering working capital management. * To develop the ability to analyze the cash and inventory management. * To understand concepts Money market instruments | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Define and identify the concepts of working capital management | | | | | | | K1 | |
| CO2 | | Understand the Money market instruments and Bank finance | | | | | | | K2 | |
| CO3 | | To gain knowledge on Receivables, Cash and Inventory Management | | | | | | | K2 | |
| CO4 | | Know the Instruments of international money market | | | | | | | K2 | |
| CO5 | | Apply the concepts to Working Capital Control and Banking policy. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **10 hours** | | | | |
| Working Capital Management – Theories and approaches | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Financing of working capital – Money market instruments – Bank Finance- Assessment and  Appraisal | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **148 hours** | | | | | |
| Receivables Management – Cash Management – Inventory Management rate, death rate and age  structure. | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Instruments of international money market – Euro notes – MTNs and FRNs. | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Working Capital Control and Banking policy – Committee recommendations on working capital | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | V.K.Bhalla, Working Capital Management, Text and Cases, sixth edition, Anmol publications | | | | | | | | | |
| 2 | Prasanna Chandra, Financial Management, Theory and Practice,Tata McGraw Hill | | | | | | | | | |
| 3 | Pandey, Financial Management, Vikas | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| 1 | Khan and Jain, Financial Management, Tata McGraw hill. | | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | | | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | M | S |
| **CO4** | M | S | M | S | S |
| **CO5** | S | M | S | S | M |

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | | **P** | **C** |
| **Core - XXI** | | | **E- Commerce** | | **3** | **-** | | | **-** | **3** |
| **Pre-requisite** | | | **Basic knowledge on E-commerce** | | **Syllabus version** | | | **2021** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To acquire the basic concept of IT 2. To enable the students on e-mail and EDI 3. To impart knowledge on Electronic Commerce and Future of Internet Commerce 4. To apply Business models and Internet applications. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Understand the basic concepts of IT | | | | | | K2 | | | |
| 2 | To gain the knowledge on e-mail and EDI. | | | | | | K3 | | | |
| 3 | To study the Electronic Commerce | | | | | | K2 | | | |
| 4 | To understand Future of Internet Commerce | | | | | | K2 | | | |
| 5 | Apply Business models and Internet applications. | | | | | | K3 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
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| **Unit:1** | | **INTRODUCTION TO INFORMATION**  **TECHNOLOGY** | | | **10 hours** | | | | | |
| Information technology and business - Internet: Evolution of the internet - How internet Works - World Wide Web - (WWW) - Web browsing - Internet addressing – Internet protocols - Internet business strategy  - Business process Re-engineering - Internet - Extranet. | | | | | | | | | | |
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| **Unit:2** | | **ELECTRONIC DATA INTERCHANGE** | | | **10 hours** | | | | | |
| Electronic Mail:- E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list - Advantages and disadvantages - E-Mail ethics. Electronic Data Interchange: Cost and benefits of EDI - Components of EDI system and cryptography. | | | | | | | | | | |
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| **Unit:3** | | **ELECTRONIC COMMERCE** | | **10 hours** | | | | | | |
| Electronic Commerce: Emergence of F-Commerce - Business models for E-Commerce - E-Marketing - F- payment system - E-Customer Relationship management -E-Supply chain management - Cyber laws. | | | | | | | | | | |
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| **Unit:4** | | **FUTURE OF INTERNET COMMERCE** | | **10 hours** | | | | | | |
| Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Information trends. | | | | | | | | | | |
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| **Unit:5** | | **CASE STUDY** | **3 hours** |
| Case Studies with reference to Business models and Internet applications. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
| Distribution of marks : Theory 40% and Problems 60% | | | |
|  | | **Total Lecture hours** | **45 hours** |
| **Text Book(s)** | | | |
| 1 | . E - Commerce - A Managerial Perspective - P.T.Joseph. | | |
| 2 | Designing systems for Internet Commerce - G.Winfield Treese & Lawrence C.Stewart. | | |
| 3 | F - Business - Roadmap for success - Dr. Ravi Kalakota & Marcia Robinson | | |
| 4 | Fundamentals of Information technology - Alexis Leon & Mathews Leon. | | |
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| **Reference Books** | | | |
| 1 | F-Commerce - The Cutting edge of business - Kamalesh K.Bajaj Debjani Nag. | | |
| 2 | Internet for Everyone - Alexis Leon & Mathews Leon | | |
| 3 | E - Commerce - Bhushan Dewan. | | |
| 4 | Internet in a Nutshell - Alexis Leon & Mathews Leon. | | |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | [https://searchcio.techtarget.com/definition/e-](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness)  [commerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buyin](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness) [g%20and%20selling,or%20consumer%2Dto%2Dbusiness](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness). | | |
| 2 | <https://ecommerceguide.com/guides/what-is-ecommerce/> | | |
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| Course Designed By: | | | |

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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | S | M |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | S | M | S |

# \*S-Strong; M-Medium; L-Low



Elective Course

Elective papers

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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective 1 A)** | | | | Insurance | **4** | |  | |  | **4** |
| **Pre-requisite** | | | | Basic knowledge of Insurance | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To lay down a foundation Regulations of Insurance Business and Introduction to Life &General Insurance - Life Insurance * To to know the regulations of fire, marine and miscellaneous insurance | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Define and identify the concepts of Indian Insurance Industry | | | | | | | K1 | |
| CO2 | | To know the features and kinds of policies in Life &General Insurance | | | | | | | K2 | |
| CO3 | | Understand the concepts of fire insurance contracts | | | | | | | K2 | |
| CO4 | | Understand the Concepts of marine Insurance contracts | | | | | | | K2 | |
| CO5 | | To gain knowledge on Miscellaneous Insurance such as motor, Crop, Cattle,  Employer’s Liabilities etc | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Growth & Development of Indian Insurance Industry - Regulations of Insurance Business and The  Emerging Scenario | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Introduction to Life &General Insurance - Life Insurance: Features of Life Insurance - Essentials of Life Insurance Contract - Kinds of Insurance Policies - Premium determination -  Life Policy Conditions | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Fire Insurance: Fire Insurance Contracts – Fire Insurance Coverage –– Policies for stocks ––  Rate Fixation in Fire Insurance – Settlement of Claims. | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Marine Insurance: Marine Insurance Contract –– Types of Marine Insurance–– Marine Cargo  Losses and Frauds–Settlement of claims. | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **13 hours** | | | | | |
| Miscellaneous Insurance: Motor Insurance – Employer’s Liability Insurance –Personal Accident and sickness Insurance – Aviation Insurance – Burglary Insurance – Fidelity Guarantee  Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Dr. P.K.Gupta: Fundamentals of Insurance, 1st edition, Himalaya Publishing House | | | | | | | | | |
| 2 | C.Gopala Krishnan : Insurance Principles & Practice, Sterling Publishers Pvt. Ltd.,New Delhi. | | | | | | | | | |



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| 3 | George G. R. Lucas, Ralph H.Wherry : INSURANCE, Principles and Coverages, U.S.A. |
| **Reference Books** | |
| 1 | Prof. K.S. N.Murthy ad K.V.S. Sarma: Modern Law of Insurance In India, N.M.Tripathi Pvt.  Ltd., Bombay |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | M | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | | **P** | **C** |
| **Elective 1 B)** | | | | **Brand Management** | **4** | |  | | |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge of Brand Management** | **Syllabus Version** | | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various concept relating to finance 2. To familiarize with the basics of Brand Associations 3. To analyze various Brand Strategies | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | |
| CO1 | | Recall various concepts Basic understanding of brands | | | | | | K1 | | | |
| CO2 | | Understand the Brand Associations | | | | | | K2 | | | |
| CO3 | | Understand the Brand Impact on buyers | | | | | | K2 | | | |
| CO4 | | Analyze Brand Rejuvenation | | | | | | K4 | | | |
| CO5 | | Analyse the Designing and implementation of Brand Strategies | | | | | | K4 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | | |
| Introduction- Basic understanding of brands – concepts and process – significance of a brand –  brand mark and trade mark – different types of brands – functions of a brand. | | | | | | | | | | | |
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| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | | |
| Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset,  Brand extension – brand positioning – brand image building | | | | | | | | | | | |
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| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | | |
| Brand Impact: Branding impact on buyers – competitors, Brand loyalty – role of brand manager –  Relationship with manufacturing – Marketing Finance. | | | | | | | | | | | |
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| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | | |
| Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through Acquisition  takes over and merger –Co-branding. | | | | | | | | | | | |
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| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **13 hours** | | | | | | |
| Brand Strategies: Designing and implementing branding strategies. | | | | | | | | | | | |
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| **Unit:6** | | | **Contemporary Issues** | | **2 hours** | | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **-- hours** | | | | | | |
| **Text Book(s)** | | | | | | | | | | | |
| 1 | Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003. | | | | | | | | | | |
| 2 | Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002. | | | | | | | | | | |
| 3 | Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |



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| 1 | Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992. |
| 2 | Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000. |
| 3 | S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi,  2002. |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
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| Course Designed By: | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | M | S | S |



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective 1 C)** | | | INDIRECT TAXES | **4** | |  | |  | **4** |
| **Pre-requisite** | | | Basic knowledge on INDIRECT TAXES | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To provide an in depth knowledge of the various provisions of indirect taxation * To know the various types of indirect taxes like, excise duty, customs duty, production linked tax, and Value Added Tax * To identify situations where input tax credit is available miscellaneous insurance | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | Understand the basic principles underlying the Indirect Taxation Statutes | | | | | | | K1 | |
| CO2 | Understand the Levy and collection of Excise duty | | | | | | | K2 | |
| CO3 | Understand the concepts of VAT system in Tamilnadu | | | | | | | K2 | |
| CO4 | Understand the Customs and Import duties | | | | | | | K2 | |
| CO5 | Understand the Central Sales Tax Act 1956 | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **10 hours** | | | | |
| Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect  taxes to Government Revenues. | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| GoodandServicesTaxinIndia-Introduction–ConceptofGST-NeedforGST-AdvantagesofGST.  Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure andFunctions. | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | | |
| Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies.  Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability. | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integratedtax,Intermediary,LocationoftheRecipientandSupplierofServices,andZero- rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination.  Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates. | | | | | | | | | |



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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | **15 hours** |
| Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975   * Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 * Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - | | | |
| **Unit:6** | | **Contemporary Issue** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | **Total Lecture hours** | **75 hours** |
| **Text Book(s)** | | | |
| 1 | V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002 | | |
| 2 | Balachandran, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006. | | |
| **Reference Books** | | | |
| 1 | R.L.Gupta V.K.Gupta, “Indirect Tax” | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective 2 (A)** | | | FINANCIAL SERVICES | **4** | |  | |  | **4** |
| **Pre-requisite** | | | BASISC KNOWLEDGE OF FINANCIAL  SERVICES | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To give fundamental knowledge on the structure, function and the evolution of financial services * To cover financial intermediaries, financial instruments and the different markets with analytical skills * To understand the importance, structure and operation of the financial system | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | Keep students updated on the latest discourse on practical issues and policies in  the new international financial environment. | | | | | | | K1 | |
| CO2 | Aims to help students to appreciate and understand how financial markets and  institutions operate | | | | | | | K2 | |
| CO3 | To prepare students with a good understanding of the theoretical foundation of  SEBI and Credit Rating | | | | | | | K2 | |
| CO4 | To gain knowledge on Mutual Funds and Merchant Banking | | | | | | | K2 | |
| CO5 | To understand the Factoring and Venture Capital in India | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **20 hours** | | | | |
| Financial Services – Meaning – Scope – Causes for Financial Innovation – New Financial Products and Services – Players in Financial Service Sector – Challenges facing the Financial  Service Sector | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **18 hours** | | | | |
| Capital Market – Primary Market – Functions – Secondary Market – Functions – Listing of  Securities – Advantages of Listing | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **17 hours** | | | | | |
| SEBI – Functions – Powers – Guidelines – Foreign Institutional Investors (FIIs) – Bonus Issue –  Rights Issues – Debentures – Underwriters – Book Building - Credit Rating – Meaning – Functions – Benefits | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Mutual Funds – Introduction – Meaning and Definitions – Types – Selection of a Fund – Mutual Funds in India – Reasons for Slow Growth. Merchant Banking – Definition – Origin – Meaning  – Function – Services of Merchant Banks | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | | |
| Factoring – Introduction – Meaning – Definition – Functions – Types – Benefits – Factoring in  India. Venture Capital – Introduction – Meaning – Features – Importance – Venture Capital in India | | | | | | | | | |
| **Unit:6** | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | |



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|  | | **Total Lecture hours** | **90 hours** |
| **Text Book(s)** | | | |
| 1 | M.Y.Khan, Financial Services, Edition, Tata McGraw Hill | | |
| **Reference Books** | | | |
| 1 | Nalini Prava Tripathy, Financial Services, Prentice Hall of India | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | M |
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| **CO5** | S | S | S | S | S |



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | | **T** | | **P** | **C** |
| **Elective 2 B)** | | | | Organizational Behavior | **4** | | |  | |  | **4** |
| **Pre-requisite** | | | | Basic Knowledge of Organizational Behavior | **Syllabus Version** | | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:  The main objectives of this course are to:   * To give fundamental knowledge on the Organisational Behaviour * To cover Organisational change and Organisational change and Organisational Development * To understand the importance of stress management | | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | |
| CO1 | | Keep students updated on managerial implications of Organisational Behaviour | | | | | | | | K1 | |
| CO2 | | Understand the managerial implications of perception | | | | | | | | K2 | |
| CO3 | | Aims to help students to improve the personality , stress management and team  decision making | | | | | | | | K2 | |
| CO4 | | Understand the approaches to managing organizational change | | | | | | | | K2 | |
| CO5 | | Prepare students with a good understanding of the organization culture | | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | | | |
| Organisational Behaviour : History - evoluation, Challenges & opportunities, contributing disciplines, management functions and relevance to Organisation Behaviour. Organizational  Behaviour responses to Global and Cultural diversity. | | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | | **20 hours** | | | | |
| Perception - Process, Selection, Organisation Errors, Managerial implications of perception. Learning - classicial, operant and social cognitive approaches. Implications of learning on  managerial performance. | | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | | **20 hours** | | | | | |
| Stress - Nature, sources, Effects, influence of personality, managing stress-Conflict -  Management, Levels, Sources, bases, conflict resolution strategies, negotiation. Foundations of group behaviour : team decision making. Issues in Managing teams. | | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | | |
| Organisational change - Managing planned change. Resistance to change -Approaches to managing organisational change - Organisational Development - values - interventions, change  management. | | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | | **18 hours** | | | | | |
| Organisational culture -Dynamics, role and types of culture and corporate culture | | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **90 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | | |
| 1 | Robbins.S.P., Fundamentals of Management, Pearson, 2003 | | | | | | | | | | |



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| 2 | Robbins.S. Organisational Behaviour, X edn., Prentice-Hall, India. |
| **Reference Books** | |
| 1 | Umasekaran, Organisational Behaviour. |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
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| **CO3** | M | S | S | M | S |
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| **Course code** | | |  |  | **L** | | **T** | | **P** | **C** |
| **Elective 2 C)** | | | | Industrial Law | **4** | |  | |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge in the field**  Industrial Law | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are:   1. To know the development and the judicial setup of Labour Laws. 2. To learn the salient features of welfare and wage Legislations. 3. To learn the laws relating to Industrial Relations, Social Security and Working conditions. 4. To understand the laws related to working conditions in different settings. 5. To understand benefits under the Act adjudication of disputes and claims. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Apply the Students will know the development and the judicial setup of Labour  Laws | | | | | | | K3 | |
| CO2 | | Apply cultural competency while exercising their legal skills. | | | | | | | K3 | |
| CO3 | | Analyze an advanced understanding of the underlying legal principles, | | | | | | | K4 | |
| CO4 | | Understand the rules and industrial which regulate trade union work relationships | | | | | | | K2 | |
| CO5 | | Understand the industrial safety and welfare of workers | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
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| **Unit:1** | | |  | | | **14 hours** | | | | |
| Factories Act, 1948 | | | | | | | | | | |
| **Unit:2** | | |  | | | **20 hours** | | | | |
| Workmens compensation Act, 1923 | | | | | | | | | | |
| **Unit:3** | | |  | | **19 hours** | | | | | |
| The Payment of Bonus Act, 1965 | | | | | | | | | | |
| **Unit:4** | | |  | | **18 hours** | | | | | |
| The Employees Provident Fund and Miscellaneous Provisions Act, 1952 | | | | | | | | | | |
| **Unit:5** | | |  | | **17 hours** | | | | | |
| The Payment of Gratuity Act, 1972 | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90 hours** | | | | | |
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| **Text Book(s)** | | | | | | | | | | |
| 1 | Commercial Law – Sen andmitra | | | | | | | | | |
| 2 | An Introduction to labour and Industrial laws – S.N.Misra | | | | | | | | | |
| 3 | Industrial Law – Mallik | | | | | | | | | |
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| **Reference Books** | | | | | | | | | | |
| 1 | The Law of Industrial Disputes – O.P.Malhotra | | | | | | | | | |



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| **Related Online Contents** | |
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| Course Designed By: | |

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| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | M |
| **CO2** | M | S | S | S | M |
| **CO3** | S | M | S | S | S |
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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective III A)** | | | | Indian Capital Market and Financial System | **4** | |  | |  | **4** |
| **Pre-requisite** | | | | Indian Capital Market and Financial System | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand various alternatives of investment 2. To understand about classification of investment market 3. To perform fundamental analysis before investing 4. To evaluate various types of financial derivatives 5. To understand about Merchant Bankers | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Recalling various alternatives of investment | | | | | | | K1 | |
| CO2 | | Comparing the features of various investment markets | | | | | | | K2 | |
| CO3 | | Analyzing investments in New issue Market | | | | | | | K3 | |
| CO4 | | Analysis for Industrial Securities Market | | | | | | | K3 | |
| CO5 | | Know the Recent trends in derivative markets in India. | | | | | | | K1 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Indian financial system – Structure and constituents of Indian financial system. Financial  institutions – Financial markets – Financial instruments and Services - Financial System and economic development. | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Industrial Securities Market – Organization and Structure of Stock exchanges, Membership –  Listing, Trading and Settlement – ordinary shares, preference shares and Bonds. | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| New issue Market – Issue Mechanism – IPO, Rights issue, private placement – processes of Book  – Building – Issue of Bonus Shares – Stock Options - functions of new issue market - Overview of Bond market in India. | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Merchant Bankers and new issue market, Lead managers, underwriters, Bankers to an issue – Registrars and Share Transfer Agents \_ Brokers to the issue – Debenture Trustees Their role and  functions in new issue market - SEBI Guidelines. | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **13 hours** | | | | | |
| Market for Futures, Options and other financial derivatives – Swaps ,Warrants and Convertibles.  Recent trends in derivative markets in India. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | M.Y.Khan: Indian Financial System, Fifth edition, Tata McGraw Hill | | | | | | | | | |



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| 2 | L.M.Bhole: Financial Institutions and Markets, Fourth edition, Tata McGraw Hill |
| 3 | P.N.Varshney, D.K. Mittal: Indian Financial System, Fifth edition, Sultan Chand and sons. |
|  | |
| **Reference Books** | |
| 1 | H.R.Machiraju: Indian Financial System, Vikas Publishing House. |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
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| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective III B)** | | | **Business finance** | **4** | |  | |  | **4** |
| **Pre-requisite** | | | **Basic knowledge in finance** | **Syllabus Version** | | | **2020** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various concept relating to finance 2. To familiarize with the basics of financial planning 3. To analyze various sources and forms of finance 4. To understand the various dimensions of capital market and their components 5. To provide knowledge about capitalization and related theories | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | Recall various concepts relating to finance | | | | | | | K1 | |
| CO2 | Understand the various techniques of financial planning | | | | | | | K2 | |
| CO3 | Analyze various sources and forms of finance | | | | | | | K4 | |
| CO4 | Evaluate various dimensions of capital market and their components | | | | | | | K5 | |
| CO5 | Evaluating capitalization concept and related theories for decision making | | | | | | | K5 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **13 hours** | | | | |
| Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance  Traditional and Modern Concepts – Contents of Modern Finance Functions | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | | |
| Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs.  Over Capitalisation. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital –  Concept – Importance – Calculation of Individual and Composite Cost of Capital. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | | |
| Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features –  Forms – Merits and Demerits | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | |



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| --- | --- | --- | --- |
|  | | **Total Lecture hours** | **75 hours** |
|  | |  |  |
| **Text Book(s)** | | | |
| 1 | Essentials of Business Finance - R.M. Sri Vatsava | | |
| 2 | Financial Management - Saravanavel | | |
| **Reference Books** | | | |
| 1 | Financial Management - L.Y. Pandey | | |
| 2 | Financial Management - M.Y. Khan and Jain | | |
| 3 | Financial Management - S.C. Kuchhal | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 |  | | |
| 2 |  | | |
| 4 |  | | |
| Course Designed By: | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | L | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | M |
| **CO5** | M | S | M | M | M |



Annexure

B.Com (Finance)

Syllabus

(With effect from 2020-21)

Program Code :



Bharathiar University

(A State University, Accredited with “A“ Grade by NAAC and 13th Rank among Indian Universities by MHRD-NIRF) Coimbatore 641 046, INDIA