**B. Com. Finance**

Syllabus

 AFFILIATED COLLEGES

**Program Code: 2AR**

**2021 – 2022 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 – 1047)**

**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 hedgingactivity at the individual and the corporate level. |
| PEO3 | Excel in contemporary knowledge of business and developing inclination towardslifelong learning. |
| PEO4 | Possess wide spectrum of managerial skills along with competency buildingqualities 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 referralleads 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 financethat improves their application to promote continues professional development with limitless earning potential. |
| PO4 | Have comprehensive knowledge of Finance, Accounting, Taxation and Businesslaws. |
| 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 2021 – 22 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 |  | 50 | 50 | 100 |
| II | English-I | 4 | 6 |  | 50 | 50 | 100 |
| III | Core I-Financial Accounting - I | 4 | 6 |  | 50 | 50 | 100 |
| III | Core II-Marketing | 4 | 5 |  | 50 | 50 | 100 |
| III | Allied Paper-I- Business Economics | 4 | 5 |  | 50 | 50 | 100 |
| III | Environment Studies # | 2 | 2 |  | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
| **Total** | **22** | **30** |  | **250** | **300** | **550** |
| **SECOND SEMESTER** |
| I | Language-II | 4 | 6 |  | 50 | 50 | 100 |
| II | English-II | 4 | 6 |  | 50 | 50 | 100 |
| III | Core-III- Financial Accounting - II | 4 | 6 |  | 50 | 50 | 100 |
| III | Core- IV- Business Communication | 4 | 5 |  | 50 | 50 | 100 |
| III | Allied Paper-II-Indian Economy | 4 | 5 |  | 50 | 50 | 100 |
| IV | Value Education -Human Rights# | 2 | 2 |  | - | 50 | 50 |
|  | **Total** | **22** | **30** |  | **250** | **300** | **550** |
|  |  |  |  |  |  |  |
| **THIRD SEMESTER** |
| III | Core-V -Corporate Accounting | 4 | 7 |  | 50 | 50 | 100 |
| III | Core-VI- Investment Management | 3 | 3 |  | 30 | 45 | 75 |
| III | Core-VII- Commercial Law | 4 | 5 |  | 50 | 50 | 100 |
| III | Core- VIII- Computer Applications Practical -I | - | 4 |  | - | - | - |
| III | Allied-Paper-III- Business Mathematics | 4 | 5 |  | 50 | 50 | 100 |
| IV | Skill based Subject I :Business Organisation and Office Management | 3 | 4 |  | 30 | 45 | 75 |
| IV | Tamil @ / Advanced Tamil # (or) Non-Major Elective – I : Yoga forHuman Excellence # / Women’s Rights# | 2 | 2 |  | 50 | 50 |



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| **Total** | **20** | **30** |  | **210** | **290** | **500** |
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| **FOURTH SEMESTER** |
| III | Core-IX -Higher Corporate Accounting | 5 | 6 |  | 50 | 50 | 100 |
| III | Core-X -Business Management | 4 | 5 |  | 50 | 50 | 100 |
| III | Core- XI -- Computer Applications Practical -II | 4 | 4 |  | 50 | 50 | 100 |
| III | Core –XII - Company Law | 4 | 5 |  | 50 | 50 | 100 |
| III | Allied : IV- Business Statistics | 4 | 5 |  | 50 | 50 | 100 |
| III | **Skill based Subject-II: Naan Mudhalvan – Office Fundamentals** [**http://kb.naanmudhalvan.in/Special:Filepath/Microsoft\_Course\_Details.xlsx**](http://kb.naanmudhalvan.in/Special%3AFilepath/Microsoft_Course_Details.xlsx) | 2 | - | 3 | 25 | 25 | 50\* |
| IV | Tamil @ / Advanced Tamil # (or) Non-majorelective -II : General Awareness # | 2 | 2 |  | 50 | 50 |
| **Total** | **25** | **27** | **3** | **275** | **325** | **600** |
| **FIFTH SEMESTER** |
| III | Core XIII - Cost Accounting | 4 | 6 |  | 50 | 50 | 100 |
| III | Core-XIV - Income Tax | 4 | 5 |  | 50 | 50 | 100 |
| III | Core-XV- Financial Management | 4 | 4 |  | 50 | 50 | 100 |
| III | Core-XVI - Banking Theory law & Practices | 3 | 3 |  | 30 | 45 | 75 |
| III | Core-XVII - Principles of Auditing | 4 | 4 |  | 50 | 50 | 100 |
| III | Elective-1 | 4 | 5 |  | 50 | 50 | 100 |
| IV | Skilled Based Subject-III Fundamentals of IT | 3 | 3 |  | 30 | 45 | 75 |
| **Total** | **26** | **30** |  | **310** | **340** | **650** |
| **SIXTH SEMESTER** |  |  |  |  |
| III | Core-XVIII -Management Accounting | 4 | 6 |  | 50 | 50 | 100 |
| III | Core-XIX – Business Environment | 4 | 5 |  | 50 | 50 | 100 |
| III | Core-XX – Working Capital Management | 4 | 5 |  | 50 | 50 | 100 |
| III | Core-XXI – E-Commerce | 3 | 3 | - | 30 | 45 | 75 |
| III | Elective -II | 3 | 4 |  | 30 | 45 | 75 |
| III | Elective -III | 3 | 4 |  | 30 | 45 | 75 |

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| III | **Skill-basedSubject-IV:****Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing /** **Operational Logistics)** [**http://kb.naanmudhalvan.in/Bharathiar\_University\_(BU)**](http://kb.naanmudhalvan.in/Bharathiar_University_%28BU%29) | **2** | **3** |  | 25 | 25 | 50\* |
| V | Extension activities @ | 2 | - |  |  | 50 | 50 |
| **Total** | **25** | **30** |  | **265** | **360** | **625** |
| **Grand Total** | **140** |  |  | **1560** | **1915** | **3475** |

**\*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** | **2021** |
| **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
 |
|  |
| **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 |
|  |
| **Unit:1** | **Title of the Unit (Capitalize each Word)** | **20 hours** |
| Meaning and scope of Accounting, Basic Accounting Concepts and Conventions - Objectives ofAccounting - 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.]** |
| 1 |  |
| 2 |  |
|  |
| 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** | **2021** |
| **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 |  |
| 4 |  |
|  |
| 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 |



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| **Course code** |  | **BUSINESS ECONOMICS** | **L** | **T** | **P** | **C** |
| **Allied:III** | KNOWLEDGE IN BASIC ECONOMICS | **4** | **-** | **-** | **4** |
| **Pre-requisite** | **Syllabus Version** | **2021-2022** |
| **Course Objectives:** |
| The main objectives of this course are:1. Impart the knowledge of students on economics and its theories.
2. Understand the law of demand
3. Make the students to understand the cost concepts, Market Structure and National Income.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Explain the basic concept of Business economics. | K2 |
| 2 | Understand the law of demand | K2 |
| 3 | Understand the cost concepts | K2 |
| 4 | To know the Market Structure | K2 |
| 5 | To study the National Income | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create |
|  |
| **Unit:1** | **BUSINESS ECONOMICS** | **18 hours** |
| Business Economics – Meaning - Definition - Scope of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist |
|  |
| **Unit:2** | **LAW OF DEMAND** | **18 hours** |
| Law of Demand - Determinants of Demand - Demand Distinctions - Indifference Curve Analysis - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement - Demand Forecasting - Methods of Demand Forecasting |
|  |
| **Unit:3** | **COST CONCEPTS** | **17 hours** |
| Cost Concepts - Cost-Output Relationship - Production Function – Iso - quants - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium. |
|  |
| **Unit:4** | **MARKET STRUCTURE** | **18 hours** |
| Market – Meaning - Market Structure - Perfect Competition – Features – Imperfect Competition – Features -Monopoly - Monopolistic Competition - Oligopoly: Cartels, Price Leadership and Price Rigidity – Pricing under Perfect and Imperfect Competition – Price Discrimination under Monopoly |
|  |
| **Unit:5** | **NATIONAL INCOME** | **17 hours** |
| National Income - Definition - Concepts of National Income – Uses - Methods of Calculating National Income – Difficulties in Estimation of National Income – National Income and Economic Welfare. |
|  |
| **Unit 6** | **Contemporary issues** | 2 hours |
|  | **Expert lectures and seminars** |  |
|  | **Total Lecture hours** | **hours** |
| **Text Book(s)** |
| 1 | Sankaran : Business Economics, |

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| --- | --- |
| 2 | D M Mithani : Business Economics |
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| **Reference Books** |
| 1 | Mote V L peul. S & Gupta G S: Managerial Economics TMH |
| 2 | H. Craig Petersen & W. Crislewis: Managerial Economics, PHI. |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | - |
| 2 |  |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | S | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | M | M | S |

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



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** | **2021** |
| **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 |  |
|  |
| 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 | 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** | **2021** |
| **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 developingthe 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 Communicationas 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 |



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| --- | --- | --- | --- | --- | --- | --- |
| **Course code** |  | **INDIAN ECONOMY** | **L** | **T** | **P** | **C** |
| **Allied:II** | BASIC ECONOMICS | **4** | **-** | **-** | **4** |
| **Pre-requisite** | **Syllabus Version** | **2021-2022** |
| **Course Objectives:** |
| The main objectives of this course are:1. Impart the knowledge of students on economics development.
2. Understand the new economic policy
3. Make the students to understand the Foreign Trade, Public Finance and knowledge economy.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | To study the Economic Development | K2 |
| 2 | Understand the new economic policy | K2 |
| 3 | Outline the Foreign Trade | K2 |
| 4 | To understand the Public Finance | K2 |
| 5 | Analyse the knowledge economy | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create |
|  |
| **Unit:1** | **ECONOMIC DEVELOPMENT** | **18 hours** |
| Agriculture - Contribution to economic development, green revolution, agriculture productivity; land reforms; sources of farm credit- Food subsidy and public distribution system. |
|  |
| **Unit:2** | **NEW ECONOMIC POLICY** | **18 hours** |
| Industry - Role of industries in economic development; - Industrial development under the planning regime. Neweconomic policy 1991. Role of public sector and restructuring the public sector. Role of small scale industries in economic development. |
|  |
| **Unit:3** | **FOREIGN TRADE** | **17 hours** |
| Foreign Trade: Composition, direction, and EXIM policy |
|  |
| **Unit:4** | **PUBLIC FINANCE** | **18 hours** |
| Public Finance: Fiscal policy - Components, fiscal policy in the liberated era. |
|  |
| **Unit:5** | **KNOWLEDGE ECONOMY** | **17 hours** |
| . Information technology Industry- Knowledge Economy - Growth and present state of IT industry in India - Future prospects of IT industry. |
|  |
| **Unit 6** | **Contemporary issues** | 2 hours |
|  | **Expert lectures and seminars** |  |
|  | **Total Lecture hours** | **hours** |
| **Text Book(s)** |
| 1 | Indian Economy - I.C.Dingra |
| 2 | Indian Economy - S.Shankaran |

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| **Reference Books** |
| 1 | Indian Economy - Ruddar Datt and K.P.M.Sundharam |
| 2 | Indian Economy - Problem of Development and Planning - A.N.Agarwal Indian |
| 3 | Economy - Its Development Experience - S.K.Misra andV.K.Puri. |
| 4 | Indian Economy - 2008 58th Editions By Rudder Datt and KPM. Sundram |
| 5 | P.xiv-Part -IV Indian Industries 37th Chapter pp 643- 655." |
|  |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | - |
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| **Mapping with Programme Outcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | S | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | M | M | S |

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



Third Semester



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| **Course code** |  | **Corporate Accounting** | **L** | **T** | **P** | **C** |
| **Core V** |  | **7** | **-** | **-** | **4** |
| **Pre-requisite** | Basic knowledge of Corporate Accounting | **Syllabus Version** | **2021** |
| **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 toIncorporation. |
| **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** | **2021** |
| **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 influencingInvestment – 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 folioInvestment 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** |  | **5** | **-** | **-** | **4** |
| **Pre-requisite** | Basic knowledge of Business law | **Syllabus Version** | **2021** |
| **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** | **2021** |
| **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 Excel1. 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 |



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| **Course code** |  | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
| **ALLIED PAPER III** | **BUSINESS MATHEMATICS** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | **Basics knowledge on Mathematics for****Business** | **Syllabus****Version** | **2021** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Understand and applybasics of applications of mathematics in business
2. Make the students to be ready for solving business problems using mathematical operations.
3. Provide an insight knowledge about variables, constants and functions.
4. Gain the knowledge on integral calculus and determining definite and indefinite functions.
5. Analyze the linear programming problem by using graphical solution and simple method.
 |
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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 arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value. | K2 |
| 2 | Know the basic concepts of addition and multiplication analysis and input and output analysis. | K1 |
| 3 | Aware of variables, constants and functions and evaluate the first and second order derivatives. | K2 |
| 4 | To gain knowledge on integral calculus and determining definite and indefinite functions. | K2 |
| 5 | Analyze the linear programming problem by using graphical solution and simple method. | K4 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create |
|  |
| **Unit:1** | **SET THEORY** | **15 hours** |
| Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rateof Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker‟s Gain. |
|  |
| **Unit:2** | **MATRIX** | **15 hours** |
| Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis. |
|  |
| **Unit:3** | **VARIABLES, CONSTANTS AND FUNCTIONS** | **15 hours** |
| Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second OrderDerivatives – Maxima and Minima – Application to Business Problems |



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| **Unit:4** | **ELEMENTARY INTEGRAL CALCULUS** | **15 hours** |
| Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts. |
|  |
| **Unit:5** | **LINEAR PROGRAMMING PROBLEM** | **13 hours** |
| Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method. |
|  |
| **Unit:6** | **CONTEMPORARY ISSUES** | **2 hours** |
| Expert lectures, online seminars – webinars |
|  |
|  | **Total Lecture hours** | **75 hours** |
| **Text Book(s)** |
| 1 | Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21 |
| 2 | Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi |
| 3 | Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi |
|  |
| **Reference Books** |
| 1 | G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House. |
|  |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | <https://www.youtube.com/watch?v=qO1SYFZVmhY> |
| 2 | [https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD)[-Lj3PmzVmKCD](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD) |
| 3 | [https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) [ftPVXUYjs2g3YiaY0sEfwW-jg5L](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) |
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| Course Designed By: |

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

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



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| **Course code** |  | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
| **Skill based Subject I** | **Business Organization and Office Management** | **4** | **-** | **-** | **3** |
| **Pre-requisite** | **Basic knowledge on business organization** | **Syllabus Version** | **2021** |
| **Course Objectives:** |
| The main objectives of this course are to:1. To enable the students to learn principles and concepts of business
2. To identify the types of business organization
3. To gain knowledge about office layout and accommodation, filing and indexing.
4. To develop the business communication.
 |
|  |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Recall the various forms of business organization | K1 |
| 2 | Understand the knowledge on Location of Business | K2 |
| 3 | Understand on office layout and accommodation. | K2 |
| 4 | To study the filing and Indexing | K2 |
| 5 | Apply the office communication in real time situation. | K3 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create |
|  |
| **Unit:1** | **INTRODUCTION** | **15 hours** |
| Nature and Scope of Business - Forms of Business Organization –Sole Trader Partnership Firm, Joint StockCompany and Co-operative Society – Public Enterprises. |
|  |
| **Unit:2** | **BUSINESS LOCATION** | **10 hours** |
| Office – Functions and Significance – Location of Business – Factors influencing location - Localization of industries- Size of Firms. |
|  |
| **Unit:3** | **OFFICE LAYOUT** | **10 hours** |
| Office Layout and Office Accommodation – Advantages and disadvantages – planning the office space – open & private offices- Office Machines and Equipments |
|  |
| **Unit:4** | **FILING AND INDEXING** | **15 hours** |
| Filing and Indexing- Office records – Meaning, significance essentials of a good filing system-E-Filing –Data Processing System – EDP –Uses and Limitations. |
|  |
| **Unit:5** | **OFFICE COMMUNICATION** | **18 hours** |
| Office Communication – Meaning – Importance, Types - Internal and External Communication. |

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| **Unit:6** | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars |
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|  | **Total Lecture hours** | **60 hours** |
| **Text Book(s)** |
| 1 | Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons |
| 2 | Shukla - Business Organisation and Management – S.Chand & Company Ltd., |
| 3 | Saksena – Business Administration and Management – Sahitya Bhavan |
|  |
| **Reference Books** |
| 1 | Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons |
| 2 | R.K.Chopra – Office Management – Himalaya Publishing House |
|  |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | <https://definitions.uslegal.com/b/business-organization/> |
| 2 | [https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-](https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization) [business-organization](https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization) |
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| Course Designed By: |

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

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



Fourth Semester



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| **Course code** |  | **HIGHER CORPORATE ACCOUNITNG** | **L** | **T** | **P** | **C** |
| **Core IX** |  | **6** | **-** | **-** | **5** |
| **Pre-requisite** | Basic knowledge of public sector accounts | **Syllabus Version** | **2021** |
| **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** |  | **18 hours** |
| Accounting for Merger – Absorption |
| **Unit:2** |  | **18 hours** |
| Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes) |
| **Unit:3** |  | **18 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 DoubtfulDebts |
| **Unit:4** |  | **18 hours** |
| Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account andBalance Sheet |
| **Unit:5** |  | **16 hours** |
| Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue andpayment of dividend (Excluding Inter Company Holdings) |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Expert lectures, online seminars – webinars |
|  | **Total Lecture hours** | **90 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** |  | **5** | **-** | **-** | **4** |
| **Pre-requisite** | Basic knowledge of Management practices | **Syllabus Version** | **2021** |
| **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 ofOrganisation 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** | **2021** |
| **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 Access1. Create a Student database with the following Tables : i). Students Personal Detailsii). Students Mark Details Perform the following : a). Relate the Tablesb). Create a query to the students passed in all subjects. c). Create a form and report |
| **Unit:2** |  | **30 hours** |
| Tally1. 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** |  | **5** | **-** | **-** | **4** |
| **Pre-requisite** | Basic knowledge of Company Law | **Syllabus Version** | **2021** |
| **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** |  | **18 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** |  | **13 hours** |
| Memorandum of association- forms – contents – articles of association – forms and contents- procedures for alteration - the Doctrine of Indoor management- distinguish betweenmemorandum and articles. |
| **Unit:3** |  | **13 hours** |
| Prospectus – contents – statement in lieu of prospectus – legal formalities |
| **Unit:4** |  | **18 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** |  | **11 hours** |
| Borrowing powers – methods of borrowing – mortgages and charges – registration. |
| **Unit:6** | **Contemporary Issue** | **2 hours** |
| Expert lectures, online seminars – webinars |
|  | **Total Lecture hours** | **75 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 |



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| **Course code** |  | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
| **ALLIED PAPER IV** | **BUSINESS STATISTICS** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | **Basic knowledge on statistics for business** | **Syllabus Version** | **2021-22** |
| **Course Objectives:** |
| The main objectives of the course are able to1. Provide basic conceptual knowledge on applications of statistics in business.
2. Make the students to be ready for solving business problems using statistical operations.
3. Give a detailed instruction of measurement of dispersion.
4. Gain the knowledge on application of correlation and regression for business operations, Index Numbers and Time series.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the basic concepts of arithmetic and geometric mean and different types of data collection. | K2 |
| 2 | Recall measures of dispersion. | K1 |
| 3 | Execute correlation and regression analysis. | K3 |
| 4 | Understand the Index Numbers | K2 |
| 5 | Analyze the Time series | K4 |
| **K1** – Remember; **K2** – Understand; **K3** – Apply; **K4** – Analyze; **K5** – Evaluate; **K6** – Create |
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| **Unit:1** | **INTRODUCTIONS** | **15 hours** |
| Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammaticand Graphical Methods –Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean |
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| **Unit:2** | **MEASURES OF DISPERSION** | **14 hours** |
| Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness |
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| **Unit:3** | **CORRELATION AND REGRESSION ANALYSIS** | **15 hours** |
| Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation |
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| **Unit:4** | **INDEX NUMBERS** | **15 hours** |
| Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae) |

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| **Unit:5** | **TIME SERIES** | **14 hours** |
| Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes(including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only) |
|  |
| **Unit:6** | **CONTEMPORARY ISSUES** | **2 hours** |
| Expert lectures, online seminars – webinars |
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|  | **Total Lecture hours** | **75 hours** |
| **Text Book(s)** |
| 1 | Statistical Methods by S.P. Gupta |
| 2 | Business Mathematics and Statistics by P. Navaneetham |
| 3 | Statistics by R.S.N. Pillai and V. Bagavathi |
| 4 | Economic and Business Statistics by M. Sivathanu Pillai |
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| **Reference Books** |
| 1 | Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor |
| 2 | Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | <https://www.youtube.com/watch?v=BUE-XJEHp7g> |
| 2 | [https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s](https://www.youtube.com/watch?v=0s4mKbkYJPU&amp%3Bt=1s) |
| 3 | htt[ps://www.youtube.com/watch?v=Dxcc6ycZ73M](http://www.youtube.com/watch?v=Dxcc6ycZ73M) |
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| Course Designed By: |

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

S- Strong; M-Medium; L-Low



Fifth Semester



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| **Course code** |  | **Cost Accounting** | **L** | **T** | **P** | **C** |
| **Core XIII** |  | **6** | **-** | **-** | **4** |
| **Pre-requisite** | Basic knowledge of Costing | **Syllabus Version** | **2021** |
| **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 Sheetand 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 of activity-based costing (ABC)system as distinguished from traditional systems -preventable under-costing and over-costing of products and services andtheir 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** |  | **5** | **-** | **-** | **4** |
| **Pre-requisite** | Basic knowledge of INCOME TAX | **Syllabus rsion** | **2021** |
| **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 | **Syllabus rsion** | **2021** |
| **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 financialleverage |
| **Unit:3** | (Theory Only) | **10 hours** |
| Capital structure – Factors influencing capital structure – optimal capital structure – Dividendand 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 andStrategies 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 | **Syllabus rsion** | **2021** |
| **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 – specialfeature 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 ofsecurities – 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 | **Syllabus rsion** | **2021** |
| **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 – Vouchingof 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 –ShareCapital 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 |



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| **Course code** |  | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
| **Skill based subject - 3** | **FUNDAMENTALS TO INFORMATION TECHNOLOGY** | **3** | **-** | **-** | **3** |
| **Pre-requisite** | **Basics knowledge in Information Technology** | **Syllabus Version** | **2021-22** |
| **Course Objectives:** |
| The main objectives of this course are to:1. Know the basics of computer systems and information technology.
2. Make the students to have thorough knowledge of memory devices, I/O Devices, its components and operating system.
3. Aware of different programming languages.
4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications.
 |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |
| 1 | Understand the basic concepts the computer | K2 |
| 2 | To know about the memory devices of computer. | K1 |
| 3 | To understand the input and output devices of computer. | K2 |
| 4 | Summarizing the different programming and machine level languages and steps to develop computer programmes. | K2 |
| 5 | Explain about operating systems, e-commerce, internet and extranet understand the uses of world wide web applications. | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create |
| **Unit:1** | **INTRODUCTION TO COMPUTER** | **09 hours** |
| Introduction - Computers – Characteristics – Classification –Micro, mini, mainframe and super computers–ALU- History of Computers – generation of computer hardware, Software, human ware. |
|  |
| **Unit:2** | **MEMORY DEVICES** | **10 hours** |
| Main Memory- RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory. Auxiliary Memory: Magnetic tape, hard disk, floppy Disk, CD –Rom |
|  |
| **Unit:3** | **INPUT AND OUTPUT DEVICES** | **09 hours** |
| I/O Devices-Input Devices: Key board, Mouse, Track ball, Joystick, Scanner, MICR, OCR, OMR, Barcode reader, Light pen. Output Devices: VCU, classification & characteristics of Monitors, printer, Plotter, Sound card & Speaker. |

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| **Unit:4** | **INTRODUCTION TO COMPUTER SOFTWARE** | **07 hours** |
| Introduction to computer software –OS – classification & function of OS – Programming Languages machine – Assembly Language – High level Languages – Types of High level Languages – Computers & Interpreters. |
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| **Unit:5** | **INTERNET BASICS** | **08 hours** |
| Internet basics –WWW – Web pages – web browsers- searching the web Internet Assess. Electronic Mail: Introduction – E.Mail-basis – Advantages creating e-mail id. E-commerce : Introduction – Applications. |
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| **Unit:6** | **CONTEMPORARY ISSUES** | **2 hours** |
| Expert lectures, online seminars – webinars |
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|  | **Total Lecture hours** | **45 hours** |
| **Text Book(s)** |
| 1 | Fundamental of Information Technology Alexis leon, Mathews |
| 2 | C.S.V. Murthi, Information Technology |
| 3 | R.Parameswaran – Computer Application in Business. |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** |
| 1 | <https://www.youtube.com/watch?v=Qy064xFEW64> |
| 2 | <https://www.youtube.com/watch?v=0fbNLQjNltE> |
| 3 | https:/[/www.youtube.com/watch?v=dx1-\_4tlJus](http://www.youtube.com/watch?v=dx1-_4tlJus) |
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| Course Designed By: |

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

S- Strong; M-Medium; L-Low



Sixth Semester



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| **Course code** |  | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
| **Core - XVIII** | MANAGEMENT ACCOUNTING | **6** |  |  | **4** |
| **Pre-requisite** | **Basic knowledge of decision making****accounting** | **Syllabus****Version** | **2021** |
| **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 |
|  |
| **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, materialbudget, 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 | **5** |  |  | **4** |
| **Pre-requisite** | Basic knowledge of Business Environment | **Syllabus****Version** | **2021** |
| **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
 |
|  |
| **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 |
|  |
| **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 | **5** |  |  | **4** |
| **Pre-requisite** | Basic knowledge of working capital Management | **Syllabus****Version** | **2021** |
| **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 |
|  |
| **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 |
|  |
| **Unit:1** | **INTRODUCTION TO INFORMATION****TECHNOLOGY** | **09 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. |
|  |
| **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. |
|  |
| **Unit:3** | **ELECTRONIC COMMERCE** | **09 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** | **08 hours** |
| Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Information trends. |
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| **Unit:5** | **CASE STUDY** | **07 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. |
|  |
| **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/> |
| 3 |  |
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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



ElectiveCourses



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| **Coursecode** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-I(A)** | Insurance | **5** |  |  | **4** |
| **Pre-requisite** | BasicknowledgeofInsurance | **Syllabus****Version** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:* TolaydownafoundationRegulations ofInsuranceBusinessand Introductionto Life&GeneralInsurance -LifeInsurance
* Totoknow theregulations offire,marineandmiscellaneousinsurance
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| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| CO1 | Defineandidentifytheconceptsof IndianInsurance Industry | K1 |
| CO2 | Toknowthefeaturesandkindsofpoliciesin Life&GeneralInsurance | K2 |
| CO3 | Understandthe concepts offireinsurance contracts | K2 |
| CO4 | UnderstandtheConceptsofmarineInsurancecontracts | 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 |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| Growth & Development of Indian Insurance Industry - Regulations of Insurance Business and TheEmergingScenario |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| IntroductiontoLife&GeneralInsurance-Life Insurance:FeaturesofLifeInsurance-EssentialsofLifeInsuranceContract - Kindsof InsurancePolicies-Premiumdetermination-LifePolicyConditions |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| Fire Insurance: Fire Insurance Contracts – Fire Insurance Coverage –– Policies for stocks ––RateFixation in Fire Insurance – Settlementof Claims. |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| MarineInsurance:MarineInsuranceContract––TypesofMarineInsurance––MarineCargoLosses and Frauds–Settlement ofclaims. |
| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| MiscellaneousInsurance:MotorInsurance–Employer’sLiabilityInsurance–PersonalAccidentandsickness Insurance– Aviation Insurance–BurglaryInsurance–FidelityGuaranteeInsurance–EngineeringInsurance – Cattle Insurance –CropInsurance. |
| **Unit:6** | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars |
|  | **TotalLecturehours** | **75hours** |
| **TextBook(s)** |
| 1 | Dr.P.K.Gupta:Fundamentalsof Insurance,1stedition,HimalayaPublishingHouse |
| 2 | C.GopalaKrishnan:InsurancePrinciples&Practice,SterlingPublishersPvt. Ltd.,NewDelhi. |



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| 3 | GeorgeG.R.Lucas,RalphH.Wherry: INSURANCE,PrinciplesandCoverages, U.S.A. |
| **ReferenceBooks** |
| 1 | Prof.K.S.N.MurthyadK.V.S.Sarma:ModernLawofInsurance In India, N.M.TripathiPvt.Ltd.,Bombay |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** |
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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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| **Coursecode** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-I(B)** | **BrandManagement** | **5** |  |  | **4** |
| **Pre-requisite** | **BasicknowledgeofBrandManagement** | **Syllabus****Version** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:1. Tounderstandthevarious concept relatingtofinance
2. TofamiliarizewiththebasicsofBrandAssociations
3. Toanalyzevarious BrandStrategies
 |
| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| CO1 | RecallvariousconceptsBasicunderstandingofbrands | K1 |
| CO2 | Understandthe BrandAssociations | K2 |
| CO3 | UnderstandtheBrandImpactonbuyers | K2 |
| CO4 | AnalyzeBrandRejuvenation | K4 |
| CO5 | AnalysetheDesigningandimplementationofBrandStrategies | K4 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| Introduction-Basicunderstandingofbrands–conceptsandprocess – significanceofabrand –brandmarkand trademark –different types of brands–functions of abrand. |
|  |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset,Brandextension – brand positioning– brand imagebuilding |
|  |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| BrandImpact:Brandingimpactonbuyers–competitors,Brandloyalty–roleofbrandmanager–Relationshipwith manufacturing– MarketingFinance. |
|  |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through Acquisitiontakesoverand merger –Co-branding. |
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| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| BrandStrategies:Designingandimplementingbrandingstrategies. |
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| **Unit:6** | **ContemporaryIssues** | **2hours** |
| Expertlectures,onlineseminars –webinars |
|  | **TotalLecturehours** | **75hours** |
| **TextBook(s)** |
| 1 | Kevin LaneKeller, “StrategicbrandManagement”,PersonEducation,NewDelhi,2003. |
| 2 | Lan BateyAsianBranding–“A greatwaytofly”,PrenticeHallof India,Singapore2002. |
| 3 | JagdeepKapoor, Brandex,Biztantra,NewDelhi, 2005. |
| **ReferenceBooks** |



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| 1 | JeanNoel,Kapferer,“StrategicbrandManagement”,TheFreePress,NewYork,1992. |
| 2 | PaulTmeporal, Brandingin Asia, JohnWiley&sons(P)Ltd.,New York,2000. |
| 3 | S.RameshKumar,“ManagingIndianBrands”, VikaspublishingHouse(P) Ltd.,NewDelhi,2002. |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** |
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| CourseDesigned By: |

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| **MappingCourseobjectivesand courseoutcomes** |
|  | **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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| **Coursecode** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-I(C)** | INDIRECTTAXES | **5** |  |  | **4** |
| **Pre-requisite** | Basicknowledgeon INDIRECTTAXES | **Syllabus****Version** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:* Toprovide anin depthknowledgeofthevariousprovisions of indirecttaxation
* Toknowthevarioustypesofindirecttaxeslike,exciseduty,customsduty,productionlinkedtax,and Value Added Tax
* Toidentifysituationswhereinputtax creditisavailablemiscellaneousinsurance
 |
|  |
| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| CO1 | Understandthebasicprinciplesunderlyingthe IndirectTaxationStatutes | K1 |
| CO2 | UnderstandtheLevyandcollectionofExcise duty | K2 |
| CO3 | Understandthe concepts ofVATsysteminTamilnadu | K2 |
| CO4 | UnderstandtheCustomsandImportduties | K2 |
| CO5 | UnderstandtheCentralSalesTaxAct1956 | K2 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create |
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| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| Meaningof TaxandTaxation-Typesof Taxes: DirectandIndirectTaxes- Features–Meritsand Limitations -ComparisonofDirectand Indirecttaxes.ConstitutionalbasisofTaxationinIndia-MethodsoflevyingIndirectTaxes:AdvoleramandSpecific.ContributionofIndirecttaxesto Government Revenues. |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| GoodandServicesTaxinIndia-Introduction–ConceptofGST-NeedforGST-AdvantagesofGST.StructureofGSTinIndia:DualConcept–CGST-SGST-UTGST-IGST.SubsumingofTaxes-GSTRateStructurein India.GSTCouncil:StructureandFunctions. |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **18hours** |
| Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods,Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, InputTax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value ofTaxablesupply. Compositeand Mixed Supplies.InputTaxCredit:Meaning-EligibilityandConditionsforavailingInput TaxCredit.ReverseChargeMechanismunder GST.Composition Levy:MeaningandApplicability. |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| Levy andCollectionunderIntegratedGoodsandServicesTaxAct:Meaning ofimportantterms: Integratedtax,Intermediary,LocationoftheRecipientandSupplierofServices,andZero- ratedSupply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of GoodsorServices: Meaning andDetermination.ProceduresunderGST:ProcedureforRegistration-PersonsLiableforRegistration-CompulsoryRegistrationandDeemedRegistration.E-WayBillunderGST:MeaningandApplicability.Filingof Returns: Types ofGST Returns and theirDueDates. |



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| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **15hours** |
| IntroductiontoCustomsLaws inIndia: TheCustoms Act1962-TheCustoms TariffAct1975* Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types -IntroductiontoCustomsLawsinIndia:TheCustomsAct1962-TheCustomsTariffAct1975
* BasicConcepts -Taxable Event - Levyand ExemptionsfromCustomsDuty -Types-
 |
| **Unit:6** | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars |
|  | **TotalLecturehours** | **75hours** |
| **TextBook(s)** |
| 1 | V.S.Datey,“IndirectTaxes”,TaxmannPublications(P)Ltd.,NewDelhi2002 |
| 2 | Balachandran,“Indirect Taxation”,SultanChand&Co.,NewDelhi2006. |
| **ReferenceBooks** |
| 1 | R.L.GuptaV.K.Gupta,“IndirectTax” |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** |
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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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| **Coursecode** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-II(A)** | FINANCIALSERVICES | **4** |  |  | **3** |
| **Pre-requisite** | BASISC KNOWLEDGE OF FINANCIALSERVICES | **SyllabusVersion** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:* Togive fundamentalknowledgeonthe structure,functionandtheevolutionoffinancialservices
* Tocoverfinancialintermediaries,financialinstrumentsandthedifferent marketswithanalytical skills
* Tounderstand theimportance, structureand operationofthefinancial system
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| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| CO1 | Keepstudentsupdatedonthelatestdiscourseonpracticalissues andpoliciesinthenew internationalfinancial environment. | K1 |
| CO2 | Aims to help students to appreciate and understand how financial markets andinstitutionsoperate | K2 |
| CO3 | Topreparestudents withagood understandingofthetheoreticalfoundationofSEBIand Credit Rating | K2 |
| CO4 | Togainknowledgeon MutualFundsand MerchantBanking | K2 |
| CO5 | Tounderstandthe FactoringandVentureCapitalinIndia | K2 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| FinancialServices–Meaning–Scope–CausesforFinancialInnovation –NewFinancialProducts and Services – Players in Financial Service Sector – Challenges facing the FinancialServiceSector |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **11hours** |
| Capital Market – Primary Market – Functions – Secondary Market – Functions – Listing ofSecurities– Advantages ofListing |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| SEBI – Functions – Powers – Guidelines – Foreign Institutional Investors (FIIs) – Bonus Issue –RightsIssues –Debentures–Underwriters–Book Building-CreditRating–Meaning–Functions–Benefits |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| MutualFunds–Introduction –MeaningandDefinitions–Types–SelectionofaFund–MutualFundsinIndia–ReasonsforSlow Growth.MerchantBanking–Definition – Origin–Meaning–Function–ServicesofMerchantBanks |
| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| Factoring–Introduction–Meaning–Definition– Functions–Types – Benefits–FactoringinIndia.VentureCapital –Introduction–Meaning–Features– Importance–VentureCapitalinIndia |
| **Unit:6** | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars -webinars |



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|  | **TotalLecturehours** | **60hours** |
| **TextBook(s)** |
| 1 | M.Y.Khan,FinancialServices,Edition,TataMcGrawHill |
| **ReferenceBooks** |
| 1 | NaliniPravaTripathy, FinancialServices,PrenticeHallofIndia |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | 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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| **Coursecode** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-II(B)** | OrganizationalBehavior | **4** |  |  | **3** |
| **Pre-requisite** | BasicKnowledgeofOrganizationalBehavior | **Syllabus****Version** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:Themain objectives ofthis courseareto:* Togive fundamentalknowledgeontheOrganisationalBehaviour
* To cover Organisational change and Organisational change and OrganisationalDevelopment
* Tounderstand theimportanceofstressmanagement
 |
|  |
| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| CO1 | KeepstudentsupdatedonmanagerialimplicationsofOrganisationalBehaviour | K1 |
| CO2 | Understandthemanagerialimplicationsofperception | K2 |
| CO3 | Aimstohelpstudents toimprovethe personality,stress managementandteamdecisionmaking | K2 |
| CO4 | Understandthe approachestomanagingorganizationalchange | K2 |
| CO5 | Preparestudents witha good understandingofthe organizationculture | K2 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create |
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| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| OrganisationalBehaviour:History- evoluation,Challenges&opportunities,contributingdisciplines,management functionsandrelevancetoOrganisationBehaviour.OrganizationalBehaviourresponses to Global and Cultural diversity. |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| Perception-Process,Selection,OrganisationErrors,Managerialimplicationsofperception.Learning-classicial,operantandsocial cognitiveapproaches. Implications oflearningonmanagerialperformance. |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| Stress - Nature, sources, Effects, influence of personality, managing stress-Conflict -Management,Levels,Sources,bases,conflictresolutionstrategies,negotiation.Foundationsofgroupbehaviour:teamdecisionmaking.IssuesinManagingteams. |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **11hours** |
| Organisationalchange- Managingplannedchange.Resistancetochange-Approachestomanaging organisational change - Organisational Development - values - interventions, changemanagement. |
| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| Organisationalculture-Dynamics, roleandtypesofcultureand corporateculture |
| **Unit:6** | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars |
|  | **TotalLecturehours** | **60hours** |
| **TextBook(s)** |
| 1 | Robbins.S.P.,FundamentalsofManagement,Pearson,2003 |



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| 2 | Robbins.S.OrganisationalBehaviour,Xedn.,Prentice-Hall,India. |
| **ReferenceBooks** |
| 1 | Umasekaran,OrganisationalBehaviour. |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** |
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| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | M |
| **CO3** | M | S | S | M | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |



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| **Coursecode** |  |  | **L** | **T** | **P** | **C** |
| **Elective-II(C)** | IndustrialLaw | **4** |  |  | **3** |
| **Pre-requisite** | **Basicknowledge inthefield**IndustrialLaw | **Syllabus****Version** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectivesof thiscourseare:1. ToknowthedevelopmentandthejudicialsetupofLabourLaws.
2. Tolearnthesalient featuresofwelfareandwageLegislations.
3. TolearnthelawsrelatingtoIndustrial Relations,SocialSecurityandWorkingconditions.
4. Tounderstandthelaws relatedtoworkingconditionsindifferentsettings.
5. TounderstandbenefitsundertheActadjudicationofdisputesandclaims.
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| **ExpectedCourseOutcomes:** |
| Onthesuccessfulcompletion ofthecourse,student willbeableto: |
| CO1 | ApplytheStudentswillknowthedevelopmentandthejudicialsetupofLabourLaws | K3 |
| CO2 | Applycultural competencywhile exercisingtheir legal skills. | K3 |
| CO3 | Analyze anadvanced understandingof theunderlyinglegalprinciples, | K4 |
| CO4 | Understandtherulesandindustrial whichregulatetradeunion workrelationships | K2 |
| CO5 | Understandtheindustrialsafetyandwelfareof workers | K2 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create |
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| **Unit:1** |  | **10hours** |
| FactoriesAct,1948 |
| **Unit:2** |  | **12hours** |
| WorkmenscompensationAct,1923 |
| **Unit:3** |  | **13hours** |
| ThePaymentofBonusAct, 1965 |
| **Unit:4** |  | **12hours** |
| TheEmployeesProvidentFundandMiscellaneousProvisionsAct,1952 |
| **Unit:5** |  | **11hours** |
| ThePaymentof GratuityAct,1972 |
| **Unit:6** | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars |
|  | **TotalLecturehours** | **60hours** |
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| **TextBook(s)** |
| 1 | Commercial Law–Senandmitra |
| 2 | AnIntroductiontolabourandIndustriallaws –S.N.Misra |
| 3 | IndustrialLaw–Mallik |
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| **ReferenceBooks** |
| 1 | TheLawofIndustrialDisputes–O.P.Malhotra |



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| **RelatedOnlineContents** |
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| CourseDesigned By: |

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



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| **Coursecode** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-III(A)** | IndianCapitalMarket andFinancialSystem | **4** |  |  | **3** |
| **Pre-requisite** | IndianCapitalMarket andFinancialSystem | **Syllabus****Version** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:1. Tounderstandvariousalternativesof investment
2. Tounderstandaboutclassificationofinvestmentmarket
3. Toperformfundamentalanalysisbeforeinvesting
4. Toevaluatevarioustypesoffinancial derivatives
5. TounderstandaboutMerchantBankers
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| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| CO1 | Recallingvariousalternativesofinvestment | K1 |
| CO2 | Comparingthefeaturesofvariousinvestment markets | K2 |
| CO3 | AnalyzinginvestmentsinNewissueMarket | K3 |
| CO4 | AnalysisforIndustrialSecuritiesMarket | K3 |
| CO5 | KnowtheRecenttrendsinderivativemarketsinIndia. | K1 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| Indian financial system – Structure and constituents of Indian financial system. Financialinstitutions–Financialmarkets –FinancialinstrumentsandServices - FinancialSystemandeconomicdevelopment. |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| IndustrialSecuritiesMarket–OrganizationandStructureofStockexchanges,Membership–Listing,Tradingand Settlement– ordinaryshares,preferenceshares andBonds. |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| NewissueMarket– IssueMechanism–IPO,Rightsissue,privateplacement –processesofBook– Building – Issue of Bonus Shares – Stock Options - functions of new issue market - Overview ofBondmarket inIndia. |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| Merchant Bankersandnewissuemarket, Leadmanagers,underwriters,Bankerstoanissue–RegistrarsandShareTransferAgents\_Brokerstotheissue–Debenture TrusteesTheir roleandfunctionsin new issue market-SEBIGuidelines. |
| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| Marketfor Futures,Optionsandotherfinancialderivatives–Swaps,WarrantsandConvertibles.Recenttrends in derivativemarkets inIndia. |
| **Unit:6** | **ContemporaryIssue** | **2hours** |
| Expertlectures,onlineseminars –webinars |
|  | **TotalLecturehours** | **60hours** |
| **TextBook(s)** |
| 1 | M.Y.Khan: IndianFinancialSystem,Fifthedition,TataMcGrawHill |



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| 2 | L.M.Bhole:FinancialInstitutionsandMarkets,Fourthedition,TataMcGrawHill |
| 3 | P.N.Varshney,D.K.Mittal: IndianFinancialSystem,Fifthedition,SultanChandandsons. |
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| **ReferenceBooks** |
| 1 | H.R.Machiraju: IndianFinancialSystem,VikasPublishingHouse. |
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| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** |
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| CourseDesigned By: |

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|  | **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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| **Coursecode** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-III(B)** | **Businessfinance** | **4** |  |  | **3** |
| **Pre-requisite** | **Basicknowledgeinfinance** | **Syllabus****Version** | **2022-2023** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:1. Tounderstandthevariousconceptrelatingtofinance
2. Tofamiliarizewiththebasics offinancialplanning
3. Toanalyzevarioussourcesandformsof finance
4. Tounderstandthevarious dimensionsofcapitalmarket andtheircomponents
5. Toprovideknowledge aboutcapitalizationandrelatedtheories
 |
| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| CO1 | Recallvariousconcepts relatingtofinance | K1 |
| CO2 | Understandthevarioustechniques offinancialplanning | K2 |
| CO3 | Analyzevarioussourcesandformsoffinance | K4 |
| CO4 | Evaluatevariousdimensionsofcapitalmarketand theircomponents | K5 |
| CO5 | Evaluatingcapitalizationconceptand relatedtheoriesfordecisionmaking | K5 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create |
|  |
| **Unit:1** | **Titleof theUnit(CapitalizeeachWord)** | **10hours** |
| BusinessFinance:Introduction –Meaning–Concepts -Scope–FunctionofFinanceTraditionaland Modern Concepts–Contents ofModern Finance Functions |
|  |
| **Unit:2** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| FinancialPlan:Meaning -Concept–Objectives –Types–Steps–Significance–Fundamentals |
|  |
| **Unit:3** | **Titleof theUnit(CapitalizeeachWord)** | **13hours** |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation –UnderCapitalisation:Symptoms–Causes–Remedies–WateredStock–WateredStock Vs.OverCapitalisation. |
|  |
| **Unit:4** | **Titleof theUnit(CapitalizeeachWord)** | **11hours** |
| Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital –Concept–Importance–CalculationofIndividual andCompositeCostof Capital. |
|  |
| **Unit:5** | **Titleof theUnit(CapitalizeeachWord)** | **12hours** |
| Sourcesand Formsof Finance:EquityShares,PreferenceShares, Bonds,Debentures andFixedDeposits–Features–Advantagesand Disadvantages-LeaseFinancing:Meaning–Features–Forms–Merits and Demerits |
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| **Unit:6** | **ContemporaryIssues** | **2hours** |
| Expertlectures,onlineseminars -webinars |



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|  | **TotalLecturehours** | **60hours** |
|  |  |  |
| **TextBook(s)** |
| 1 | EssentialsofBusinessFinance-R.M.SriVatsava |
| 2 | FinancialManagement-Saravanavel |
| **ReferenceBooks** |
| 1 | FinancialManagement- L.Y.Pandey |
| 2 | FinancialManagement- M.Y.KhanandJain |
| 3 | FinancialManagement-S.C.Kuchhal |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** |
| 1 |  |
| 2 |  |
| 4 |  |
| CourseDesigned By: |

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| --- |
| **MappingCourseobjectivesand courseoutcomes** |
|  | **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 |



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| **Coursecode** | **-** | **PROJECTAND VIVA VOCE** | **L** | **T** | **P** | **C** |
| **Elective-III( C)** | MajorProject | - | 4 | - | 3 |
| **Pre-requisite** | KnowledgeinCore,ResearchMethodsandAnalytical Tools | **SyllabusVersion** | **2020-21** |
| **CourseObjectives:** |
| Themain objectives ofthis courseareto:1. Thestudentswillgeton-the-jobtrainingandexperience.
2. Thestudentswill gainknowledgeon problemidentificationandsolutions.
3. Thestudentswillgaina completeknowledgeontheprogramandthecourseoutcome.
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| **ExpectedCourseOutcomes:** |
| Onthesuccessful completionofthecourse,student willbe ableto: |
| 1 | Explainabouthowtocollectliterature. | K2 |
| 2 | Implementproblemidentificationandwillframetoolforcollectingdata | K3 |
| 3 | Evaluateandgetpracticalexposureontheframed objective. | K5 |
| 4 | Executeand generatetheprocedureof compilingthe collecteddata byusinganalysis | K3,K6 |
| 5 | Summarizeandexecutereportwriting,and willgetcompleteknowledgeofthecourse. | K2,K3 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyse; **K5**-Evaluate;**K6**–Create |
|  |
| **Textbook(s)** |
| 1 | C.R.Kothari,“Research MethodologyMethodsandTechniques”,Second Edition,NewDelhi:New AgeInternational publisher, 2004 |
|  |
| **ReferenceBooks** |
| 1 | [Ranjit Kumar](https://us.sagepub.com/en-us/nam/author/ranjit-kumar), Research Methodology: A Step-by-Step Guide for Beginners, SAGEPublications,2014 |
| 2 | RobertBBurns, IntroductiontoResearchMethods,SAGEPublications |
|  |
| CourseDesignedBy: **Dr. A.Vimala,Dr.S.SadhasivamandDr.C.Dhayanand** |
|  |
| **MappingwithProgrammeOutcomes** |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | M | 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 | M |
| \*S-Strong;M-Medium;L-Low |