

**B. Com. Corporate Secretaryship**

Syllabus

AFFILIATED COLLEGES

**Program Code: 2AF**

**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 CS** program describe accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | Demonstrate ability to adapt to a rapidly changing environment by learning new skills and new competencies for application thereof . |
| PEO2 | Acquire the spirit of compassion, kinship and commitment for National Harmony |
| PEO3 | Progressively adopt and learn continuously through ICT modules |
| PEO4 | Enable the students to acquire professional qualification at the earliest. |
| PEO5 | Prepare young and Capable Company Secretaries and Professional for managing Corporate Organisation efficiently. |

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| **Program SpecificOutcomes (PSO)** | |
| After the successful completion of **B.COM CS** program, the students are expected to | |
| PSO1 | Inculcating analytical heart and mind to manage day- to- day business activities |
| PSO2 | Solve the practical problems in the area of Company Administration and GST in conformity with the Societal, Legal and Cultural environment |
| PSO3 | Understand the problems of Corporate sector and inculcate in the required skills for better Corporate Management. |
| PSO4 | Be an active member of a corporate team with Leadership Attitude. |



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| **Program Outcomes (POs)** | |
| After the successful completion of **B.COM CS** program, the students are expected to | |
| PO1 | Become knowledgeable in the subject of Corporate Laws and apply the principles of the same to the requirements of the Employer / Institution / Own Business or Enterprise. |
| PO2 | Gain Analytical skills in the field/area of Accounting and Taxation |
| PO3 | Understand and Appreciate Professional Ethics, Community Living and Nation Building Initiatives. |
| PO4 | Capable of handling several departments in companies. |
| PO5 | Understanding and giving solutions to various Financial Problems. |
| PO6 | Able to identify and adopt compliance formalities in Company Administration |





### BHARATHIAR UNIVERSITY: COIMBATORE 641 046

**B.COM CS (Corporate Secretaryship) (CBSC PATTERN)**

*(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** | | | | | | | |
| 11T/M/H | Language-I | 4 | 6 | - | 50 | 50 | 100 |
| 12E | English-I | 4 | 6 | - | 50 | 50 | 100 |
| 13A | Core I – Financial Accounting-I | 4 | 5 | - | 50 | 50 | 100 |
| 13B | Core II – Business Management | 4 | 5 | - | 50 | 50 | 100 |
| 1AA | Supportive-I Managerial Economics | 4 | 6 | - | 50 | 50 | 100 |
| 1FA | Environmental Studies # | 2 | 2 | - | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **SECOND SEMESTER** | | | | | | | |
| 21T/M/H | Language-II | 4 | 6 | - | 50 | 50 | 100 |
| 21E | English-II | 4 | 6 | - | 50 | 50 | 100 |
| 23A | Core III – Financial Accounting-II | 4 | 5 | - | 50 | 50 | 100 |
| 23B | Core IV – Law of Insurance | 4 | 5 | - | 50 | 50 | 100 |
| 2AA | Supportive II – Fundamental of Information Technology | 4 | 6 | - | 50 | 50 | 100 |
| 2FB | Value Education – Human Rights # | 2 | 2 | - | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **THIRD SEMESTER** | | | | | | | |
| 33A | Core V – Financial Accounting- III | 4 | 6 | - | 50 | 50 | 100 |
| 33B | Core VI – Commercial Law | 4 | 6 | - | 50 | 50 | 100 |
| 33C | Core VII – Company Law and Secretarial Practice - I | 4 | 7 | - | 50 | 50 | 100 |
| 3AC | Supportive : III - Business Mathematics | 4 | 6 | - | 50 | 50 | 100 |
| 3ZA | Skill based Subject- 1 :Office Administration | 3 | 3 | - | 30 | 45 | 75 |
| 3FB/ | Tamil @ /Advanced Tamil # | 2 | 2 | - |  | 50 | 50 |
| 3FC/ | (or) Non-Major Elective–I : |
| 3FD/ | Yoga for Human Excellence |
| 3FG | # / Women’s Rights # |
|  | Constitution of India# |
| **Total** | | **21** | **30** | **-** | **230** | **295** | **525** |



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| **FOURTH SEMESTER** | | | | | | | | | | |
| 43A | Core VIII – Corporate Accounting | | | 4 | 5 | - | 50 | 50 | 100 | |
| 43B | Core IX -Company Law and Secretarial Practice - II | | | 4 | 5 | - | 50 | 50 | 100 | |
| 43C | Core X – General Laws | | | 3 | 4 | - | 30 | 45 | 75 | |
| 43D | Core XI - Corporate Finance | | | 3 | 4 | - | 30 | 45 | 75 | |
| 43E | Core XII : PracticalBanking | | | 3 | 3 | - | 30 | 45 | 75 | |
| 4AC | Supportive: IV- Business Statistics | | | 4 | 4 | - | 50 | 50 | 100 | |
| 4ZA | Skilled Based Subject -2: Naan Mudhalvan – Digital skills for Employability -Office Fundamentals  [http://kb.naanmudhalvan.in/Bharathiar](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | | | 2 |  | 3 | 25 | 25 | 50 | |
| [\_University\_(BU)](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | |  |
|  | |
| 4FB/  4FE | Tamil @ / Advanced Tamil #(or)  Non-major elective –II  : General Awareness # | | | 2 | 2 | - |  | 50 | 50 | |
|  | Total | | | **25** | **30** |  | **265** | **360** | **625** | |
| **FIFTH SEMESTER** | | | | | | | | | | |
| 53A | Core XIII – Cost Accounting | | | 4 | 6 | - | 50 | 50 | 100 | |
| 53B | Core XIV – Industrial Law | | | 4 | 5 | - | 50 | 50 | 100 | |
| 53C | Core XV – Advanced CorporateAccounting | | | 4 | 6 | - | 50 | 50 | 100 | |
| 53D | Core XVI – Taxation | | | 4 | 5 | - | 50 | 50 | 100 | |
| 5EA/5EB/  5EC | Elective –I: | | | 4 | 5 | - | 50 | 50 | 100 | |
| 57A | Institutional Training (One Month) | | | 2 | - | - | 25 | 25 | 50 | |
| 5ZP | Skill based Subject- 3 :MS Office and Tally 2013  Version (Practical) | | | 3 |  | 3 | 30 | 45 | 75 | |
|  | Total | | | **25** | **27** | **3** | **305** | **320** | **625** | |
| **SIXTH SEMESTER** | | | | | | | | | | |
| 63A | | Core XVII – Security Laws andFinancial Market | | 4 | 5 | - | 50 | 50 | 100 | |
| 63B | | Core XVIII- Corporate Laws | | 4 | 5 | - | 50 | 50 | 100 | |
| 63C | | Core XIX -Management Accounting | | 4 | 5 | - | 50 | 50 | 100 | |
| 63D | | Core XX – Auditing | | 3 | 4 | - | 30 | 45 | 75 | |
| 6EA/6EB/  6EC | | Elective –II : | | 3 | 4 | - | 30 | 45 | 75 | |
| 6ED/6EE/  6EF | | Elective –III: | | 3 | 4 | - | 30 | 45 | 75 |
|  | | Skill Based Subject -4 – Fintech Course – (Capital Markets/Digital Marketing/Operational Nan Mudhalvan – Operational Logistics )  [http://kb.naanmudhalvan.in/Bharathi](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) [ar\_University\_(BU)](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | | 2 | 3 | - | 25 | 25 | 50 |
| 67A | | Extension Activities @ | | 2 | - | - | 50 | - | 50 |
|  | | **Total** | | **25** | **30** |  | **315** | **310** | **625** |
|  | | Total | | **140** | **177** | **3** | **1645** | **1855** | **3500** |

NAAN MUDHALVAN SKILL COURSE - External 25 Marks will be assessed by Industry and Internal will be

offered by respective course teacher

### (The Viva should be conducted by calling External Experts in V Semester. The External Experts will be arranged by the University)

**Value added courses:** Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges.

**Job oriented certificate courses:** Two courses (Each Department for entire program)- It is optional for affiliated colleges.

$ Includes 50% / 30% 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 papers as electives) | | |
| Elective – I | A | **MS Office and Tally** |
| B | Financial Management |
| C | Business Environment |
| Elective – II | A | **Goods and Services Tax (GST)** |
| B | Marketing Management |
| C | Securities Management |
| Elective - III | A | Organizational Behavior |
| B | Corporate Governanace |
| C | Introduction to Industry 4.0 |

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First Semester



**SCHEME OF EXAMINATIONS: CBCS Pattern**

### SEMESTER-I

|  |  |  |  |  |  |  |  |  |  |  |
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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Core I** | | | **FINANCIAL ACCOUNTING – I** | | **5** | | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:  To acquire knowledge of basic principles of accounting theory, concepts and conventions, preparation of financial statements, Bank Reconciliation Statement and Bills of Exchange for effective accounting management. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | |
| 1 | Recall the fundamental concepts of accounting and bookkeeping | | | | | K1 & K2 | | | | |
| 2 | Solve the errors in book keeping and identify the effect of BRS in an enterprise | | | | | K3 | | | | |
| 3 | Aware of Bills of exchange and its transaction, including Accommodation bills | | | | | K3 | | | | |
| 4 | To gain knowledge about the preparation of final Accounts | | | | | K2 | | | | |
| 5 | Understand the Account current statement and procedure for calculation of Average due date methods | | | | | K3 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | | |
| Introduction – Accounting principles, Concepts and Conventions – Recording – Posting, Subsidiary books. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **13-- hours** | | | | | |
| Preparation of trial balance – Rectification of errors – Bank reconciliation statement. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | | |
| Final Accounts of Sole Traders | | | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15- hours** | | | | | | |
| Bills of Exchange | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Account Current – Average Due Date. | | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Distribution of Marks: 20% Theory, 80 % Problems** | | | |
| **Text Book(s)** | | | |
| 1 | S. P. Jain & K.L. Narang – Advanced Accountancy. | | |
| 2 | T.S.Reddy& Murthy – Financial Accounting | | |
| 3 | N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand& Company Ltd., | | |
| 4 | T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd., | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Shukla M.C. &Grewal T.S. – Advanced Accounting. | | |
| 2 | Gupta R.L &Radhaswamy M. – Advanced Accounting. | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Front accounting. Financial accounting | | |
| 3 | Basic accounting concept | | |
| Course Designed [By:Sathiyavanisathiyavanis@skacas.ac.in](mailto:Sathiyavanisathiyavanis@skacas.ac.in) | | | |

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

S- Strong; M-Medium; L-Low



### SEMESTER-I

|  |  |  |  |  |  |  |  |  |  |  |
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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Core II** | | | **BUSINESS MANAGEMENT** | | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. The subject aims to educate on the functions and theories of management. 2. To organization structure, communication skills, and leadership qualities and build competencies among the students as entrepreneurs and managers | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | |
| 1 | Discuss Nature and scope of Management process | | | | | K1& K2 | | | | |
| 2 | Describe Planning and decision making process. | | | | | K2 | | | | |
| 3 | Explain Organization and organization structure. | | | | | K1& K2 | | | | |
| 4 | Enumerate Theories of motivation and incentives. | | | | | K2 | | | | |
| 5 | Describe Co-ordination and control process. | | | | | K3 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15- hours** | | | | | |
| Management – meaning – Difference between Management and Administration – Management is an art / Science levels and functions of Management – Co-ordination | | | | | | | | | | |
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| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Planning – Policies and procedures – Methods – Decision Making | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Organising – Structure, Principles – Theories of Organisation – span of Management –  Centralisation and Decentralisation – Line and staff functions – delegation – Functional Organisation – Formal and Informal Organisation. | | | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Direction – Communication – Motivation – Morale – Leadership – Internal and External Co- ordination - Committees in management | | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **13-- hours** | | | | | | |
| Control process – Source Tools – CPM – PERT – social responsibilities of Business | | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | **Total Lecture hours** | | **75-- hours** | | | | | | |

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| **Text Book(s)** | |
| 1 | Ramasamy.T-Principles of Management |
| 2 | DinkarPagare-Business Management |
| 3 | Tripathi P.C.,Reddy.P.-Principles of Management |
|  | |
| **Reference Books** | |
| 1 | Koontz & O’ Donnell – Principles of Management. |
| 2 | Dr. Saxen – Business Administration and Management. |
| 3 | Chatterjee – An introduction to Management of Principles and techniques |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | Business study |
| 2 | Business management |
|  | |
| Course Designed By:Mrs.S.Sathiyavani [sathiyavanis@skacas.ac.in](mailto:sathiyavanis@skacas.ac.in) | |

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

S- Strong; M-Medium; L-Low



### SEMESTER I

|  |  |  |  |  |  |  |  |  |  |
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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Supportive I** | | | **MANAGERIAL ECONOMICS** | | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To aim to know the economic goals of the firms and capital decision making. 2. To under standard the different market condition | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | To understand the basic concepts of managerial economics. | | | | | | | K1 | |
| 2 | To know the economic goals of the firms and capital decision making. | | | | | | | K2 | |
| 3 | To acquaint knowledge about the cost concepts and pricing policies methods | | | | | | | K3 | |
| 4 | To find the effect of non – price factors on products and services of monopoly and oligopoly firms. | | | | | | | K3 | |
| 5 | To understand the concepts profit management and the business cycle. | | | | | | | 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 – Definition and Nature of Managerial Economics – Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Law of Demand –  Demand Distinctions- Elasticity of Demand (Price, Income and Advertisement Elasticities). | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Demand Forecasting – Importance of Demand Forecasting – Factors involved in Demand Forecasting – Methods of Demand Forecasting – Criteria of a Good Forecasting Method. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| Cost Analysis – Cost concepts – Cost – Output relationship in the short run and long run– Economics  and Diseconomies of Scale – Pricing policies and methods – Factors – Objectives – Methods – Guidelines for price fixation | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| Pricing under different market conditions – Perfect competition – Monopoly – Monopolistic competition – Oligopoly. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **18-- hours** | | | | | |
| Profit Management – Nature of profit – profit theories – Methods of appraising project  profitability – Business cycle and business policies, Meaning, Phases of business cycle – Effects of business cycle – Measures to control the business cycle. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | Managerial Economics – R. L. Varshney& K. L. Maheswari, P. L.Metha. | | |
| 2 | Goplalakrishan D A study of Managerial Economics Himalaya Publishing House, Mumbai 2011, Latest Edition | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Varshney R.L &Maheswari K.L., MethaP.L Managerial Economics Sultan Chand & Sons, New Delhi 2010, 19th Edition | | |
| 2 |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Economics | | |
| 2 | Managerial economics | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Mrs.S.Sathiyavani [sathiyavanis@skacas.ac.in](mailto:sathiyavanis@skacas.ac.in) | | | |

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

S- Strong; M-Medium; L-Low



Second



### SEMESTER-II

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core III** | | | | **FINANCIAL ACCOUNTING-II** | | **5** | **1** | | **-** | **4** |
| **Pre-requisite** | | | |  | | **Syllab us**  **Versio n** | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| To acquire knowledge about self-balancing ledgers, Depreciation and Methods | | | | | | | | | | |
| To acquire the knowledge about Branch accounts, Departmental accounts, non- trading concern and single entry systems | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | | Acquire knowledge about self-balancing ledgers | | | K1&K2 | | | | | |
| 2 | | To learn about depreciation and methods of depreciation | | | K3 | | | | | |
| 3 | | Prepare Branch accounts and departmental accounts | | | K3 | | | | | |
| 4 | | To gain knowledge about Non trading concern | | | K3 | | | | | |
| 5 | | To know the concept of statement of affairs and single entry system | | | K3&K4 | | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **8-- hours** | | | | |
| Self balancing Ledgers – Fire claims and claims for loss or profits.. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **20-- hours** | | | | |
| Consignments Accounts (Separate Book Maintenance only) – Depreciation | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Branch Accounts and Departmental Accounts | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Accounting of Non-trading Concerns | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Single Entry – Preparation of Statement of Affairs – Conversion of Single entry into Double entry  – Calculation of missing figures. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | | **2 hours** | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **75-- hours** | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | T.S.Reddy& Murthy – Financial Accounting | | | | | | | | | |
| 2 | T. S. Grewal – Double Entry Book Keeping | | | | | | | | | |
| **Distribution of Marks: 20% Theory, 80 % Problems** | | | | | | | | | | |

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| **Reference Books** | |
| 1 | S. P. Jain & K. L. Narang – Advanced Accountancy |
| 2 | Dr. Shukla – Principles of Accountancy |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | Financial accounting |
| 2 | Front accounting |
| 3 | Accountancy |
|  | |
| Course Designed By:Mrs.S.Sathiyavani [sathiyavanis@skacas.ac.in](mailto:sathiyavanis@skacas.ac.in) | |

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

S- Strong; M-Medium; L-Low



### SEMESTER-II

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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | | | **P** | **C** |
| **Core IV** | | | **LAW OF INSURANCE** | **5** | | | **-** | | | **-** | **4** |
| **Pre-requisite** | | |  | **Syllabus**  **Version** | | | | |  | | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the Basic Principles of Insurance Law, insurance and Claims, Understand about life insurance and surrender value. 2. To acquire knowledge about marine and fire insurance, Grasp knowledge about risk analysis, claims and recovery. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | | |
| 1 | Understand The Basic Principles Of Insurance Law | | | | | | | K1&K2 | | | |
| 2 | To learn about insurance and Claims | | | | | | | K2 | | | |
| 3 | Understand about life insurance and surrender value. | | | | | | | K2 | | | |
| 4 | Acquire knowledge about marine and fire insurance. | | | | | | | K3 | | | |
| 5 | Grasp knowledge about risk analysis, claims and recovery. | | | | | | | K3 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **13-- hours** | | | | | | |
| Insurance- meaning, nature, significance- principles-reinsurance-double insurance-  NationalisationvsPrivitisation of insurance business-Insurance Regulatory and Development Authority Act-recent developments in the insurance sector. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | | |
| Types of insurance-general insurance-accident and motor insurance-nature, disclosure,contribution-claims and recovery. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | | |
| Life insurance –nature-classification of policies-annuities-selection of risk- calculation of premium and surrender value. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | | |
| Marine and fire insurance-nature-kinds of policies-policies conditions-premium calculations | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | | |
| Nature-risk analysis-planning control and transfer of risk-administration of companies’ properties  and provisions of adequate security arrangements-deposit and credit insurance-nature, terms and conditions regarding claims and recoveries. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | M.N. Mishra – Insurance Principles and Practice. | | |
| 2 |  | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Insurance Regulatory Development Act 1999 | | |
| 2 | Life Insurance Corporation Act 1956. | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Fundamentals of Insurance | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Mrs.S.Sathiyavani [sathiyavanis@skacas.ac.in](mailto:sathiyavanis@skacas.ac.in) | | | |



**SEMESTER-II**

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | | **P** | **C** |
| **Supportive II** | | | **FUNDAMENTAL OF INFORMATION TECHNOLOGY** | | **6** | **-** | | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:  Educate the students about document creations,animation,database creation and E-commerce | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | To acquire knowledge about word document creation, menu its usages. | | | | | | K1 | | | |
| 2 | To Gain knowledge about arithmetic and logical operations to prepare different type of chart, Final accounts mark sheet and bank customers  statement. | | | | | | K2 | | | |
| 3 | To Understand to prepare different types of slides with animations and presentation of slides | | | | | | K2 | | | |
| 4 | To create database for employees, students, products and also create objects of query, forms and reports. | | | | | | K3&K6 | | | |
| 5 | To create webpage and email id and to understand E-commerce | | | | | | K2&K6 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Computers – Characteristics – Classification – Micro, mini, mainframe and super computers ALU History of Computers – Generation of Computers hardware, Software, Human ware.. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.**Auxiliary Memory:** Magnetic tape, Hard disk, Floppy Disk, CD – ROM. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | | |
| **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. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | | |
| Introduction to computer software – OS – classification & function of OS – Programming Languages machine languages – Assembly Language – High level Languages – Types of  high level Languages – Computers & Interpreters. | | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | **18-- hours** |
| Internet basics – WWW – web pages – web browsers – searching the web Internet Assess.**Electronic Mail:** Introduction – E-mail – basics – Advantages creating e-mail id. **E-commerce:** Introduction – Applications. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | Fundamental of Information Technology Alexis leon, Mathews. | | |
| 2 | Alexis Leon Mathews Leon Fundamentals of Information Technology VikasPublicationsLatest edition 2016 | | |
| 3 | KhandareS.S Computer Science & Information Technology Sultan Chand &Company Ltd Latest edition 2015 | | |
|  | | | |
| **Reference Books** | | | |
| 1 | C.S.V. Murthi, InformationTechnology | | |
| 2 | R. Parameswaran – Computer Application in Business. | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Front accounting | | |
| 2 |  | | |
|  | | | |
| Course Designed By: | | | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | | |
| 1. | | | |
| Front accounting | | | |
| 2. | | | |
|  | | | |
| Course Designed By:Mrs.S.Sathiyavani [sathiyavanis@skacas.ac.in](mailto:sathiyavanis@skacas.ac.in) | | | |

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

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



Third Semester



### SEMESTER-III

|  |  |  |  |  |  |  |  |  |  |  |
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| **Course code** | | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core V** | | | | **FINANCIAL ACCOUNTING-III** | | **6** | **1** | | **-** | **4** |
| **Pre-requisite** | | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:  To acquire, knowledge Joint venture & partnership accounts. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | | Acquire conceptual knowledge of Joint venture | | | | | | | K1 | |
| 2 | | Understand basic concepts of partnership accounts. | | | | | | | K2 | |
| 3 | | To learn about retirement and death of a partner | | | | | | | K3 | |
| 4 | | Gain knowledge about amalgamation and dissolution | | | | | | | K3 | |
| 5 | | Equip knowledge about insolvency of partners. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Joint venture accounts (Separate Book Maintenance only). | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Partnership Accounts – Admission of Partner. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| Retirement and Death of partnership | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| Amalgamation and Dissolution of partnership firms (only Simple dissolution) | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **18-- hours** | | | | | |
| Insolvency of un-dividing partners - Insolvency of all partners | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90-- hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Advanced Accountancy - S P Jain and K LNarang | | | | | | | | | |
| 2 | Financial Accounting - T.S.Reddy&Murthy | | | | | | | | | |
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| **Reference Books** | |
| 1 | Shukla M.C.,Y.S.Grewel.,S.C.GUPTA Advanced Accounts S Chand & Company Private Limited ,New Delhi 26th revised Edition , 2013 |
| 2 |  |
| **Distribution of Marks: 20% Theory, 80 % Problems** | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 |  |
| 2 |  |
| 4 |  |
|  | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | |

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

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

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core VI** | | | **COMMERCIAL LAW** | | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  This course aims to throw light on the various enactments pertaining to commercial activities and their significance and understand the fundamentals of law relating to commercial activities | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | To learn about nature and sources of law | | | | | | | K1 | |
| 2 | Understand about free consent and capacity of contract | | | | | | | K2 | |
| 3 | Identify contract remedies | | | | | | | K2 | |
| 4 | Acquire knowledge about special contracts. | | | | | | | K3 | |
| 5 | To know about Law relating to sale of goods Act. | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **16-- hours** | | | | |
| Sources of law- Law of contract – Nature –kinds-Essentials of valid contract- offer- Acceptance- intention to create legal relations – considerations- capacity to a contract. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **20-- hours** | | | | |
| Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object – Agreement not declared void – legal formalities. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| Contingent contract – performance of contract – Remedies for Breach of contract– Quasi contracts. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **16-- hours** | | | | | |
| Special contracts – Indemnity and guarantee – Agency – Bailment and pledge. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **16-- hours** | | | | | |
| Law relating to sale of goods Act – 1930 | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor – Elements of Mercantile Law | | |
| 2 | M.C. Sukla – A manual of mercantile Law | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | S.R. Davar - Mercantile law | | |
| 2 | Balachandran V.&Thothadri.S - Business Law | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Financial accounting | | |
| 2 | Front accounting | | |
| 3 | accountancy | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

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

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

### SEMESTER-III

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| **Course code** | | **33C** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core VII** | | | **COMPANY LAW AND SECRETARIAL PRACTICE- I** | | **7** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  This course aims to enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Understanding the various types of Companies and the issues associated with the Companies | | | | | | K1&K2 | | |
| 2 | Summarize Procedure for incorporation of the company. | | | | | | K2 | | |
| 3 | Discuss Matters to be stated in the prospectus. | | | | | | K3 | | |
| 4 | Analyze Sources of raising capital. | | | | | | K3 | | |
| 5 | Define borrowing powers and legal charges. | | | | | | K4 | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Introduction to Companies** | | | **20-- 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** | | **Documents Of Companies** | | | **20-- hours** | | | | |
| Memorandum of association- forms – contents – procedures for alteration- secretarial duties – articles of association – forms and contents- procedures for alteration- the Doctrine of Indoor management- distinguish between memorandum and articles. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Prospectus** | | **20- hours** | | | | | |
| Prospectus – Meaning and contents – Deposits – Deemed Deposits - Secretarial duties with regard to Prospectus and Deposits. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Share Capital** | | **20-- hours** | | | | | |
| Share Capital – kinds of capital – alteration – production – issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares – E-filing- secretarial duties. | | | | | | | | | |
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| **Unit:5** | | **Borrowings and Mortgages** | **23- hours** |
| Borrowing powers – methods of borrowing – mortgages and charges – registration of charges – legal provisions - secretarial duties with regard to borrowing. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **105-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act | | |
| 2 | Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | ICSI Study Material -Company Law and Secretarial Practice ICSI 2013, Latest Edition | | |
| 2 |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate procedure | | |
| 2 | Corporate finance | | |
| 3 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

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

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

### SEMESTER-III

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Supportive-III** | | | **BUSINESS MATHEMATICS** | | **6** | | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:  Aim to create mathematical knowledge and also apply the functions of mathematics in Banking and other institutions. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Apply the functions of mathematics in business | | | | | K1,2 &3 | | | | |
| 2 | Remember the matrix and set functions | | | | | K1,2,&3 | | | | |
| 3 | Understand the variables and constants | | | | | K3,4&5 | | | | |
| 4 | Acquire knowledge on derivations | | | | | K3 | | | | |
| 5 | Apply the basic functions of integrals | | | | | K3,4&5 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Set theory - Arithmetic and Geometric Series- Simple and compound interest -  Effective rate of interest - Sinking fund - Discounting of Bill - true Discount - Banker’s Gain.. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **20-- hours** | | | | | |
| Matrix: Basic concepts - Addition and Multiplication of Matrix - Inverse of a Matrix Solution of Simultaneous linear equations - Input-Output Analysis. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | | |
| Variables, Constants and Functions - Limits of Algebraic functions - Simple differentiation of  algebraic functions - Meaning of derivatives -Evaluation of first and second order derivatives - maxima and minima. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Elementary integral calculus - Determining indefinite and definite integrals of simple functions - Integration by parts. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **18-- hours** | | | | | | |
| Linear programming problem - Formation - Solution by Graphical method -Solution by simplex method. | | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | Business Mathematics & Statistics - Dr.P.R.Vittal | | |
| 2 | Navaneetham.P Business Mathematics & Statistics | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Business Mathematics - Dharmapadam | | |
| 2 | Pillai R.S.N., &Bagavathi.V Business Mathematics, | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Mathematics | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

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

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

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Skill based Subject -1** | | | **OFFICE ADMINISTRATION** | | **3** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  1. Aim to understand the concepts of office administration, office layout and also know about filing reports | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Understanding the key concepts of office administration. | | | | | | | K1 | |
| 2 | To learn about Delegation of authority. | | | | | | | K2 | |
| 3 | Discuss Matters to be stated in the content of office system and office manual. | | | | | | | K2 | |
| 4 | To know about office layout and its types | | | | | | | K3 | |
| 5 | Acquire knowledge about filing a report. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| Office – Definition – Importance – Function of an Office – Office Management – Elements  – Function of Office Management – Office Manager. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| Office Organisation – Principles – Types of Organisation – Delegation of authority – Principles of delegation | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **8-- hours** | | | | | |
| Office Systems and procedures – Office methods – Importance – Analysis of the office system and procedures – Contents of Office Manual. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **7-- hours** | | | | | |
| Office accommodation and layout – Advantages and disadvantages – office furniture – planning the office space – open & private offices | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **8-- hours** | | | | | |
| Working environment – Office forms – Filing – Indexing – Office reports. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | **Total Lecture hours** | | **45-- hours** | | | | | |



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| **Text Book(s)** | |
| 1 | Office Management by Mishra |
| 2 |  |
|  | |
| **Reference Books** | |
| 1 | Office Management by Kathiresan&Radha |
| 2 |  |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | Fundamentals of office administration |
| 2 |  |
| 4 |  |
|  | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | |



Fourth



### SEMESTER-IV

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core VIII** | | | **CORPORATE ACCOUNTING** | | **5** | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. This course aims to enlighten the students on the accounting procedures followed by the Companies. 2. To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Enabling the students to understand the features of Shares. | | | | | K1&K2 | | | |
| 2 | Develop an understanding about redemption of Shares and Debenture and its types. | | | | | K 2& K3 | | | |
| 3 | To give an exposure to the company final accounts | | | | | K3 | | | |
| 4 | To provide knowledge on amalgamation of companies. | | | | | K3 | | | |
| 5 | To get an idea about internal reconstruction | | | | | K3&K4 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Issue of Shares** | | | **15-- hours** | | | | |
| Accounting for issue of shares (Including forfeiture and reissue)-Redemption of preference shares. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Redemption of Debentures** | | | **15-- hours** | | | | |
| Issue and redemption of debentures | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Final Accounts of Companies** | |  |  | **15--** |  | **hours** | |
| Profit prior to incorporation – Final accounts of companies | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Amalgamation and Absorption** | |  |  | **15--** |  | **hours** | |
| Amalgamation and absorption | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Internal and External reconstruction** | |  |  | **13--** |  | **hours** | |
| Internal and External reconstruction | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Reddy T.S & Murthy. A Corporate Accounting MarghamPublications,Chennai 2012, 6th Edition | | |
| 2 | R.L.Gupta Advance Accountancy | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Jain S.P. &. Narang K.L Corporate Accounting Kalyani Publication, New Delhi 2016,Latest Edition, | | |
| 2 | Shukla M.C Advanced AccountingSultan Chand &Sons, New Delhi 2016,Latest Edition, | | |
| **(Problems – 80 % and Theory 20 %)** | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Senior second- financial accounting | | |
| 2 | Introduction of accounting | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

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

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



### SEMESTER-IV

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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
| **Core-IX** | | | **COMPANY LAW AND SECRETARIAL PRACTICE - II** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | |  | **Syllabus Version** | |  | |
| **Course Objectives:** | | | | | | | |
| The main objectives of this course are to:  To an enlighten the students’ knowledge on Companies Act 2013, knowledge on Formation of Company, Documents required and Acts pertaining to it. | | | | | | | |
|  | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Remember the basic levels of company | | | | | K1 | |
| 2 | Identify the role of Directors, Kinds of Directors Application for DIN under Companies rules 2014 | | | | | K2 | |
| 3 | Evaluate the Corporate Governance, objectives, Need, Role of Auditors in Corporate Governance. | | | | | K2 | |
| 4 | Understand the dividend, payment of dividend, dividend warrant. | | | | | K2 | |
| 5 | Know the winding up procedures and Secretarial duties regarding winding up. | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | |
|  | | | | | | | |
| **Unit:1** | | **Introduction to Meetings** | | **15-- hours** | | | |
| Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum – proxy – voting – poll – motion and resolution – Secretarial Standards (SS -1 & SS -2)  – Secretarial duties in connection with meetings.. | | | | | | | |
|  | | | | | | | |
| **Unit:2** | | **Directors** | | **15- hours** | | | |
| Directors – appointment – qualification – Kinds – removal – casual vacancy – powers, duties, liabilities – managing director – appointment – rights and duties – KMP (Key Managerial Person) – Secretarial duties. | | | | | | | |
|  | | | | | | | |
| **Unit:3** | | **Books of Accounts and Auditors** | | **15-- hours** | | | |
| Books of Accounts and Registers – inspections – annual returns – circulation and filing – directors report – chairman’s speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors – secretarial duties. | | | | | | | |
|  | | | | | | | |
| **Unit:4** | | **Dividend** | | **15-- hours** | | | |
| Dividend – definition – statutory provision – power of board of directors regarding dividend –  interim dividend – unclaimed dividend – dividend warrant – payment of interest out of capital – secretarial duties in connection with dividend. | | | | | | | |
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| **Unit:5** | | **Winding Up** | **13-- hours** |
| Winding up – meaning – modes of winding up – petitions for winding up – consequences of winding up – National Company Law Tribunal (NCLT) – duties of secretary in respect of each winding up. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act | | |
| 2 | Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | ICSI STUDY MATERIAL | | |
| 2 |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate planning and procedures | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

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

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



### SEMESTER-IV

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core X** | | | **GENERAL LAWS** | | **4** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To acquire the knowledge on basic understanding of legislative practices in general law inthe conduct of the corporate affairs | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Explain Basic provisions of Companies meetings | | | | | | | K1 | |
| 2 | Acquire knowledge about the Key managerial person | | | | | | | K2 | |
| 3 | Understand the methods of appointment and removal of auditors | | | | | | | K2 | |
| 4 | Enumerate Legal procedure for declaration and payment of dividend | | | | | | | K2 | |
| 5 | To learn about winding of companies. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Basic Concepts of law and Fundamental Rights** | | | **15-- hours** | | | | |
| **Constitution of India-**Nature of Indian Constitution-fundamental rights-directive principles of state policy-freedom of trade, commerce and intercourse-constitutional provisions relating to  state monopoly | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Negotiable Instruments Act,1881** | | | **15-- hours** | | | | |
| **Negotiable Instruments Act, 1881 –** characteristics – Types- Promissory Note- Bill of Exchange – Cheque – crossing of cheque – payment of cheque- collection of cheque-  **–** Online Payment | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Transfer of property Act,1882** | | **15-- hours** | | | | | |
| **Transfer of property Act,1882:** Important definitions – movable and immovable property- properties which cannot be transferred – rule against properties – lispendence – provisions relating to sale –mortgage-charge –lease-gift and actionable claim. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Registration Act,1908** | | **15-- hours** | | | | | |
| **Registration Act,1908:** Registerable documents – compulsory and optional – Time and place of registration – consequences of non-registration – description of property – miscellaneous Provisions | | | | | | | | | |
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| **Unit:5** | | **Arbitration Act,1940** | **13-- hours** |
| **Arbitration Act, 1940:** Arbitration Agreement – Definitions – Appointment of Arbitrator – Powers of Arbitrator – Awards – Setting aside of Awards. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | General Laws – N.D.KAPOOR | | |
| 2 | Dr.J.N.Pandey Constitutional Law of India Central law Agency 24th Edition 2019 | | |
|  | | | |
| **Reference Books** | | | |
| 1 | ICSI StudyMaterial, BareActs. | | |
| 2 | Durgadas and Basu The Constitution of India Lexis Nexis 24th Edition 2018 | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Advance corporate strategy | | |
| 2 |  | | |
|  |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

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

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

### SEMESTER-IV

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core XI** | | | **CORPORATE FINANCE** | | **4** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To help the students to develop knowledge and understanding of the Acquisition, Development and deployment of funds for the company. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Understand the key themes in corporate finance, finance function and importance of finance | | | | | | | K1 | |
| 2 | Analyze the relationship between strategic financial planning | | | | | | | K2 | |
| 3 | Acquaint the knowledge on capital structure and leverage. | | | | | | | K2 | |
| 4 | Understand the knowledge of financing and working capital Requirements. | | | | | | | K3 | |
| 5 | Understand the key concepts of financial market | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Corporate Finance – meaning – nature and scope of Corporate finance – functions– objectives – profit maximization – wealth maximization- importance of financial management – finance manager – role. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Financial planning – characteristics of a sound financial plan – factors affecting -financial plan – need for financial plan – capitalisation – over capitalization – under capitalization – capital gearing | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Capital structure – Business and Financial risks – financial and operating leverage– sources of funds – share capital – debt capital. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Cost of Capital – importance of the concept – cost of different types of capital –average cost of capital – working capital – determinants of working capital – sources of working capital. | | | | | | | | | |



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| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | | | **13-- hours** | |
| Financial markets – money markets – recent – trends in capital market – termloans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI | | | | | | | | |
|  | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | | | **2 hours** | |
| Expert lectures, online seminars - webinars | | | | | | | | |
|  | | | | | | | | |
|  | | | **Total Lecture hours** | | | | **75-- hours** | |
| **Text Book(s)** | | | | | | | | |
| 1 | KuchalS.C - CorporationFinance, Himalayan Publishing House, New Delhi | | | | | | | |
| 2 | PandeyI.M- FinancialManagement, Vikas Publishing House Pvt Limited, 2015 | | | | | | | |
|  | | | | | | | | |
| **Reference Books** | | | | | | | | |
| 1 | Kulkarni..P- FinancialManagement | | | | | | | |
| 2 | S.N.Maheswari- Corporate Finance | | | | | | | |
|  | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1 | Corporate Finance | | | | | | | |
| 2 |  | | | | | | | |
| 4 |  | | | | | | | |
|  | | | | | | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | | | | | | |
| Mapping with Programme Outcomes | | | | | | | | |
| **COs** | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** |
| **CO1** | | S | | S | M | S | | S |
| **CO2** | | M | | S | M | S | | M |
| **CO3** | | S | | S | M | S | | S |
| **CO4** | | S | | M | S | M | | S |
| **CO5** | | S | | M | S | M | | S |

**SEMESTER-IV**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core XII** | | | **PRACTICAL BANKING** | | **3** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  1. This course enables the learners to update with the Modern banking practices, develop the knowledge in the field of banking. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Understand and explain the conceptual framework of banking | | | | | | | K1 | |
| 2 | To learn about the functions of banks and types of customers. | | | | | | | K2 | |
| 3 | To acquire knowledge on cheque and endorsement. | | | | | | | K3 | |
| 4 | Illustrate the various electronic payment methods | | | | | | | K3 | |
| 5 | Understand the concept of factoring and internet banking | | | | | | | K4  &6 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| Meaning & Definition of Banking, Banker and customer. Features of banking – Classification of Banks | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| Functions of Commercial banks, customers account with the Banker – Types of Customers. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **10-- hours** | | | | | |
| Definition of Cheque – essentials and types of Cheque – crossing and types of crossing – endorsements and its effects, essentials of endorsement – Types of endorsement. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **8-- hours** | | | | | |
| Credit cards – Meaning & Definition – Operation of credit card, Advantages and Disadvantages of credit card. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **5-- hours** | | | | | |
| Factoring, Functions of Factoring, ATM, phone banking, Internet banking. | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **45-- hours** |
| **Text Book(s)** | | | |
| 1 | Indian Banking – R. Parameswaran, S, Natarajan. | | |
| 2 | A Text book of Banking - Radhasamy M &Vasudevan | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Banking of India -Panandigar.S.J | | |
| 2 | Banking and Financial Systems - Santhanam | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Introduction to banking and financial management | | |
| 2 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

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

### SEMESTER-IV

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | | **P** | **C** |
| **Supportive- IV** | | | **BUSINESS STATISTICS** | | **4** |  | | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. This course introduces the concepts, methods and the application of , Statistical Tools that are essential for commerce, economics and industry 2. To enable the students to learn the Statistical methods and their applications in Commerce | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | |
| 1 | Understand the basic concepts statistics and collection of data | | | | | | K1&K2 | | | |
| 2 | Imparting knowledge on tabulation and presentation | | | | | | K2&K3 | | | |
| 3 | Have a comprehensive knowledge on Central tendency | | | | | | K3 | | | |
| 4 | Acquire knowledge on correlation and regression analysis | | | | | | K3&K4 | | | |
| 5 | Acquire knowledge on index numbers Mapping | | | | | | K4 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Meaning and scope of statistics of data collection of data primary and secondary methods of primary data collection, editing secondary data collection and tabulation presentation if data by diagrams bar diagram and pie diagram. Graphic representation frequency distribution.. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15- hours** | | | | | |
| Mean- Median-Mode: Average simple and weighted mean, median, mode- geometric mean and harmonic mean. Their computation properties and uses Measures of dispersion Range. Quartile deviation and co-efficient of variation. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Skewners – meaning Bowleys and Pearson’s co-efficient of skewers’ correlation meaning and  definition – scatter diagram Pearson’s correlation co-efficient and liner prediction – regression in two variables – uses of regression. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Interpolation, Newton Language and methods – Index numbers – meaning uses, methods of  construction – Aggregative and relative types tests of an index number wholesale and cost of living index price data of India. | | | | | | | | | | |

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| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | | | | **13-- hours** | |
| Time series – meaning, components, models, business forecasting methods of estimating Trend graphic, Semi average, moving average and least square method seasonal variation method of  simple average interpretation of statistics – Precaution – errors – methods of sampling and non – sampling errors. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | | | | **2 hours** | |
| Expert lectures, online seminars - webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | | **Total Lecture hours** | | | | | **75-- hours** | |
| **Text Book(s)** | | | | | | | | | |
| 1 | S.P.Gupta: Statistical Methods, Sultan Chand & Sons | | | | | | | | |
| 2 | Sanchetti&Kapoor: Advanced Statistical Methods | | | | | | | | |
|  |  | | | | | | | | |
|  | | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| 1 | Oxten. Cowden &Kreins: Applied General Statistics | | | | | | | | |
| 2 |  | | | | | | | | |
|  | | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | | |
| 1 | Business statistic | | | | | | | | |
| 2 |  | | | | | | | | |
| 4 |  | | | | | | | | |
|  | | | | | | | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam | | | | | | | | | |
|  | | **Mapping with Programme Outcomes** | | | | | | | |
| **COs** | | **PO1** | **PO2** | **PO3** | **PO4** | | **P** |
| **CO1** | | S | S | S | S | |  |
| **CO2** | | M | S | S | S | |  |
| **CO3** | | S | S | M | S | |  |
| **CO4** | | S | M | S | M | |  |
| **CO5** | | S | M | S | M | |  |
| [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | | | | | | | |



Fifth Semester



**SEMESTER-V**

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Core-XIII** | | | **COST ACCOUNTING** | | **6** | | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To enlighten the students on the importance of cost ascertainment, reduction and control 2. To understand the methods of costing adopted by different types of industries | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | |
| 1 | Explain Elements of cost and preparation of cost sheet and tenders. | | | | | K1,K2&K3 | | | | |
| 2 | Describe Procedure for preparation of Stores ledger Calculation of wages | | | | | K3 | | | | |
| 3 | Acquire knowledge about cost and financial accounting. | | | | | K2 | | | | |
| 4 | Demonstrate Classification and apportionment of overheads | | | | | K3 | | | | |
| 5 | Explain Unit costing, Job costing, Standard costing. | | | | | K3&K4 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Cost Accounting - Meaning and Objectives - Elements of cost - Preparation of cost sheet. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **20-- hours** | | | | | |
| Material control- treatment of issue of material - Labour - methods of wage payment -Overheads  - Classification, Apportionment and Absorption. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | | |
| Reconciliation of Cost Accounting and Financial Accounting. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Methods of Costing - Contract costing and process costing | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **18-- hours** | | | | | | |
| Material Costing - Break even analysis - Standard costing (Material and labour simple variances only). | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | **Total Lecture hours** | | **90-- hours** | | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Jain S.P., &Narang K.L Cost Accounting :KalyanipublishersLatest edition 2015 | | | | | | | | | |
| 2 | Maheswari. S N Principles of Cost Accounting :Sultan Chand & sons ,Latest edition 2016 | | | | | | | | | |

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| **Reference Books** | | | | | | |
| 1 | Pillai R.S.N,&Bagavathi V Cost accounting: S.Chand& Company Ltd.,New Delhi Latest edition 2015 | | | | | |
| 2 | V.K.Saxena&C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005. | | | | | |
| **Distribution of Marks: 20% Theory, 80 % Problems** | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | |
| 1 | Cost accounting | | | | | |
| 2 |  | | | | | |
| 4 |  | | | | | |
|  | | | | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | | | | |
| Mapping with Programme Outcomes | | | | | | |
| **COs** | | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | | S | S | S | S | S |
| **CO2** | | M | S | S | S | M |
| **CO3** | | S | S | M | S | S |
| **CO4** | | S | M | S | M | S |
| **CO5** | | S | M | S | M | S |

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



### SEMESTER-V

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core XIV** | | | **INDUSTRIAL LAW** | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To impart various provisions of the important Acts related to Factories and Employees. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Explain Factories Act, 1948 (health, safety and welfare measures) | | | | | | | K1 | |
| 2 | Describe Industrial Disputes Act, 1947 (strikes, lock outs, layoff and retrenchment | | | | | | | K2 | |
| 3 | Illustrate Trade Union Act, 1926 and The Contract Labour (Regulation &Abolition) Act 1970 (growth, function, amalgamation and dissolution of trade union, welfare and health of contract labour) | | | | | | | K2 | |
| 4 | Demonstrate Payment of Wages Act, 1936 & Minimum Wages Act 1948 minimum rate of wages, time of payment and responsibility of payment) CO3 | | | | | | | K2 | |
| 5 | Demonstrate the Workmen Compensation Act, 1923 (distribution of compensation, medical examination, notice and claim) | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Factories Act** | | | **15-- hours** | | | | |
| Factories Act 1948 – provisions relating to Health, Safety and Welfare – Employment of child and young men – adult workers – women workers. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Industrial Disputes Act** | | | **15-- hours** | | | | |
| Industrial Disputes Act 1947 – Provision relating to strike, lockout and retrenchment- Layoff – closure – Machinery to solve dispute. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Employee State Insurance Act** | | **15-- hours** | | | | | |
| Employee State Insurance Act 1948 – definition –its-medical board – purpose for whichfunds can be spent – benefits : Employees Provident and Miscellaneous  Provision Act 1952 | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Payment of Bonus Act** | | **15-- hours** | | | | | |
| Payment of Bonus Act 1965-meaning of gross profit- computation of available and allowable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act –. The minimum wages Act 1948 | | | | | | | | | |

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| **Unit:5** | | **Workmen’s compensation Act** | **13-- hours** |
| workmen’s compensation Act 1923 – employers liability &non-liability. Partial - permanent- total disablement – accusation diseases. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor - Industrial Laws. | | |
| 2 | Sundaram S.M., Industrial law SreeMeenakshi publications, Karaikudi 5th Edition 2006 | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Arunkumarsen&Jitendra Kumar mitra- Industrial law The world Press Pvt.Ltd,Kolkata, 23rd Editon, 2004. | | |
| 2 | MalikP.L., Industrial law-Eastern Book company, Lucknow 7th Editon, 2000 | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate planning and procedure | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | |

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

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

### SEMESTER-V

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **53C** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core-XV** | | | **ADVANCED CORPORATE ACCOUNTING** | | **6** | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Aims to enlighten the students on the accounting procedures followed by the Companies. 2. To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | To learn about holding company accounts. | | | K1&K2 | | | | | |
| 2 | Acquire knowledge about goodwill. | | | K2&K3 | | | | | |
| 3 | Prepare Liquidator’s final statement of receipts and payments | | | K3 | | | | | |
| 4 | Prepare Final accounts of Banking companies. | | | K3 | | | | | |
| 5 | Prepare Final accounts of Insurance companies | | | K3 | | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Holding Companies** | | | **20-- hours** | | | | |
| Holding companies (New format). | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Valuation of Shares and Goodwill** | | | **15- hours** | | | | |
| Valuation of shares and goodwill | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Liquidation of Companies** | | **15-- hours** | | | | | |
| Liquidation of companies | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Banking Company** | | **20-- hours** | | | | | |
| Banking company accounts (New format) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Insurance Company** | | **18-- hours** | | | | | |
| Insurance company accounts (New format) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | **Total Lecture hours** | | **90-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | T.S.Reddy& Murthy – Corporate Accounting |
| 2 | Jain &Narang - Advanced Accountancy – Kalyani Publishers |
|  |  |
|  | |
| **Reference Books** | |
| 1 | R L Gupta - Advanced Accountancy – Sulthan Chand Publishers |
| 2 | Pillai.RSN, Bhagavathy and Uma. S Advanced Accountancy Vol -II S.Chand Co 2016 |
| **Problems – 80 % and Theory 20 %** | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | Advance accounting |
| 2 |  |
| 4 |  |
|  | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | |

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

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

### SEMESTER-V

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core-XVI** | | | **TAXATION** | | **5** | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide an in-depth knowledge on the provisions of Income Tax. 2. To familiarize the students with recent amendments in Income-tax. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Describe basic concepts of Income tax and Income Tax Act, 1961 and Determine Residential status | | | | K1 | | | | |
| 2 | Describe Income tax provisions relating to computation of Income under the head salary, House property | | | | K2&K3 | | | | |
| 3 | To understand the Income tax provisions relating to computation of Income under the head Business and Profession. | | | | K2&K3 | | | | |
| 4 | To understand Income tax provisions relating to computation of Income under the head setoff and carry forward | | | | K3 | | | | |
| 5 | Discuss Procedure for assessment | | | | K3 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| Income Tax Act 1961 – Important Definitions – classes of Assessee – Residential status – Incidence of Taxations – Exempted income [Income not included in total income].. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **20-- hours** | | | | |
| Computation of Income under various heads. Income from salaries – Income from House Property. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Computation of Income under various heads. Business or Profession – Capital Gain. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Income from other sources – set off and carry forward and set off losses – Deduction in total income. | | | | | | | | | |
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| **Unit:5** | **Title of the Unit (Capitalize each Word)** | **13-- hours** |
| Income Tax Authorities and their Powers – filing of Returns – Procedure for Assessment. | | |
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| **Unit:6** | | | **Contemporary Issues** | | | | **2 hours** | |
| Expert lectures, online seminars - webinars | | | | | | | | |
|  | | | | | | | | |
|  | | | **Total Lecture hours** | | | | **75-- hours** | |
| **Text Book(s)** | | | | | | | | |
| 1 | Gaur &Narang- Income Tax Law & Practice. | | | | | | | |
| 2 |  | | | | | | | |
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| **Reference Books** | | | | | | | | |
| 1 | Reddy and Murthy T.S Income Tax Law and PracticeKalyani Publications, New Delhi 2019 | | | | | | | |
| 2 | Balachandran.V and Thothadri.S Taxation law and Practice-I Prentice Hall, New Delhi 2019 | | | | | | | |
|  | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1 | Corporate tax planning | | | | | | | |
| 2 | Direct Tax-laws and practice | | | | | | | |
| 4 |  | | | | | | | |
| Distribution of Marks: 20% Theory, 80 % Problems | | | | | | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | | | | | | |
| Mapping with Programme Outcomes | | | | | | | | |
| **COs** | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** |
| **CO1** | | S | | S | S | S | | S |
| **CO2** | | M | | S | S | S | | M |
| **CO3** | | S | | S | M | S | | S |
| **CO4** | | S | | M | S | M | | S |
| **CO5** | | S | | M | S | M | | S |

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

**SEMESTER-V**

Institutional Training (One Month) \*\* - 50 marks

**Course objectives**-The purpose of this skill enhancing (Training) core paper is to bridge thetheoretical fundamentals with that of actual practice and to inculcate a spirit of inquiry &research rigor to investigate the nuances that go into the working of the industry at large. Apart fromadapting as team-worker, students are expected to gather, filter the required information andreport the dynamics of the chosen industry in a standardized format**.**

**SEMESTER V**

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Skill based Subject-3:** | | | **MS Office and Tally 2013Version (Practical**) | |  | | **-** | | **3**  **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:  Aim to create knowledge on MS words, MS –Excel, MS Access and PowerPoint to meet the new corporate world. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | |
| 1 | Create mail merge, documents, templates and text formatting | | | | | K1,K2& K6 | | | | |
| 2 | Prepare worksheets and drawing graphs | | | | | K1,K2& K6 | | | | |
| 3 | Organize data and manipulate files | | | | | K1,K2& K6 | | | | |
| 4 | Create new slides and insert clip arts and pictures. | | | | | K1,K2& K6 | | | | |
| 5 | Learn to create company,voucher ledger and balance sheet and profit and loss account | | | | | K1,K2& K6 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | | |
| 1. To Prepare a Bio-Data usingtables. 2. Type the text check spelling and numbering the list items and align, left, rightjustify. 3. To perform a mailmerge. 4. Prepare a document in a Newspaper Column layout using Dropcap. 5. Page layout, Header and footer formatting. | | | | | | | | | | |
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| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **8- hours** | | | | | |
| 1. To prepare a Mark list forStudents. 2. To calculate simple interest and compoundinterest. 3. Header and footer, pagelayout. | | | | | | | | | | |
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| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **10-- hours** | | | | | | |
| 1. To prepare a Mark list forstudent 2. To create a Mailingtables | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **7- hours** | | | | | | |
| 1. To prepare an OrganizationChart 2. To implement all the Animations into aslide | | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **8-- hours** | | | | | | |

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| 1. To create a Company voucher & ledger & record minimum transactions and display theresult. 2. To prepare a BalanceSheet 3. To prepare a Profit &LossAccount. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **45-- hours** |
| **Text Book(s)** | | | |
| 1 | Official Guide to Financial Accounting Using Tally.ERP 9 with GST Paperback, [Tally](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Tally%2BEducation%2BPvt.%2BLtd.&search-alias=stripbooks) [Education Pvt. Ltd,](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Tally%2BEducation%2BPvt.%2BLtd.&search-alias=stripbooks) 2018 | | |
| 2 |  | | |
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| **Reference Books** | | | |
| 1 | [**Rajesh Chheda**,](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Rajesh%2BChheda&search-alias=stripbooks) Learn Tally.ERP 9 with GST and E-Way Bill Paperback, 2018 | | |
| 2 |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Front accounting | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | |



Sixth

**SEMESTER – VI**

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Core XVII** | | | **SECURITY LAWS AND FINANCIAL MARKET** | | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course a  To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | |
| 1 | To learn about financial market. | | | | | K1&K2 | | | | |
| 2 | Explain Primary & Secondary Markets | | | | | K2 | | | | |
| 3 | Discuss about the new issue market. | | | | | K2 | | | | |
| 4 | Understand the concept of mutual fund. | | | | | K3 | | | | |
| 5 | Enumerate the knowledge about Depositories Act, 1996. | | | | | K2 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stock exchange- Eligibility- Powers of Central Government | | | | | | | | | | |
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| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15- hours** | | | | | | |
| New issue market –Parties involved in the new issue market –Govt and Statutory agencies-  Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries. | | | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund-Mutual Fund present status | | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **13-- hours** | | | | | | |
| Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization – Opening of Demate- SEBI Regulation-Credit Rating – Concepts –Importance- Benefits in India  –Rating process –Rating symbols | | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Security Analysis & Portfolio management- PunithavathiPandian | | |
| 2 | Securities MarketinIndia- Balakrishnan&Natras | | |
|  | | | |
| **Reference Books** | | | |
| 1 | FinancialServices- Gardon&Natarajan | | |
| 2 | InvestmentManagement-Avadhani | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Financial market | | |
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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core-XVIII** | | | **CORPORATE LAWS** | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  1. To enable the students to acquire knowledge regard the various provisions in Economic Legislations and to know the facts and concepts regarding the Foreign Exchange Management and IP Laws. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Acquaint the knowledge on Competition Act-2002. | | | | | | | K1 | |
| 2 | To know about Environmental Laws. | | | | | | | K2 | |
| 3 | To learn about theForeign Exchange Management Act, 1999 | | | | | | | K2 | |
| 4 | Understand the Patent Laws Trademarks, Copyright | | | | | | | K3 | |
| 5 | To learn about the Consumer Protection Act, 1986. | | | | | | | K3 | |
| **K1**– Remember; **K2**– Understand; **K3**– Apply; **K4**– Analyze; **K5**– Evaluate; **K6**– Create | | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties. | | | | | | | | | |
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| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Environment Laws   1. Water (prevention and control of Pollution) Act – Various Boards functions and Powers 2. Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers. 3. Environmental protection Act – 1986. Legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit. | | | | | | | | | |
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| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Foreign Exchange Management Act 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc. | | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Patent Laws – Trademarks – Copyright- meaning, objectives, registration, infringement. | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **13-- hours** | | | | | |
| Consumer Protection Act,1986 – Definitions – Consumer protection councils – Consumer dispute redressal Agencies – Consumer Rights. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |

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| Expert lectures, online seminars – webinars SCAA DATED: 12. | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Economics and other legislation-GlslanKapoor | | |
| 2 | Corporate Laws-Taxman Publications | | |
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| **Reference Books** | | | |
| 1 | Economic Laws-YCSI Study Material | | |
| 2 | Intellectual Property Rights Law-B.S.Xlasyanan | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate laws | | |
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| Course Designed By: | | | |



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| **Course code** | | **63C** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Elective-XIX** | | | **MANAGEMENT ACCOUNTING** | | **5** | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  1. To help the students to acquire knowledge regarding the concepts of management accounting through various techniques | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Explain Management accounting concepts and techniques for business decisions | | | | | | K1 | | |
| 2 | Discuss Analysis and interpretation of financial statements | | | | | | K2& K3 | | |
| 3 | Prepare fund flow and cash flow statement. | | | | | | K3 | | |
| 4 | Prepare Budget and budgetary control | | | | | | K3& K4 | | |
| 5 | To learn about concept of capital budgeting.. | | | | | | K4& K5 | | |
| **K1**– Remember; **K2**– Understand; **K3**– Apply; **K4**– Analyze; **K5**– Evaluate; **K6**– Create | | | | | | | | | |
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| **Unit:1** | | **Introduction to Management Accounting** | | | **15-- hours** | | | | |
| Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting. | | | | | | | | | |
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| **Unit:2** | | **Analysis and Interpretation of Financial Statements** | | | **15-- hours** | | | | |
| Analysis and interpretation of Financial statements – Analysis for Liquidity. Profitability and solvency –Accounting ratios- their significance, utility and Limitations. | | | | | | | | | |
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| **Unit:3** | | **Fund Flow and Fund Flow Analysis** | | **15-- hours** | | | | | |
| Fund Flow analysis – Cash Flow analysis. | | | | | | | | | |
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| **Unit:4** | | **Budgets and Budgetary control** | | **15-- hours** | | | | | |
| Budgets and Budgetary control – Objectives, Advantages –Limitations – Preparation of Different type of Budgets- Marginal Costing. | | | | | | | | | |
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| **Unit:5** | | **Capital Budgeting** | | **13-- hours** | | | | | |
| Concept of capital Budgeting –Importance of Capital Budgeting –Kinds of Capital Investment Proposals – Capital investment decisions Capital budgeting methods | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | MAGESWARI- Management Accounting –Sulthan Chand Publishers | | |
| 2 | SharmaR.K., &ShahiK.Gupta Kalyani Publishers, New Delhi 2016 | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Reddy T.S., and Hari Prasad Reddy Y Management Accounting Margham Publications, Chennai 3rd Edition, 2005 | | |
| 2 | NisarAhamad Management Accounting Anmol Publications Pvt., Ltd.,, New Delhi 2014 | | |
| **Distribution of Marks: 20% Theory, 80 % Problems** | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Management Accounting | | |
| 2 | Content of management system | | |
| 4 |  | | |
| Distribution of Marks: 20% Theory, 80 % Problems | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | |

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

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| **Course code** | | | 63D | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core XX** | | | | **AUDITING** | | **4** | **-** | | **-** | **3** |
| **Pre-requisite** | | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:  Educate the students about Auditors Rights and Duties, Auditor report and also audit of computerize accounts | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | | |
| 1 | | Understand Auditing advantages and disadvantages | | | | | | | K1 | |
| 2 | | To gain knowledge about the appointment and Qualification of auditor | | | | | | | K1 | |
| 3 | | To learn the rights and Duties of auditor | | | | | | | K2 | |
| 4 | | Acquaint the knowledge on Share capital and Audit report | | | | | | | K2 | |
| 5 | | To learn Audit of Computerised Accounts | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **10-- hours** | | | | | |
| Rights and Duties – Liabilities of a Company Auditor | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **8-- hours** | | | | | |
| Share Capital and Share Transfer Audit – Audit Report – Contents and Types | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **5-- hours** | | | | | |
| Investigation – Objectives of Investigation – Audit of Computerised Accounts | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **45-- hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 |  | | | | | | | | | |
| 2 |  | | | | | | | | | |
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| **Reference Books** | |
| 1 | **B.N. Tandon, “**Practical Auditing”,S Chand CompanyLtd |
| 2 | **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitmanand Sons Ltd,London |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | Nil |
| 2 |  |
|  |  |
|  | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | |

Elective Paper

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Elective –I-A** | | | **MS OFFICE AND TALLY** | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus**  **Version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  Recall the fundamental concepts of MS. Word, PowerPoint, MS.Excell and MS. Access | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | To carry students to work with MS office | | | | K1,K2&K3 | | | | |
| 2 | Perform efficiently using MS excel | | | | K1,K2&K3 | | | | |
| 3 | Enable the student to prepare a PowerPoint presentation | | | | K1,K2&K3 | | | | |
| 4 | Enable to learn the MS Access and how to prepare queries | | | | K1,K2&K3 | | | | |
| 5 | Apply practical knowledge of the student should be able to work efficiently in Tally. | | | | K1,K2&K3 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| MS WORD Basics – creating document – entering text – selecting text – saving files – word editing techniques – finding and replacing text – spell check – formatting with styles  – creating tables – mail merge operations | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| EXCEL Basics – Entering Data – Selecting Ranges – Formatting entries – Simple calculation –  Printing Worksheet – Copying entries between workbook – Moving sheet between workbooks – deleting sheets – creating graphs | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| POWERPOINT Basics – Adding subordinate points – Deleting slides – working in outline view –  using a design templates – merging presentation slide – slide sorted view – adding graphs – organization charts – running an electronic slide show – adding special effects | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15- hours** | | | | | |
| MS – ACCESS Basics – creating table – Entering and adding records – changing a table structure  – creating forms – creating reports – creating mailing labels- establish relationship using queries to extract information | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **13-- hours** | | | | | |
| TALLY – opening a New Company – characteristics of tally – creating a ledger – working  voucher – voucher entry – preparation of trial balance – books of accounts – cash book– ledger accounts – Journal register – statement of account and balance sheet. | | | | | | | | | |
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| **Unit:6** | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | PC-Software for Office Automation – By R.K.Taxali | | |
| 2 | Tally 9 Version by Nandhini&Nandhini – BPB Publications, NewDelhi | | |
|  | | | |
| **Reference Books** | | | |
| 1 | MS – Office 2013 – Complete Reference – By Stephen L. Nelson | | |
|  |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 |  | | |
| 2 |  | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1. Management information system | | | |
|  | | | |
|  | | | |
|  | | | |
| Course Designed [By:Mrs.K.PoongodiPoongodi.Sk5@gmail.com](mailto:Mrs.K.PoongodiPoongodi.Sk5@gmail.com) | | | |

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Elective-I-B** | | | **FINANCIAL MANAGEMENT** | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To enable the students to acquire knowledge of Financial Management | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | To Understand the financial functions and sources finance | | | | | | | K1 | |
| 2 | To understand the cost of capital | | | | | | | K2 | |
| 3 | To analyse the financial decision | | | | | | | K2 | |
| 4 | To discuss the capital structure and determinants of dividend policy | | | | | | | K3 | |
| 5 | To evaluate working capital structure and cash 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** | | | | |
| (Theory Only)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** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Problem & Theory Questions) Financing Decision : Cost of Capital – Cost of specific Source of  capital – Equity – Preferred stock debt – reserves – weighted average cost of capital, Operating leverage and financial leverage | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| (Theory Only) Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy : Meaning , classification – sources available for dividends  – Dividend policy -general determinants of dividend policy . | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Theory Only)Working Capital Management : Working capital management - concepts – importance – Determinants of working capital.Cash Management : Motive for holding cash – Objectives and Strategies of cash management .Receivable Management : Objectives – Cost of credit Extension, benefits – credit policies– credit terms – collection polices. | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **13-- hours** | | | | | |
| Capital Budgeting – Meaning – Objectives- various types capital budgeting. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
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|  | | | **Total Lecture hours** | | | | **75-- hours** | |
| **Text Book(s)** | | | | | | | | |
| 1 | T.m.Pandey - Financial Management. | | | | | | | |
| 2 | S.N.Maheswari - Management Accounting | | | | | | | |
|  | | | | | | | | |
| **Reference Books** | | | | | | | | |
| 1 | P.V.Kulkarni - Financial Management. | | | | | | | |
| 2 | Khan and Jain - Financial Management – A Conceptual Approach | | | | | | | |
| **Theory carries 80 Marks, Problems carry 20 Mark)** | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1 | Financial Management | | | | | | | |
| 2 | Working Capital management | | | | | | | |
|  | | | | | | | | |
| Course Designed [By:Mrs.K.PoongodiPoongodi.Sk5@gmail.com](mailto:Mrs.K.PoongodiPoongodi.Sk5@gmail.com) | | | | | | | | |
| Mapping with Programme Outcomes | | | | | | | | |
| **COs** | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** |
| **CO1** | | S | | S | S | S | | S |
| **CO2** | | M | | S | S | S | | M |
| **CO3** | | S | | S | M | S | | S |
| **CO4** | | S | | M | S | M | | S |
| **CO5** | | S | | M | S | M | | S |

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

**SEMESTER-V**

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Elective –I–C** | | | **BUSINESS ENVIRONMENT** | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To enable to student learn the concept and significance of Business environment and acquire knowledge about ethical values. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | To gain knowledge about the concept and significance of Business environment | | | | | | | K1 | |
| 2 | To acquire knowledge about ethical values. | | | | | | | K2 | |
| 3 | To learn about global management issues in business | | | | | | | K2 | |
| 4 | To study about fiscal policy and direct and indirect taxes | | | | | | | K3 | |
| 5 | To know about the role of FEMA and SEBI in the business | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Business environment - The concept and significance - constituents of business environment  - Business and society, Business & ethics - Social responsibility - Environmental Pollution andcontrol. Business and culture - | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Managing Ethics - Frame work of organizational ethic theories and sources, ethics acrosscultures, factors influencing business ethics, ethical decision making, ethical values  and stakeholders, ethics andprofit. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Global management Issues- MNCs Politics and Environment Multi national corporations  and Government relationship, Business in Politics, Managing environmental quality, Ethics & Profit in Business. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | |
| Fiscal Policy - Central finances and New fiscal policy - Direct and indirect Tax structure, Service Tax problems and reforms - Expenditure Tax - Public debts & deficit financing. | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **13-- hours** | | | | | |
| Legal environment of business -. Foreign ExchangeManagement Act-1 Securities and Exchange Board of India Act - Customs & Central Excise Act- - Pattents Act | | | | | | | | | |
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| **Unit:6** | | | **Contemporary Issues** | | | | **2 hours** | |
| Expert lectures, online seminars – webinars | | | | | | | | |
|  | | | | | | | | |
|  | | | **Total Lecture hours** | | | | **75-- hours** | |
| **Text Book(s)** | | | | | | | | |
| 1 | | Adhikari M - Economic Environment ofmanagement | | | | | | |
| 2 | | Francis Cherunilam - BusinessEnvironment | | | | | | |
| 3 | | Pruti S. - Economic & Managerial Environment in India | | | | | | |
|  | | | | | | | | |
| **Reference Books** | | | | | | | | |
| 1 | ShaikhSaleem – Business Environment, Pearson Education,2006 | | | | | | | |
| 2 | Davis & Keith William C. Frederik - Business and society | | | | | | | |
| 3 | Amarchand D - Government andBusiness | | | | | | | |
|  | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1 | Introduction of NGO management | | | | | | | |
| 2 |  | | | | | | | |
|  | | | | | | | | |
| Course Designed [By:Mrs.K.PoongodiPoongodi.Sk5@gmail.com](mailto:Mrs.K.PoongodiPoongodi.Sk5@gmail.com) | | | | | | | | |
| **Mapping with Programme Outcomes** | | | | | | | | |
| **COs** | | | **PO1** | **PO2** | **PO3** | **PO4** | | **PO5** |
| **CO1** | | | S | S | S | S | | S |
| **CO2** | | | M | S | S | S | | M |
| **CO3** | | | S | S | M | S | | S |
| **CO4** | | | S | M | S | M | | S |
| **CO5** | | | S | M | S | M | | S |

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

### SEMESTER VI

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Elective –II-A** | | | **GOODS AND SERVICES TAX (GST)** | | **4** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  Understand the traders who are responsible to pay GST to State Government and exemptions, provisions relates to exemption from registration and e-filing. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefits of GST | | | | | K1 | | | |
| 2 | Provides information to understand the traders who are responsible to pay GST to State Government and exemptions | | | | | K1&K2 | | | |
| 3 | Regulates the procedure and time for registration of traders and provide awareness relates to exemption from registration | | | | | K1&K2 | | | |
| 4 | Demonstrate the documents which is necessity to filing regards outward goods, inward goods, annual returns and claims. | | | | | K2&K3 | | | |
| 5 | Defines about GST network and structure of e- filling. | | | | | K2&K3 | | | |
| **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 Goods and Services Tax (GST)**  Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes  – Benefits of implementing GST – Constitutional amendments – Structure of GST – Central GST | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| **CGST Act, SGST Act (Tamilnadu State)**  Salient features of CGST Act, SGST Act (Tamilnadu State) – Meaning and Definitions – Tamilnadu GST Council – Rates of GST | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| **Procedure and Levy UnderGST**  Registration under GST: Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services | | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |

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| **Assessment and Returns**  Furnishing details of outward supplies and inward supplies, First return – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability. | | | | | | | | |
|  | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | | | **18-- hours** | |
| **GST and Technology-** GST Network – Structure – Powers and Functions | | | | | | | | |
|  | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | | | **2 hours** | |
| Expert lectures, online seminars – webinars | | | | | | | | |
|  | | | | | | | | |
|  | | | **Total Lecture hours** | | | | **90-- hours** | |
| **Text Book(s)** | | | | | | | | |
| 1 | Deloitte – GST Era Beckons, Wolters Kluwer. | | | | | | | |
| 2 | Madhukar N. Hiregange – Goods and Services Tax, Wolters Kluwer | | | | | | | |
| 3 | Goods & Service Tax – India Journey – N. K. Gupta &SunnaniaBatia – Barat’s Publication | | | | | | | |
|  | | | | | | | | |
| **Reference Books** | | | | | | | | |
| 1 | All About GST – V. S. Datey – Taxman’s | | | | | | | |
| 2 | Guide to GST – CA. Rajat Mohan | | | | | | | |
|  | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1 | Introduction of GST | | | | | | | |
| 2 |  | | | | | | | |
| 4 |  | | | | | | | |
|  | | | | | | | | |
| Course Designed [By:Mrs.K.PoongodiPoongodi.Sk5@gmail.com](mailto:Mrs.K.PoongodiPoongodi.Sk5@gmail.com) | | | | | | | | |
| Mapping with Programme Outcomes | | | | | | | | |
| **COs** | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** |
| **CO1** | | S | | S | S | S | | S |
| **CO2** | | M | | S | S | S | | M |
| **CO3** | | S | | S | M | S | | S |
| **CO4** | | S | | M | S | M | | S |
| **CO5** | | S | | M | S | M | | S |

**SEMESTER VI**

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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | **T** | | **P** | **C** |
| **Elective-II-B** | | | **MARKETING MANAGEMENT** | **4** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | **yllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:  To enable the students to acquire knowledge of marketing management-functions, product life cycle, characteristics and brand decision | | | | | | | | |
|  | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | To understand Principles of marketing management | | | | | | K1 | |
| 2 | To earn knowledge about Functions of marketing management | | | | | | K2 | |
| 3 | To acquire knowledge about Product life cycle | | | | | | K3 | |
| 4 | To study about marketing characteristics | | | | | | K3 | |
| 5 | To create knowledge about Brand decision | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | |
|  | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | |
| Definition of Marketing - Marketing Management- Marketing concept –meaningImportance of marketing in developing countries - Functions of Marketing –Marketingenvironment: various environmental factors affecting the marketing function**.** | | | | | | | | |
|  | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | |
| Buyer Behaviour - Buying motives - explanation of motivation – Market Segmentationof different bases - Marketing strategy - Market Structure - Definition and types ofchannel - Channel selection & problems. | | | | | | | | |
|  | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | |
| The Product-Marketing characteristics -consumer goods-industrial goods- Productionpolicy - Product Life Cycle (PLC) - Product mix - modification & elimination - packing- Developing new Products- strategies. | | | | | | | | |
|  | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | |
| Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencingpricing decisions - Competitors action to price changes - multiproduct pricing. PhysicalDistribution - Management of physical distribution - marketing risks. | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **18-- hours** | | | | |
| Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality -Positioningand leveraging the brands-Brands Equity. | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | |

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| Expert lectures, online seminars - webinars | | | | | | | | |
|  | | | | | | | | |
|  | | | **Total Lecture hours** | | | | **90hours** | |
| **Text Book(s)** | | | | | | | | |
| 1 | Philip Kotler - Marketing Management | | | | | | | |
| 2 | Rajan Nair - Marketing Management | | | | | | | |
| 3 | Cundiff and Still - Fundamentals of modern marketing | | | | | | | |
|  | | | | | | | | |
| **Reference Books** | | | | | | | | |
| 1 | Principles of Marketing - Philip Kotler&Gary Armstrong | | | | | | | |
| 2 | Marketing Management - V.S. Ramasamy and Namakumari | | | | | | | |
|  | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1 | Marketing management | | | | | | | |
| 2 |  | | | | | | | |
| 3 |  | | | | | | | |
|  | | | | | | | | |
| Course Designed By:Dr.D.Yuvaraaj [Yuvakirthik73@gmail.com](mailto:Yuvakirthik73@gmail.com) | | | | | | | | |
| Mapping with Programme Outcomes | | | | | | | | |
| **COs** | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** |
| **CO1** | | S | | S | S | S | | S |
| **CO2** | | M | | S | S | S | | M |
| **CO3** | | S | | S | M | S | | S |
| **CO4** | | S | | M | S | M | | S |
| **CO5** | | S | | M | S | M | | S |



### SEMESTER VI

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Elective-II-C** | | | **SECURITIES MANAGEMENT** | | **4** | | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course a  To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | To learn about financial market. | | | | | K1&K2 | | | | |
| 2 | Explain Primary & Secondary Markets | | | | | K2 | | | | |
| 3 | Discuss about new issue market. | | | | | K2 | | | | |
| 4 | Understand the concept of mutual fund. | | | | | K3 | | | | |
| 5 | Enumerate the knowledge about Depositories Act, 1996. | | | | | K2 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | | |
| Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **20-- hours** | | | | | |
| Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stock exchange- Eligibility- Powers of Central Government | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | | |
| New issue market –Parties involved in the new issue market –Govt and Statutory agencies-  Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries. | | | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15-- hours** | | | | | | |
| Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund-Mutual Fund present status | | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **18-- hours** | | | | | | |
| Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization – Opening of Demate- SEBI Regulation-Credit Rating – Concepts –Importance- Benefits in India  –Rating process –Rating symbols | | | | | | | | | | |
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| **Unit:6** | **Contemporary Issues** | **2 hours** |

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| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | Security Analysis & Portfolio management- PunithavathiPandian | | |
| 2 | Securities MarketinIndia- Balakrishnan&Natras | | |
|  | | | |
| **Reference Books** | | | |
| 1 | FinancialServices- Gardon&Natarajan | | |
| 2 | InvestmentManagement-Avadhani | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Financial markets | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Dr.D.Yuvaraaj [Yuvakirthik73@gmail.com](mailto:Yuvakirthik73@gmail.com) | | | |

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

S-Strong; M-Medium; L-Low

# SEMESTER VI

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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Elective –III -A** | | | **ORGANIZATIONAL BEHAVIOUR** | | **4** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus rsion** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To enable the students to learn principles, concepts of Business,nature and types of business organizations | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | To understand the nature and types of Business Organisation | | | | | K1&K2 | | | |
| 2 | Develop an idea about the various sources of finance of a business. | | | | | K1&K2 | | | |
| 3 | Gain knowledge about the personality attributes OB | | | | | K2 | | | |
| 4 | To analyse the decision making process. | | | | | K2 | | | |
| 5 | To know about the power, policies and conflicts in a business organization. | | | | | K3 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Definition – nature scope – contributing disciplines to the field of organizationalbehaviour  - Historical evolution of organizational behaviour. | | | | | | | | | |
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| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **15-- hours** | | | | |
| Major personality attributes influencing OB – Organizational application of learning – application of perception in the organization – decision making – values – attitudes. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| **The Group**  Definition – classification – group development – group structure – group decision – making – teams , power – policies – conflicts | | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **20-- hours** | | | | | |
| **Motivation and Leadership**  Motivation – meaning – process – early theories – contemporary theories- application of motivation techniques – leadership – definition – characteristics – functions – styles – theories :  Trait theories – behavioural theories – contingency theories – recent approaches | | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **18-- hours** | | | | | |
| **Organizational System and Dynamics**  System approach to organization – organizational culture – management of change. Need –  resistance – organizational development: Meaning – characteristics – Techniques – organizational effectiveness | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | Y.K.Bhushan – Business Organisation and Management – Sultanchand& sons | | |
| 2 | Shukla - Business Organisation and Management – S.Chand& Company Ltd., | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Robbins 1998 Organizational Behaviour, New Delhi, Prentice Hall of India PvtLtd | | |
| 2 | Freed Luthans 1998 Organizational Behaviour, New Delhi, MC Graw Hill International Edition | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Organizational behavior | | |
| 2 |  | | |
| 3 |  | | |
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| Course Designed By:Dr.D.Yuvaraaj [Yuvakirthik73@gmail.com](mailto:Yuvakirthik73@gmail.com) | | | |

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

S-Strong; M-Medium; L-Low

### SEMESTER VI

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| **Course code** | **63C** | | **TITLE OF THE PAPER** | **L** | **T** | | **P** | **C** |
| **Elective –III -B** | | | **CORPORATE GOVERNANCE** | **4** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:  To enable the students to learn Corporate Governance ,Corporate Social Responsibility, Ethics and Sustainability of Corporate World | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | | To recall corporate emergence of corporate governance | | | | | K1 | |
| 2 | | To understand legal position and liabilities of governance committees | | | | | K2 | |
| 3 | | To analyses business ethics | | | | | K2 | |
| 4 | | To discuss Corporate Social Responsibility in India | | | | | K2 | |
| 5 | | To enumerate recent trends of Corporate Sustainability | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | |
|  | | | | | | | | |
| **Unit:1** | **Introduction to Corporate Governance** | | | **20-- hours** | | | | |
| Introduction of Corporate Governance - Definitions - Need - Features – Objectives- Elements of Good Governance - Principles For Periodic Disclosure - Corporate Governance Theories -Governance Developments In India - Confederation of Indian Industry (CII)- Kumar Mangalam Birla Committee  (2000) - N.R. Narayana Murthy Committee (2003) - Governance Under Companies Act, 2013. | | | | | | | | |
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| **Unit:2** | **Board Committees** | | | **20-- hours** | | | | |
| Board Committees- Need and Advantages -Various Committees - Audit Committee -Nomination and Remuneration -Stakeholders Relationship - Corporate Governance Committee- Regulatory, Compliance and  Government Affairs Committee – Science Technology And Sustainability Committee- Risk Management Committee. | | | | | | | | |
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| **Unit:3** | **Business Ethics** | | | **18-- hours** | | | | |
| Ethics - The Concept of Business Ethics - Theories - Scope of - Organization Structure and Ethics - Role of Board of Directors - Code of Ethics - Code of Conduct - Model Code & Ethics – Credo - Training And Communication  - Ethics Committee - Functions - Integrity Pact - Whistle Blower Policy - Mechanism- Social And Ethical Accounting - Principles - Ethics Audit and Dilemma.. | | | | | | | | |
|  | | | | | | | | |
| **Unit:4** | **Corporate Social Responsibility** | | | **15-- hours** | | | | |
| Corporate Social Responsibility - Definitions - Importance - Essentials - Factors Influencing CSR - Principles - Triple Bottom Line Approach - National Voluntary Guidelines on Social, Environmental And Economic Responsibilities of Business - CSR UMDER - Applicability of CSR Policy - Constitutions of CSR Committee - Contents of CSR Policy - Expenditure - Board’s Responsibility - Reporting And Auditing | | | | | | | | |
|  | | | | | | | | |
| **Unit:5** | **Corporate Sustainability** | | | **15-- hours** | | | | |
| Corporate Sustainability - and CSR - Government Role in Improving Sustainability Reporting – KYOSEI - Triple Bottom Line (TBL) - Benefits- Sustainability Indices - Sustainability Reporting Framework in India - Challenges in Reporting - Contemporary Developments- Integrated Reporting - Relation Between Integrated Reporting And Sustainability Reporting. | | | | | | | | |

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| **Unit:6** | **Contemporary Issues** | **2 hours** |

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| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | **Total Lecture hours** | | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | | Dr.M.Devarajan - Corporate Governance- Narain Publications, Chennai | |
| 2 | | Dr.S.S.Khanka- S.Chand - Business Ethics and Corporate Governance | |
| 3 | | Corporate Governance – The new paradigm – N. Gopal samy Wheeler Publishing. | |
|  | | | |
| **Reference Books** | | | |
| 1 | | Corporate Governance - Dr.S.Singh - Excel Books. | |
| 2 | | ICSI Material | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | | Corporate Governance | |
| 2 | |  | |
|  | | | |
| Course Designed By:Dr.M.Devarajan [devamcs@gmail.com](mailto:devamcs@gmail.com) | | | |

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

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

**TITLE OF THE COURSE L T P C**

**Course co**B**d**.C**e**om. Corpora**B**te**. C**Se**o**

r**.**e**C**ta**o**r**r**y**p**s**o**h**r**i**a**p**te**2**S**0**e**2**c**1**re**-**t**2**a**2**ry**o**sh**n**i**w**p** a**2**r**0**d**2**s**0**-**-2**A**1** f**o**f**n**il**w**ia**a**t**r**e**d**d**s -**C**A**o**f**l**f**l**i**e**li**g**a**e**te**s**d**-**C**A**ol**n**le**n**g**e**e**x**s**u**-**r**A**e**n**N**ne**o**x**.4**ur**1**e**(A**No**)**.**

## Elective-III-C

**INTRODUCTION TO INDUSTRY**

SCA**S**A**CA**D**A**A**D**T**A**E**T**D**E**:**D**2**:**3**2**.**3**0**.**6**09**.2**.2**0**0**2**2**1**0**

## 4 - - 3

**4.0**

## Pre-requisite

**Course Objectives:**

## Syllab

**us rsion**

The main objectives of this course are to:

At the end of completing this course, students will have knowledge on Industry 4.0, need for digital transformation and the following Industry 4.0 tools:

1. Artificial Intelligence
2. Big Data and Data Analytics
3. Internet of Things

## Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1. To understand the technologies of Industry 4.0 K1
2. To study about artificial intelligence K2
3. To enumerate Big data Analytics K2
4. To analyse the application IoT in manufacturing units K3
5. To recall Internet things K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

## Unit:1

**Title of the Unit (Capitalize each Word)**

## 15- hours

Industry 4.0- Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles

-Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality

## Unit:2

**Title of the Unit (Capitalize each Word)**

## 20-- hours

Artificial Intelligence : Artificial Intelligence (AI) – What & Why? - History of AI -

Foundations

of AI -The AI - environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI

## Unit:3

**Title of the Unit (Capitalize each Word)**

## 20-- hours

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions -Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science – Big Data in I o T - Big Data in Machine Learning  - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills -Big Data. Roles - Learning Platforms; Internet of Things (I o T) : Introduction to I o T – Architecture of I o T - Technologies for I o T - Developing I o T  Applications - Applications of I o T -Security in I o T | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | | | **15-- hours** | | |
| Applications of I o T – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data  Analytics, Virtual Reality, Augmented Reality, I o T, Robotics | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | | | **18-- hours** | | |
| Jobs 2030-Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future -Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework  foraligning Education with Industry 4.0 | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issues** | | | | **2 hours** | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | | **Total Lecture hours** | | | | **90-- hours** | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | | P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education5.0,  2020 | | | | | | | |
| 2 | |  | | | | | | | |
|  | | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| 1 | |  | | | | | | | |
| 2 | |  | | | | | | | |
|  | | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | | |
| 1 | |  | | | | | | | |
| 2 | |  | | | | | | | |
|  | | | | | | | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | | | | | | | |
| Mapping with Programme Outcomes | | | | | | | | | |
|  | **CO** | | **P** | **P** | **P** | **P** | | **PO5** |  |

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| **s** | **O 1** | **O2** | **O3** | **O4** |  |
| **CO 1** | S | S | S | S | S |
| **CO 2** | M | S | S | S | M |
| **CO 3** | S | S | M | S | S |
| **CO 4** | S | M | S | M | S |
| **CO 5** | S | M | S | M | S |