

SYLLABUS for B.Com.,

(From the Academic Year 2022-23 Onwards)

Choice Based Credit System (CBCS)
Outcome based Education (OBE)



Since 1919

SCHOOL OF COMMERCE
NATIONAL COLLEGE (Autonomous)
(Nationally Re- Accredited at 'A+' Grade by NAAC,
College with Potential for Excellence)
Tiruchirappalli - 620 001. Tamil Nadu, India

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ABOUT THE COLLEGE

National College, Tiruchirapalli was founded on 11th June, 1919, thanks to the munificence of the late Diwan Bahadur S.Rm.CT.Pethachi Chettiar, Zamindar of Andipatti and the collective initiative and zeal of Justice T.V.Seshagiri Iyer, Sir.T.Desikachariar, N.D.Subbarama Iyer, Sri. Sivarama Krishna Iyer and a galaxy of social reformers and nationalists. During the initial years, it was only a Second Grade College offering Intermediate courses and was soon upgraded to First Grade College on the 11th of June 1924 with the introduction of undergraduate programmes.

The founders conceived the idea of a national institution to promote among its youth the highest and the loftiest ideals which constitute the essence of Indian Culture and Nationalism. True to its name, National College continues to impart cultural values and fulfil its role as one of the premiere nation-building institutions of the country. Under the stewardship of eminent scholars and administrators as its principals, the college has grown to become a seat of higher education and has earned a reputation for high moral and educational standards. In fact, it was Principal Saranathan, who had a long stint as its principal, chose the motto of this College - "Saa Vidya Yaa Vimukthayea" - which means "That alone is knowledge which liberates," implying to provide education to the youth of those days to liberate themselves not only from the clutches of colonialism but also from poverty, ignorance, oppression, casteism and so on. The motto has relevance even today as it continues to provide quality education largely to the students of socially and economically backward families from villages nearby with the intent of transforming their lives.

The College functioned in the old Teppakulam campus for nearly four decades from 1919. The shifting of the College campus from Teppakulam to the Junction area began with the acquisition of land in 1957-58. Forty years after its inception, on the 8th of July 1959, the College was shifted to the present campus within easy reach from the railway Junction and the central bus stand on the Tiruchirappalli - Dindigul highway.

The College celebrated its Golden Jubilee in the year 1969 under the presidentship of Shri. N.R. Sundararaja Iyer. The Golden Jubilee Block was constructed and dedicated for the use of students during this period.

The celebration of the Platinum Jubilee in February 1995 under the presidentship of the esteemed Vice-Chancellor of Bharathidasan University Dr. V.R. Muthukaruppan was an important event to commemorate the remarkable services of the institution to the underprivileged sections of the society.

The College celebrated its Centenary Year with all grandeur and splendour under the presidentship of Dr. V. Krishnamurthy. Honourable M. Venkaiah Naidu, Vice President of India, formally inaugurated the celebrations on the 10th of January 2020. The memorable event was an occasion to cherish for those hundreds of illustrious alumni, retired teaching and non-teaching staff and the entire student and staff community that had gathered. India Post released a commemorative stamp under the “My Stamp” scheme during the occasion. An imposing and magnificent entrance arch was constructed and a plaque was also erected to mark the centenary celebrations.

As on date, the College offers nineteen Postgraduate Programmes and twenty-one Undergraduate Programmes. Truly the College has been recognised as one of the Centres of Advanced Learning and has been accorded permission for registering candidates for research leading to the award of PhD degree in fourteen departments. Besides many departments offer value-added and skill-based certificate and diploma courses. Most of the staff members actively involve themselves in research and produce high quality research publications. The college has also developed adequate infrastructure for high-end research, the best among them is National College Instrumentation Facility (NCIF) which supports a wide spectrum of researchers in the departments of science not only of our College but also of institutions across peninsular India.

The College was first accredited by National Assessment and Accreditation Council (NAAC) at ‘A’ level in 2005 and Re-Accredited in III Cycle at ‘A+’ Grade in 2016. The University Grants Commission, New Delhi, conferred Autonomous status on the College in 2010. The College has also been conferred the rare distinction of ‘College with Potential for Excellence’ status in 2011. The College has been identified by MHRD, Government of India under Study in India (SII) programme to admit foreign students in various programmes.

Dr. V. Krishnamurthy Educational Foundation, a registered society, is the Managing Agency of the College. The College is managed by a College Committee consisting of fourteen members with Dr. V. Krishnamurthy as its President and Shri. K. Raghunathan as its Secretary.

Currently, the College has 265 dedicated teaching staff, 100 non-teaching staff and about 5000 students on its rolls. It continues to march forward with relentless vigour, keeping its vision and mission clear.

Vision

- ❖ To offer quality Higher Education to the younger generations, especially from rural India, who are economically and socially backward, to liberate themselves from prejudice, oppression and ignorance and to gain knowledge for their bright future.

Mission

- ❖ To ignite the young minds with lofty ideals and inspire them to achieve excellence in the chosen field.
- ❖ To facilitate individual growth of students, with accent on character building, through co-curricular and extra-curricular activities.
- ❖ To encourage the students to take-up research and help them reach global standards.
- ❖ To provide a congenial atmosphere to study and learn, with infrastructural facilities of the highest order.
- ❖ To instill in the minds of the students, the sense of Nationalism and to train them in social awareness.

School of Commerce

The Department of Commerce is one of the renowned departments in the National College which caters holistic commerce education to the students from all the strata of the society. The prime objectives of the Department are to train the students with knowledge and skills in the domain of commerce, instil values, find unique hidden talents and provide them an opportunity to realize their full potential. Keeping these lofty ideals in mind, the department grooms the students to meet the demands of ever-changing global employment market and entrepreneurial ventures. The motto is to achieve professional excellence while being socially responsible and proud citizens of India.

The Department of Commerce started its academic journey in the year 1952 with an intermediate programme. It houses 4 UG programmes and 2 PG programmes under its umbrella. It also offers M.Phil., and Ph.D., programmes to promote research culture among the students. It is an authorised study centre for ACS. It has signed many MoUs with leading organisations to bridge the gap between industry and academia which vouches the quality of the department in teaching, research and outreach activities.

The Department is manned by academically well-qualified and experienced faculty members. The faculty members have been consistently involving themselves in publishing books, research papers in the reputed peer-reviewed journals and participating in various national and international seminars and

conferences to keep them updated on current trends in commerce which ultimately benefits the students. To make our students versatile and employable, the department regularly conducts guest lectures, industrial visits, internship training, apprenticeship training and personality enhancement programmes.

Since its inception, the department has devoted to produce versatile commerce graduates and high calibre research scholars. It has been rendering yeoman service to the society in the arena of commerce education. It has produced able administrators, academicians, professionals, intellectuals, social activists, corporate luminaries, entrepreneurs and other eminent personalities to the society. This is a testimony on the social responsibility of the department.

Vision

- To be a dynamic and innovative world-class centre of academic excellence in the domain of commerce education and research.

Mission

- Promoting an effective teaching-learning process in the domain of commerce in order to offer students with profound knowledge in the curriculum, beyond the curriculum, and in interdisciplinary aspects
- Obtaining and disseminating knowledge through teaching, research and extension, as well as to seek continual improvement in educational quality on par with international standards
- Improving the quality standard of courses via a global standard curriculum and inventive teaching methodologies
- Enhancing the personality of students in a holistic way by integrating skills with ethical and social values
- Offering quality education through cutting-edge technologies and facilities
- Preparing students for higher studies, employment, entrepreneurship and research programmes

WHAT IS CREDIT SYSTEM?

Weightage to a course is given in relation to the hours assigned for the course. Generally, one hour per week has one credit. For viability and conformity to the guideline credits are awarded irrespective of the teaching hours. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practicals, field visits, tutorials and nature of project work. For UG courses, a student must earn a minimum of 140 credits as mentioned in the table below. The total number of minimum courses offered by a department are given in the course pattern.

Summary of Hours and Credits for UG Course

Part	Specification	No. of Courses	Credits
Part I Language	Language	4 Courses	12 Credits
Part II English	English	4 Courses	10 Credits
Part II	Communicative English	2 Courses	02 Credits
Part III	Core course	16 Courses	68Credits
	Allied Course I to V1	6Courses	18 Credits
	Elective Course	3 Courses	12 Credits
12Part IV	Environmental Studies	1 Course	02 Credits
	Value Education	1 Course	02 Credits
	Non Major Elective	2 Courses	04 Credits
	Skill Based Elective	2 Courses	06 Credits
	Gender Studies	1 Course	01 Credit
	Soft Skills	1 Course	02 Credits
Part V	Extension Activities		01 Credit
	Internship		
	Total		140 Credits

Course Pattern

The Undergraduate degree course consists of five vital components. They are as follows:

- ❖ **Part -I:** Languages (Tamil / Hindi / Sanskrit)
- ❖ **Part-II:** General English
- ❖ **Part-III:** Core Course (Theory, Practical, Core Electives, Allied, Project, Internship and Comprehensive Examinations)
- ❖ **Part-IV:** NMC, Value Education, Soft Skills and Environmental Studies (EVS)
- ❖ **Part-V:** Gender Studies, Fine Arts, Nature Club, NCC, NSS, etc.
- ❖ Non-Major Courses (NMC)

There are three NMC's - Communicative English, Computer Literacy and Environmental Studies offered in the I, II & III Semesters respectively.

Extra Credit Courses

In order to facilitate the students gaining extra credits, the extra credit courses are given. There are two extra credit courses - Massive Open Online Courses (MOOC) and Skill-based Course - offered in the III and V Semesters respectively. According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc. Skill based course is offered by the department apart from their regular class hours.

Non-Major Elective / Skill Based Elective

These courses are offered in two perspectives as electives “Within School” (WS) and “Between School” (BS).

Subject Code Fixation

The following code system (06 characters) is adopted for Under Graduate courses:

Example: U22CO1

UG Code	Year of Revision	Department	Running No. in that part
U	22	CO	xx
UG	2022	Commerce	1

A - Denotes for Allied Course

E - Denoted for Electives

Question Paper Pattern

The general pattern of the question paper (theory) for end semester examinations shall be followed as given below.

Part A	Twenty Multiple Choice Questions (No choice) Four Questions from each Unit	20 x 1 = 20 marks
Part B	Five Questions (Either-OR-Type) One Question from each Unit	5 x 5 = 25 marks
Part C	Three Questions out of five One Question from each unit	3 x 10 = 30 marks

Evaluation

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment by the concerned Course Teacher as well as by an end semester examination and shall be consolidated at the end of the course. The components for continuous internal assessment are:

Components	Under Graduate	Post Graduate	M.Phil
Assignments	3 x 2 Marks = 06 Marks	3 x 2 Marks = 06 Marks	5 x 2 Marks = 10 Marks
CIA Test	2 x 7 Marks = 14 Marks	5 +7 Marks =12 Marks	1 x10 Marks = 10 Marks
Seminar	--	1x 2 Marks = 02 Marks	1 x 05Marks = 05 Marks
Teaching Practice	--	--	10 Marks
Attendance	05 Marks	05 Marks	05 Marks
Total	25 Marks	25 Marks	40 Marks

Marks for attendance shall be awarded as below

96 - 100%	5marks
91 - 95%	4marks
86 - 90%	3marks
81 - 85%	2marks
75 - 80%	1marks
Less than 75%	withheld

The components for the Continuous Internal Assessment in the practical (for both UG & PG) are as follow:

Choice Based Credit System (CBCS)

Programmes of study under Choice Based Credit System (CBCS). The choice-based credit system (an innovative instructional package developed to suit the needs of students to keep pace with the development in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education) was introduced in the Under Graduate and Post Graduate programmes during 2005-06 as per the guidelines of Bharathidasan University, Tiruchirappalli.

As the college was conferred Autonomous status in 2010, a restructured syllabus was introduced under CBCS in all UG and PG programmes from the academic year 2010-11 onwards.

Grading System**Conversion of Marks to Grade Points and Grades**

Range of Marks	Grade	Classification	Grade Point
90 - 100	O	Outstanding	10
75 - 89	D	Distinction	9
65 - 74	A+	Very Good	8
60 - 64	A	Good	7
50 - 59	B	Average	6
40 - 49#	C	Satisfactory	5
Below 40#	U	Re-appear	0
Below 50@	U	Re-appear	0
ABSENT	-	-	-

Grade Point Average (GPA) = $\Sigma (\text{Credits} \times \text{Grade Points}) / \Sigma \text{Credits}$ (For each semester)
 Cumulative Grade Point Average (GPA) = $\Sigma (\text{Credits} \times \text{Grade Points}) / \Sigma \text{Credits}$ (for all the semesters).

CGPA	Grade	Classification of Final Result
9.0 and above but below 10.0	O	First Class - Exemplary
7.5 and above but below 9.0	D	First Class with Distinction
6.5 and above but below 7.5	A+	First Class
6.0 and above but below 6.5	A	First Class
5.0 and above but below 6.0	B	Second Class
4.0 and above but below 5.0#	C	Third Class
0.0 and above but below 4.0#	U	Re-appear
0.0 and above but below 5.0@	U	Re-appear

Credits: The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours and content of the course assigned to it. The total minimum credits, required for completing a UG Programme is 120 and PG programme is 90. The details of credits for individual components and individual courses shall be obtained from the course structure of the syllabus book provided to the students.

Ranking System: Two rank certificates shall be issued for every Programme under Autonomous Stream. The Bharathidasan University, Tiruchirappalli, conducts University Rank Examination (URE) for the toppers in every programme.

First rank-holders of all autonomous colleges and top 20 Rank holders of non-autonomous colleges (having passed the examinations in the first appearance within the prescribed duration of the programme; absence from an exam shall not be taken as an attempt) are required to take the examination.

The question papers of the examination comprise of objective type questions covering the core courses in each of the programme. The top scorers of University Rank Examination shall be declared as University Rank holders, irrespective of grades in their end-semester Autonomous examinations.

B. Com Course Structure
for the Academic Year 2022-23 onwards

Semester	Part	Course	Course Title	Code	Hrs Per week	Credit	Exam Hrs	CIA Marks	ESE	O	Total Marks
I		SEMESTER - I									
	I	Language Course - I (LC-I)	Language		6	3	3	25	75		100
	II	English Language Course I (ELC-I)	English		6	3	3	25	75		100
	III	Core Course I (CC-I)	Business Organisation and Management	U22CO1	5	5	3	25	75		100
		Core Course II (CC-II)	Financial Accounting - I	U22CO2	6	6	3	25	60	15	100
		Allied Course I (AC-I)	Business Economics	U22ACO1	5	3	3	25	75		100
	IV	ES-Environmental Studies	Environmental Studies		2	2	3	25	75		100
		Total			30	22					600
II		SEMESTER - II									
	I	Language Course - II (LC-II)	Language		6	3	3	25	75		100
	II	English Language Course II - (ELC-II)	English		4	2	3	25	75		100
		Communicative English Course I (CEC I)	Communicative English		2	1	3	25	70	5	100
	III	Core Course III (CC III)	Business Statistics	U22CO3	6	5	3	25	75		100
		Allied Course II (ACII)	Banking Theory, Law and Practice	U22ACO2	5	3	3	25	75		100
		Allied Course III (AC III)	Marketing	U22ACO3	5	3	3	25	75		100
	IV	SBE - 1	Entrepreneurship	U22SBECO1	2	2	3	25	75		100
	Total			30	19					700	

B. Com (Students admitted from 2022-23 onwards)

Semester	Part	Course	Course Title	Code	Hrs Per week	Credit	Exam Hrs	CIA Marks	ESE	O	Total Marks
III		SEMESTER - III									
	I	Language Course - III (LC-III)	Language		6	3	3	25	75		100
	II	English Language Course III (ELC-III)	English		6	3	3	25	75		100
	III	Core Course IV (CC IV)	Financial Accounting - II	U22CO4	4	4	3	25	75		100
		Core Course V (CC V)	Business Communication	U22CO5	5	5	3	25	75		100
		Allied Course IV (AC -IV)	Business Mathematics	U22ACO4	5	3	3	25	75		100
	IV	Skill Based Elective Course - II (SBEC - II)	Computer Application in Business - Theory	U22SBECO2T	2	2	3	25	75		100
		Skill Based Elective Course - III (SBEC - III)	Computer Application in Business - Practical	U22SBECO3P	2	2	3	25	75		100
		Total			30	22					
IV		SEMESTER - IV									
	I	Language Course - IV (LC-IV)	Language		6	3	3	25	75		100
	II	English Language Course IV (ELC-IV)	English		4	2	3	25	75		100
	II	Communicative English - IV	Communicative English		2	1	3	25	70	5	100
	III	Core Course - VI (CC VI)	Cost Accounting	U22CO6	4	4	3	25	75		100
		Allied Course V (AC-V)	Commercial Law	U22ACO5	5	3	3	25	75		100
		Allied Course VI (AC-VI)	Organisational Behaviour	U22ACO6	5	3	3	25	75		100
	IV	Non Major Elective - I (NMEC I)	Principles of Management/ Capital Market Operations	U22NMECO 1.1/ U22NMECO1.2	2	2	3	25	75		100
		Value Education Course (VEC)	Value Education		2	2	3	25	75		100
	Total			30	20						800

B. Com (Students admitted from 2022-23 onwards)

Semester	Part	Course	Course Title	Code	Hrs Per week	Credit	Exam Hrs	CIA Marks	ESE	O	Total Marks
V	III	SEMESTER - V									
		Core Course (CC-7)	Corporate Accounting	U22CO7	5	5	3	25	75		100
		Core Course (CC-8)	Income Tax Law and Practice	U22CO8	5	5	3	25	75		100
		ECE (CC- 9E)	Principles of Insurance	U22CO9E	5	4	3	25	75		100
		ECE (CC-10E)	Company Law	U22CO10E	5	4	3	25	75		100
	IV	Core Course (CC-11)	Financial Management	U22CO11	5	5	3	25	75		100
		Non Major Elective Course II (NMEC II)	Principles of Accountancy/ Personal Investment Management	U22NME2	3	2	3	25	75		100
		SS: Soft Skills	Soft Skills	U22SS	2	2	3	25	75		100
		Extra Credit: Internship									
		Total		30	27					700	
VI	III	SEMESTER - VI									
		Core Course (CC-12)	Management Accounting	U22CO12	6	6	3	25	75		100
		Core Course (CC-13)	Financial Services and Markets	U22CO13TP	6	6	3	25	75		100
		Core Course (CC-14)	Goods and Services Tax	U22CO14	6	6	3	25	75		100
		Core Course (CC-15)	Auditing	U22CO15	6	6	3	25	75		100
	ECE (CC-16E)	Human Resource Management	U22CO16E	5	4	3	25	75		100	
	IV	(GSC)	Gender Studies		1	1	3	25	75		100
		EA - Extension Activity			---	1					
		Total		30	30					600	
		Grand Total		180	140					4200	

Note: CC: Core Course; A: Allied; E: Elective

PROGRAMME OUTCOMES

- PO 1: Demonstrate understanding of contextual knowledge to assess administration, commerce, economic, literary and social science solidarity for professional practice.
- PO 2: Develop logical reasoning procedures with innovative correspondence, diversion and undertaking for sustainable development.
- PO 3: Function proficiently, prioritize regular enthusiasm and perform adequately in multidisciplinary settings.
- PO 4: Compile information, create methodologies to manage projects and propagate cordial practices.
- PO 5: Adapt to self-roused coordinated learning to circumstances rising in work spot and life.

PROGRAMME SPECIFIC OUTCOMES

- PSO 1: To nurture students with the knowledge and skill so as to make the students more competitive for employment and higher education.
- PSO 2: To provide add on certification Programme which develops their skills to undertake entrepreneurship as a desirable and feasible career option.
- PSO 3: To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.
- PSO 4: To encompass the diverse knowledge of business and corporate laws and its applicability in business finance and audit.
- PSO 5: To satisfy educational entrance requirements of relevant professional bodies or to launch a career in professional accounting.
- PSO6: To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

To find out Correlation:

$$\text{Mean Score of COs} = \frac{\text{Total values}}{\text{Total No. of POs \& PSOs}}$$

Part -III: Core Course I (CC I)		Semester - I
BUSINESS ORGANIZATION AND MANAGEMENT		
Course Code: U22CO1	Hours per week: 5	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To develop basic knowledge on business organization and management.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Learn business activities and its forms in the competitive world.
- CO2** : Understand the importance of location and plant layout.
- CO3** : Acquire knowledge on fundamentals of management concepts.
- CO4** : Analyze organization structure and motivation and leadership qualities.
- CO5** : Evaluate coordination and control processes and techniques.

UNIT - I: Introduction to Business (15 Hours)

Business - Evolution - Nature - Scope - Characteristics - Objectives - Criteria for Success in Business - Classification of Business Activities - Qualities of a Successful Businessman - Forms of Business Organization: Sole Trader, Partnership, LLP, One Man Company, Jointed Stock Company and **Co-Operative Society#**.

UNIT II: Location of Business and Size and Scale of Operations (15 hours)

Location# - Factors influencing location*- Weber's Theory of Location - Dynamics of Industrial Location. Plant Layout - Objectives - Steps in Designing Layout - Factors Influencing Design of Plant Layout -Types of Layout - Size of Firm - Concept - Measures of Size - Factors Determining Size of Firm - Types of Firms - Scale of Production.

UNIT - III: Introduction to Management (15 Hours)

Management - Nature - Scope - Characteristics - Management and Administration - **Levels of Management#** - Functions - Contributions of Henry Fayol and F.W. Taylor. Planning - Importance - **Features*** - Steps - Kinds - Elements. Decision Making - Steps - Types - Management by Objectives - Management by Exception.

UNIT - IV: Organisation and Motivation (15 Hours)

Organisation - Types - Principles - Span of Control - Departmentation - Delegation and Decentralization. Direction - Principles - **Essentials*** - Motivation - Importance - Theories of Motivation - Maslow's Theory, McGregor Theory and Z Theory. Leadership - Styles - Qualities.

UNIT - V: Co-ordination & Control (15 Hours)

Co-ordination - Need - Types - Principles - Techniques. Control - Types - **Characteristics*** - Need - Process - **Limitations*** - Techniques of Control: Budgets, Ratios and Value Analysis. Modern Techniques of Analysis: **Network Analysis#** - Human Resource Accounting - Management Information System.

Extra Credit

Case Study

* Self Learning

Activities: 1. Role Play 2. Field Visit 3. Chartwork

Text Book

- Gupta, C.B. (2021). Business Organisation and Management. Sultan Chand & Sons, New Delhi.

Reference Books

- Bhushan, Y.K. (2021). Fundamentals of Business Organisation & Management, Sultan Chand & Sons, New Delhi.
- Dinkar Pagare. (2019). Business Management. Sultan Chand & Sons, New Delhi.
- Prasad, L.M. (2020). Principles of Management. Sultan Chand & Sons, New Delhi.
- Chandan, D. (2020). Management Concepts. Himalaya Publishing House, Mumbai.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/nou21_mg03/preview
E-content	<ul style="list-style-type: none"> • https://books.google.co.in/books?id=Ldjh_97MzmlC&printsec=copyright&redir_esc=y#v=onepage&q&f=false • https://www.academia.edu/39741279/Business_Organization_and_Management_Text_and_Cases
Other online resources	<ul style="list-style-type: none"> • https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf • https://www.edx.org/learn/business-administration

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	1	1	1	2	2	--	2
CO2	2	3	3	3	1	1	2	2	2	2
CO3	2	--	2	2	--	1	1	--	2	--

B. Com (Students admitted from 2022-23 onwards)

CO4	2	3	3	3	--	--	--	--	3	--
CO5	2	3	3	3	3	--	--	--	3	3
AVG	2	2.2	2.6	2.6	1	0.6	1	0.8	2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course II (CC II)		Semester - I
FINANCIAL ACCOUNTING - I		
Course Code: U22CO2	Hours per week: 5	Credit: 6
CIA: 25 Marks	ESE: 60 Marks Oral: 15 Marks	Total: 100 Marks

Objective

- To provide knowledge about concepts and conventions and accounting standards.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand the theoretical framework of accounting and basics of bookkeeping.
- CO2** : Explain rectification of errors and bank reconciliation.
- CO3** : Learn preparation of Final Accounts of a sole trading concern.
- CO4** : Develop the skill of preparation of accounts of non-trading concern.
- CO5** : Equip with skills to maintain accounts from incomplete records and single-entry system and determination of depreciation.

UNIT I: Accounting Concept , Conventions and AS (18 hours)

Accounting - Definition - **Accounting Concepts and Conventions*** - Accounting Terms - Accounting Equation - **Double Entry System#** - Journal - Ledger - Trial Balance - Ind. A.S. relating to Inventory and Depreciation. Accounting Standards - AS1, AS2 and AS9 (Theory Only) - **Practical:** Journal - Ledger - Trial Balance.

UNIT II: Rectification of Errors and Bank Reconciliation Statement (18 hours)

Rectification of Errors - Types of Errors - Suspense Account. Bank Reconciliation Statement - **Causes for Differences between Cash Book and Pass Book#** - Preparation of Bank Reconciliation Statement.

UNIT III: Final Accounts (18 hours)

Trading A/c, Profit and Loss A/c and Balance Sheet# - **Performa and Principle of Marshalling*** - Adjustments: Closing Stock - Outstanding Expenses Accrued Income - Income Received in Advance - Treatment of Bad Debts - Depreciation - Adjustment Entries.

UNIT IV: Accounts of Non-Profit Organization (18 hours)

Accounts of Non-Profit Organization - Capital and Revenue Transactions - **Differences between Receipts & Payments Account and Income and Expenditure*** - Preparation of Final Accounts of Non-profit Organisation with Balance Sheet and without Balance Sheet.

UNIT V: Single Entry System and Deprecation (18 hours)

Accounting from Incomplete Records – **Difference between Single Entry and Double Entry Systems*** - Ascertainment of Profit – Statement of Affairs Method Only. Depreciation - **Causes*** - Methods: Straight Line, Written Down Value (Excluding Changing Method of Depreciation) and **Sinking Fund#**.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Annual Report Collection 2. Chart Preparation

Text Book

- Jain, S.P., & Narang, K.L. (2022). Financial Accounting, Kalyani Publications, Ludhiana.

Reference Books

- Reddy, T.S., & Murthy, Y. (2021). Financial Accounting, Margham Publications, Chennai.
- Gupta, R.L. & Radhaswamy, M. (2021). Financial Accounting. Sultan Chand & Sons.
- Shukla, M.C., Grewal T.S., & Gupta, S.P. (2021). Advanced Accounts, S. Chand & Co., New Delhi.
- Arulanandam, M.A., & Raman, K.S. (2020). Advanced Accountancy. Himalaya Publishing House, Mumbai.

Question Paper Pattern

Section A (1*10=10) Marks	Section B (5*4=20) Marks	Section C (3*10=30) Marks
1 to 10 Multiple choice questions	11(a) Theory 11(b) Problem 12(a) Problem 12(b) Problem 13(a) Problem 13(b) Problem 14(a) Problem 14(b) Problem 15(a) Problem 15(b) Problem	Questions 16 to 20 Problems only

External Theory Exam: 60 Marks Practical Note: 5 Marks Oral Viva: 10 Marks

Total: 75 Marks (Theory 60 + Practical 15)

Online Resources:

Swayam Course	<ul style="list-style-type: none"> https://onlinecourses.swayam2.ac.in/cec19_cm04/preview https://onlinecourses.swayam2.ac.in/imb19_mg07/preview
E-Content	<ul style="list-style-type: none"> https://open.lib.umn.edu/financialaccounting/ https://www.pdfdrive.com/financial-accounting-and-reporting-financial-accounting-and-reporting-e18636963.html https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T.pdf
Other online resources	<ul style="list-style-type: none"> http://www.freebookcentre.net/business-books-download/Financial-Accounting.html https://openstax.org/details/books/principles-financial-accounting

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	--	--	1	2	2	--	2
CO2	1	1	1	--	--	1	1	--	--	--
CO3	2	2	2	--	--	1	2	2	--	2
CO4	2	3	3	3	3	--	2	2	--	3
CO5	2	3	3	3	3	--	--	--	3	3
AVG	1.8	2.2	2.2	1.2	1.2	0.6	1.4	1.2	0.6	2

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Allied Course I (AC- 1)		Semester - I
BUSINESS ECONOMICS		
Course Code: U22ACO1	Hours per week: 5	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To facilitate for understanding of economic theory and the economic factors which influence business decision.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Describe nature and scope of business economics.
- CO2** : Learn law of demand analysis.
- CO3** : Assimilate the theory of production and supply.
- CO4** : Comprehend the cost and revenue analysis.
- CO5** : Expose market forms and price determination.

Unit - I: Concept of Business Economics (15 hours)

Economics - Definition - Economic Analysis - Micro and Macro Economics - Business Economics - Definition - Scope of Business Economics - Economic Concepts Used in Business Economics - Role and Responsibilities of a Business Economist.

UNIT II: Demand Analysis (15 hours)

Demand Analysis - Law of Demand - Factors Influencing Demand - Types of Demand - **Exemptions to the Law of Demand**# - Elasticity of Demand - Price Elasticity of Demand - Measurement of Elasticity of Demand - **Total Outlay Method*** - Factors Influencing Elasticity of Demand.

Unit - III: Production and Supply Analysis (15 hours)

Production and Supply Analysis - Law of Returns - Assumptions - **Causes*** - Production Function - Uses - Returns to Scale - Economies of Scale. Supply - Supply Schedule - Supply Curve - Law of Supply - Elasticity of Supply.

Unit - IV Cost and Revenue Analysis (15 hours)

Cost Analysis - Cost Concepts - Kinds of Cost - **Cost and Output Relationship**#. Revenue - Total Revenue - Average Revenue - Marginal Revenue - Curves Under Perfect and Imperfect Competition.

Unit - V Market Structure Analysis (15 hours)

Market Structure Analysis - Perfect Competition - Features - Pricing Under Perfect Competition - Monopoly - Kinds - Determination of Price in Monopoly - Monopolistic Competition - **Assumptions and Features*** - Price Determination Under Monopolistic Competition.

Extra Credit

Case Study

* Self Learning

Activities: 1. Quiz 2. Data Collection in GDP & NNP 3. Group Discussion

Text Book

- Sundharam, K.P.M & Sundharam, E.N. (2021). Business Economics, Sultan Chand & Sons, New Delhi.

Reference Books

- Appannaiah & Reddy (2020), Economics for Business, Himalaya Publishing, Mumbai.
- Aryamala, T. (2020). Business Economics, Vijay Nichole Imprints Pvt. Ltd., Chennai.
- Sankaran, S. (2020). Business Economics, Margham Publications, Chennai.
- Ahuja, H.L. (2021). Business Economics, S.Chand & Co, New Delhi.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg67/preview • https://onlinecourses.swayam2.ac.in/imb19_mg16/preview
E-Content	<ul style="list-style-type: none"> • https://www.edx.org/course/introduction-to-managerial-economics-2 • https://www.coursera.org/specializations/managerial-economics-business-analysis
Other online resources	<ul style="list-style-type: none"> • https://mrcet.com/downloads/MBA/Managerial%20Economics.pdf • https://www.subhartidde.com/slms/Managerial%20Economics%20MBA-102.pdf • https://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	--	--	--	2	2	--	2
CO2	2	2	2	2	--	--	2	2	2	2
CO3	2	2	2	--	--	1	2	2	2	2
CO4	2	1	2	--	--	1	1	--	2	--
CO5	2	3	3	--	--	1	2	2	2	2
AVG	2	2	2.2	1.8	--	0.8	1.8	1.6	1.6	1.6

Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course III (CC - III)		Semester - II
BUSINESS STATISTICS		
Course Code: U22CO3	Hours per week: 6	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To provide the knowledge of application of statistical tools and to analyze and interpretation of data.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Acquire a fair degree of proficiency in comprehending statistical data processing.
- CO2** : Expose the measures of Central Tendency with its computation
- CO3** : Understand the concepts of dispersion and enable to use them in business performance
- CO4** : Understand the relationship between two variables using concepts of correlation and regression
- CO5** : Gather knowledge about various probability concepts and distributions and their business applications.

UNIT I: Introduction to Statistics**(15 hours)**

Statistics - Definition - Characteristics - **Functions#** - Importance - Scope - Limitations - Sources of Data - Primary and Secondary - Classification and Tabulation of Data – Preparation of Diagrams and Graphs - Types - **Uses***.

UNIT II: Measures of Central Tendency**(15 hours)**

Measures of Central Tendency - Mean Median, Mode - Geometric and Harmonic Mean - **Weighted Arithmetic Mean#** (Computation of Individual, Discrete and Continuous Series).(Simple Problem only)

UNIT III: Measures of Dispersion**(15 hours)**

Methods of Dispersion: (Absolute and Related Measures): Range - Coefficient of Range - Quartile Deviation - Coefficient of Quartile Deviation - Mean Deviation - Coefficient of Mean Deviation - Standard Deviation - **Coefficient of Variance***(Simple Problem only).

UNIT IV: Correlation & Regression analysis**(15 hours)**

Correlation - **Types and Uses*** - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation Coefficient - Regression Analysis - **Uses#** - Regression Coefficients and Regression Equations (Simple Problems only).

UNIT V: Probability**(15 hours)**

Probability - Definition - **Importance#** - Independent Events - Dependent Events - Mutually Exclusive Event - Simple and Compound Event - Addition Theorem - Multiplication Theorem - Conditional Probability - Bayes Theorem

(Simple Problems only).

Extra Credit:

1. # Case Study
2. * Self Learning
3. @ Activities

Text Book

- Gupta, S.P. (2021). Statistical Methods, Sultan Chand & Sons, New Delhi.

Reference Books

- Vittal, P.R. (2020). Business Statistics, 2011, Margham Publication, Chennai.
- Ramachandran, R. and Sreenivasan, R. (2017). Business Statistics, Sriram Publications, Trichy.
- Pillai R.S.N., & Bagavathi, V. (2020). Statistics, S.Chand & Sons, New Delhi,.
- Sancheti, D.C. and Kapoor, V.K. (2021). Statistics, Sultan Chand and Sons, New Delhi-.
- Chikkodi and Satyaprasad, (2021). Business Statistics, Himalaya Publishing House, Mumbai.

Marks Scheme

Section A (1*20=20Marks)	Section B (5*5=25Marks)	Section C (3*10=30Marks)
1 to 20 Multiple Choice Questions	21(a)Theory 21(b)Diagrams/Graphs 22(a)Problem 22(b)Problem 23(a)Problem 23(b)Problem 24(a) Problem 24(b)Problem 25(a) Problem 25(b)Theory	26 Theory/ Diagrams/ Graphs 27 to 30 Problems.

Online Resources

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_mg13/preview
E-Content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=NDO9SzxR3Vg • https://www.youtube.com/watch?v=d5aHrXH9Z50
Other online resources	<ul style="list-style-type: none"> • https://www.pdfdrive.com/business-statistics-e23260267.html • https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	1	--	1	2	2	--	2
CO2	2	2	2	1	--	1	2	2	--	2
CO3	3	--	3	3	--	--	--	--	2	--
CO4	--	3	3	3	3	--	--	--	--	3
CO5	--	3	3	3	--	--	--	--	3	--
AVG	1.4	2	2.6	2.2	.6	.4	.8	.8	1	1.4

Notes: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) "--" Indicates there is no correlation

Part -III: Allied Course II (AC - II)		Semester - II
BANKING THEORY, LAW AND PRACTICE		
Course Code: U22ACO2	Hours per week: 6	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To enable students to understand the various functions and services offered by banks.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Acquire knowledge in the field of banking
- CO2** : Understand the functions of central banks
- CO3** : Know banker and customer relationships
- CO4** : Gain knowledge on loans and advances and about banking ombudsman scheme.
- CO5** : Know the recent trends and developments in the banking sector

UNIT - I: Introduction to Banking (18 Hours)

Banking - Origin - Functions of Commercial Banks - Classification of Banks - Banking Systems - Unit Banking, Branch Banking and Mixed Banking - Non-Banking Financial Company - Types - Difference Between Banks and NBFC.

UNIT - II: Central Banking and SBI (18 Hours)

Central Banking - Functions - Methods of Credit Control - RBI - Functions - Regulatory Powers - Credit Control Measures - Concept of Repo Rate, Reverse Repo Rate, CRR and SLR. SBI - Organisation and Functions.

UNIT - III: Bank and Customer Relationships (18 Hours)

Banker and Customer - Relationship Between Banker and Customer - Types of Customers - Types of Accounts - Special Mention Account (SMA) - Nomination facilities - Know Your Customer (KYC) Guidelines - Anti Money Laundering (AML) - Standards & Combating of Financing of Terrorism (CFT).

UNIT - IV: Loans and Advances (18 Hours)

Loans and Advances - Letter of Credit - Modes of Creating Charge on secured advances - Appraisal of Credit proposal - Priority Sector Lending - Targets and classification - Differential Rate of Interest (DRI) Schemes - Credit monitoring and Non Performing Assets - Recovery Mechanism in Banks - Banking Ombudsman scheme, 2006 - The Banking Codes and Standards Board of India (BCSBI).

UNIT - V: Recent Trends in Banking (18 Hours)

Technology in Banking - Debit Card, Credit Card and Smart Card, ATM card, Wallet - Net Banking - Mobile Banking - Door to Door Banking - Electronic Fund Transfer - ECS - Recent Trends in Banking .

Extra Credit:

Case Study

* Self Learning

Activities: 1. Forms Collection 2. Models 3. Coin Collection

Text Book

- Gordon, E. and Natarajan, K. (2021). Banking Theory, Law and Practice. Himalaya Publishing House, Mumbai.

Reference Books

- Sundharam, K.P.M. & Varshney, P.N. (2020). Banking Theory, Law and Practice. Sultan Chand & Sons, New Delhi.
- Natarajan, S. & Parameswaran, R. (2021). Banking Theory, Law and Practice S.Chand and Co. Ltd., New Delhi.
- Maheswari, S.N. (2020). Banking Law and Practice. Kalyani Publishers, Ludhiana.

Online Resources:

Swayam Course	https://onlinecourses.swayam2.ac.in/cec20_mg08/preview https://onlinecourses.swayam2.ac.in/imb20_mg17/preview
E-Content	https://www.youtube.com/watch?v=oxzmp7sjCRO&list=PLBbCyJkOLBm-m99E5vhk4owlIqJK6aiT2
Other online resources	http://www.gdcboysang.ac.in/About/droid/uploads/BI5thSemBcom.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	--	--	1	2	2	--	2
CO2	2	2	2	--	--	--	2	2	--	2
CO3	2	3	3	2	--	--	--	--	3	--
CO4	2	--	2	2	--	--	--	--	2	--
CO5	--	3	3	3	--	--	--	--	3	--
AVG	1.6	2	1.4	1.4	--	.5	.8	.8	1.6	.8

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part - III: Allied Course III (AC III)		Semester - II
MARKETING		
Course Code: U22ACO3	Hours per week: 5	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To enhance knowledge on marketing theory, principles & strategies.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Familiarization with marketing concepts and philosophies
- CO2** : Ability to understand the changing buyer behaviour
- CO3** : Determine the various aspects involved in product management
- CO4** : Examine the pricing techniques and sales promotion activities
- CO5** : Exposure on recent trends in marketing

UNIT I: Introduction to Marketing (15 hours)

Marketing - Definition - Objectives - **Importance*** - Features of Modern Marketing - Role and Importance of Marketing - Approaches of Marketing - Marketing Vs. Selling - Functions of Marketing - **Marketing Mix#**.

UNIT II: Buyer Behaviour and Market Segmentation (15 hours)

Buyer Behaviour - Definition - Buying Motives - Determinants of Buyer Behaviour - **Consumer Buying Decision Process#** - Market Segmentation - Concepts - **Benefits*** - Bases of Market Segmentation - Criteria for Successful Segmentation.

UNIT III: Product Management (15 hours)

Product - Meaning - Features - Types - **Product Policy*** - Elements - Product Planning and Development - Steps - **Product Life Cycle#** - Stages - Product Mix - Grading - Product Line - Branding - Functions - Characteristics - Brand Valuation. Packaging - Kinds - Functions - Requisites of Good Package.

UNIT IV: Pricing and Sales Promotional Techniques. (15 hours)

Pricing - Objectives - **Methods of Pricing#** - AIDAS - Promotion & Recent Trends - Physical distribution - **Personal Selling*** - Advantages - Qualities of a Good Salesman - Kinds of Salesmen Process of Retailing - Sales promotion - Importance - Sales Promotion at Consumer Level and Dealer Level - Marketing Research - Importance - Steps.

UNIT V: Recent Trends in E-Marketing (15 Hours)

E-marketing - Features - Importance - **Telemarketing#** - Relationship Marketing - Green Marketing - B2B and B2C Marketing - **Digital Marketing*** - Social Media Marketing - Meme Marketing.

Extra Credit:

Case Study

* Self Learning

Activities:1. Models 2. Data Collections 3. Slogan

Text Book

- Gupta, C.B. & Rajan Nair N. (2021). Marketing Management, Sultan Chand & Sons, New Delhi.

Reference Books

- Pillai, R.S.N & Bagavathi, V. (2021). Modern Marketing, S.Chand & Co. Ltd., New Delhi.
- Govindarajan, M. (2020). Marketing Management, Prentice Hall of India, New Delhi.
- Sherkhar, S.A. (2019). Marketing Management, Himalayas Publishing House, Mumbai.
- Philip Kotler (2020). Marketing Management, Pearson Education India.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc19_mg48/preview • https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=sR-qL7OdVZQ • https://www.youtube.com/watch?v=exNluZ0Z26Q • https://www.youtube.com/watch?v=zUTmwdGX4Sg • https://www.youtube.com/watch?v=6jobOJy96jM
Other online resources	<ul style="list-style-type: none"> • http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf • http://mpbou.edu.in/slm/mba1p6.pdf • http://www.himpub.com/documents/Chapter903.pdf • https://www.studocu.com/en-us/document/monroe-college/marketing/lecture-notes-marketing-complete/721079

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	--	1	1	--	--	--
CO2	2	2	2		--	1	2	2	--	2
CO3	2	2	2	2	--	--	2	2	2	2
CO4	2	3	3	3	--	--	2	2	3	--
CO5	--	3	3	3	3	--	--	--	3	3
AVG	1.4	1.2	1.2	1.8	.6	.4	1.4	1.2	1.3	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) "--" Indicates there is no correlation

Part -IV: SBE I		Semester - II
ENTREPRENEURSHIP		
Course Code: 22SBECO1	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective:

- To prepare a ground where the students view on entrepreneurship as an attractive career option and to know the process involved in entrepreneurship.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand the concept of entrepreneurship
- CO2** : Gather knowledge and ideas on the existing support system for entrepreneurial orientation
- CO3** : Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career
- CO4** : Understand requirements of post-enterprise creation for effective operation of the small business enterprises.
- CO5** : Gain knowledge on institutional supports available for entrepreneurs.

UNIT - I: Introduction to Entrepreneurship: (6 Hours)

Entrepreneurship –Modern Concepts of Entrepreneurs- Characteristics - Barriers to Entrepreneurship - Environmental Factors Influencing Entrepreneurship - **Intrapreneurs**#. Entrepreneur - Functions, Types of Entrepreneurs -Qualities.

UNIT - II: Entrepreneurial Motivation (6 Hours)

Motivating Factors - Entrepreneurial Ambitions - Compelling Factors - Facilitating Factors - Achievement Motivation - Entrepreneurial Development Programme - **Objectives*** - Phases.

UNIT - III: Establishing Entrepreneurial Systems (6 Hours)

Steps for Establishing Entrepreneurial Systems - **Search for Business Idea**# - Sources of Ideas - Idea Processing and Selection. Project Identification and Classification - Project Selection - Project Appraisal - Methods of Project Appraisal.

UNIT - IV: Small Enterprises (6 Hours)

Small Scale Industry - Types - **Characteristics*** - Objectives - Role of Small Scale Industries in Economic Development - Problems of Small Scale Industries. Financing of Enterprises - Need - Sources of Finance - Capital Structure - Term Loans - Venture Finance - Crowd Funding - Angele Investors.

UNIT - V: Institutional Finance to Entrepreneurs (6 Hours)

Institutional Finance to Entrepreneurs - Role of TIIC, SIDBI, MSME and **Commercial Banks**# - Incentives and Subsidies to Entrepreneurs - Role of DIC, SIPCOT, SISI, SIDCO NSIC and ECGC.

Text Book

- Gupta, C.B. and Srinivasan, N.P. (2021). Entrepreneurial Development. Sultan Chand & Sons, New Delhi.

Reference Books

- Khanka, S.S. (2021). Entrepreneurial Development. S. Chand & Co., Ltd., New Delhi.
- Vasanth Desai. (2020). Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House, New Delhi.
- Saravanavel, P. (2017). Entrepreneurship Development. Ess Pee Publishing House, Chennai.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg35/preview • https://onlinecourses.swayam2.ac.in/cec20_mg19/preview
E-content	<ul style="list-style-type: none"> • https://www.edx.org/course/becoming-an-entrepreneur • https://www.coursera.org/specializations/innovation-creativity-entrepreneurship
Other online resources	<ul style="list-style-type: none"> • https://bbamantra.com/introduction-to-entrepreneurship/ • http://www.mbaexamnotes.com/entrepreneur.html • https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_Entrepreneurial_Development_NOTES.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	--	1	1	--	--	--
CO2	2	2	2		--	1	2	2	--	2
CO3	2	2	2	2	--	--	2	2	2	2
CO4	2	3	3	3	--	--	2	2	3	--
CO5	--	3	3	3	3	--	--	--	3	3
AVG	1.4	1.2	1.2	1.8	.6	.4	1.4	1.2	1.3	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) "--" Indicates there is no correlation

Part -III: Core Course IV (CC - IV)		Semester - III
FINANCIAL ACCOUNTING - II		
Course Code: U22CO4	Hours per week: 6	Credit: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To understand the concept of partnership accounts and allocation of common expenses and incomes while preparing branch and departmental accounts.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand the basic concepts of partnership accounts
- CO2** : Learn accounting treatments for admission, retirement and death of a partner.
- CO3** : Understand the accounting for dissolution of partnership firm
- CO4** : Learn accounting for branches and departments.
- CO5** : Develop the skill of preparation of accounting for hire purchase system.

Unit I: Partnership Fundamentals (18 hours)

Partnership Accounts - Interest on Capital and Drawing - Preparation of Profit & Loss Appropriation Account. Fixed and Fluctuating Capitals - Ratio: Sacrificing Ratio and Gaining Ratio - Calculation of Goodwill as per AS 10 para 16.(Simple Problems Only) Accounting Standard: AS 7, AS 11 and AS 16 (Theory Only).

Unit II: Admission, Retirement and Death of a Partner (18 hours)

Admission of Partner - Retirement of a Partner - Preparation Revaluation Account Memorandum of Revaluation Account - Capital Account - Balance Sheet. Death of a Partner. .(Simple Problems Only)

Unit III: Dissolution of Partnership (18 hours)

Dissolution of Partnership Firm - Insolvency of a Partners - Insolvency of all the Partners: Garner Vs. Murray Rule - Piecemeal Distribution - Capital Proportionate Method - Maximum Loss Method. .(Simple Problems Only)

UNIT IV: Branch & Departmental Accounts (18 hours)

Branch Accounts – **Types of Branches*** - Debtors System - Stock and Debtors System (Excluding Foreign Branch). Departmental Accounts - **Basis of Allocation of Expenses*** - Inter Departmental Transfer at Cost and Invoice Price - Departmental Trading, Profit & Loss Account. .(Simple Problems Only)

UNIT V: Hire Purchase System and Insurance Claim (18 hours)

Hire Purchase Accounts# - **Differences between Hire Purchase and Installment*** - Calculation of Interest - Cash Price - Accounting for H.P. under Asset Purchase Method - Default and Repossession. Insurance Claim - Loss of Stock Only. .(Simple Problems Only)

Extra Credit:

- # Case Study
- * Self Learning
- Activities: 1. Quiz 2. Form Collection

Text Book

- Reddy, T.S., & Murthy, Y. (2021). Financial Accounting, Margham Publications, Chennai.

Reference Books

- Jain, S.P., & Narang, K.L. (2022). Financial Accounting, Kalyani Publications, Ludhiana.
- Gupta, R.L. & Radhaswamy, M. (2021). Financial Accounting. Sultan Chand & Sons.
- Shukla, M.C., Grewal T.S., & Gupta, S.P. (2021). Advanced Accounts, S. Chand & Co., New Delhi.
- Arulanandam, M.A., & Raman, K.S. (2020). Advanced Accountancy. Himalaya Publishing House, Mumbai.

Marks Scheme

Section A (1*20=20 Marks)	Section B (5*5= 25 Marks)	Section C (3*10=30Marks)
Questions 1 to 20 MC Questions only	21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25a) Theory 25b) Problem	Questions 26 to 30 Problems only

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg71/preview • https://onlinecourses.swayam2.ac.in/imb19_mg07/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=69yMm8NLUlo • https://www.youtube.com/watch?v=vQU_mf-NFNU • https://www.youtube.com/watch?v=FL4OUbNryt4
Other online resources	<ul style="list-style-type: none"> • https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM-1.pdf • http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf • https://www.msuniv.ac.in/Download/Pdf/eaf4bdb79de9428

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	1	3	3	3	--	1	1	--	3	--
CO3	2	3	3	3	--	--	2	2	3	2
CO4	--	3	3	3	3	--	--	--	--	3
CO5	--	3	3	3	3	--	--	--	3	3
AVG	.8	2.6	2.6	2.4	1.2	.4	.8	.4	1.8	1.6

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course V (CC - V)		Semester - III
BUSINESS COMMUNICATION		
Course Code: U22CO5	Hours per week: 5	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To understand techniques of effective communication, make aware about barriers to communication with ethical context.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Realize the significance of effective communication in business
- CO2** : Learn method of preparation of business letters.
- CO3** : Understand complex ideas in written communication formats
- CO4** : Gain knowledge on drafting of official letters and documents
- CO5** : Develop appropriate skills for report writing and different ways of documentation.

UNIT - I: Introduction to Communication (15 hours)

Communication - Importance - Objectives - Process - Principles of Communication - Barriers to Communication - Type of Communication - Media of Communication - Written Communication - **Oral Communication*** - Face to Face Communication - Visual Communication - **Audio Visual Communication#**.

UNIT-II: Business Letters & Business Layout (15 hours)

Business Letters - Kinds of Business Letters - Features of a Good Business Letter - Layout of a Business Letter - Basic Principles in Drafting Business Letter- Enquires and Replies - **Types of Enquires*** - Credit and Status Enquiries.

UNIT III: Order & Execution, Complaints and Adjustment (15 hours)

Kinds of Offer - Features of Order Letter - Orders - Execution - Cancellation. Claims, Complaints and **Adjustments***.

UNIT - IV: Collection Letter, Sales Letter& Application for a Job (15 hours)

Collection Letters - Essentials of Effective Collection Letters - Circular Letters - Sales Letters - Letter of Application for a Job - Preparation of Bio Data - Interviews - Candidates Preparing for an Interview - **Guidelines to be Observed during an Interview#**.

UNIT - V: Report Writing and Speeches (15 hours)

Preparation of Agenda - Minutes Writing - Business Reports - Importance - Characteristics of a Good Report - Writing of Business Report - Precaution - Types - Essentials of a Good Report. Speeches - Importance - Features of a Good Speech.

***Modern Forms of Communication - E-mail - Video Conferencing - Websites and their Uses in Business.**

Extra Credit

Case Study

* Self Learning

Activities: 1. Collect various types of communication letters 2. Role play

Text Book

- Rajinder Pal & Korla Halli. (2021). Business Communication, Sultan Chand & Sons, New Delhi.

Reference Books

- Sharma & Krishna Mohan. (2020). Business Correspondence and Report Writing, Tata McGraw Hill, Mumbai.
- Bovee, & Thill. (2020). Business Communication Today, Pearson Education.
- Lesikar, R.V. & Flatley, M.E. Kathryn Rentz. (2020). Business Communication Making Connections in Digital World, McGraw Hill Education.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb20_mg12/preview • https://nptel.ac.in/courses/110105052
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=G-8SzY9IT5o • https://www.youtube.com/watch?v=y3jaTpT3I4c • https://www.youtube.com/watch?v=akfatVK5h3Y
Other online resources	<ul style="list-style-type: none"> • https://www.geektonight.com/business-communication-pdf-notes/ • https://bbamantra.com/business-communication-introduction/ • http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	--	--	2	2	--	2	--
CO2	2	3	2	--	1	--	3	3	--	1
CO3	2	1	3	--	--	1	2	3	--	--
CO4	1	--	3	3	2	--	--	--	3	3
CO5	2	--	--	2	3	2	--	3	--	3
AVG	2.00	1.2	2.2	1.00	1.2	1.00	1.4	1.8	1.00	1.4

Notes: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation.

Part -III: Allied Course IV (AC - IV)		Semester - III
BUSINESS MATHEMATICS		
Course Code: U22ACO4	Hours per week: 5	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To facilitate an understanding of the basics of business mathematics.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Learn the methods of solving problems on Set, Simple and Compound Interest
- CO2** : Know computation of simple and compound interests.
- CO3** : Enable the students to know discounting bills and payroll systems
- CO4** : Develop knowledge on differentiation
- CO5** : Know economic application of differentiation

UNIT - I: Set Theory and Matrix (15 hours)

Sets - Types of Sets - Operations on Sets - Applications of Set Theory. Matrix - Types of Matrices - Matrix Operation: **Properties of Transpose*** Singular and Non-singular Matrices - Simultaneous Linear Equations Solve under Matrix - Cramer's Rule - General Properties of Matrices. Applications of Matrix Problem: Industry and Finance.(Simple Problems only)

UNIT - II: Simple and Compound Interest (15 hours)

Simple Interest - **Compound Interest*** - Present Value and Future Value of Compound Value. Computation of Difference between Simple and Compound Interest. (Simple Problems only)

UNIT - III: Discounting Bills (15 hours)

Annuity: Present Value of Annuity, **Future Value of Annuity#**. Discounting of Bill: True Discount - Bankers Gain and Bankers Discount. (Simple Problems only)

UNIT - IV: Differentiation (15 hours)

Differentiation - Derivatives of Standard Function X^n , E^x , Rule of Product, Quotient, Function of Functions. Logarithmic Function $\text{Log}_e x^*$ - Second Order Derivation (Simple Problems Only Except Trigonometric Functions). (Simple Problems only)

UNIT - V: Economic Application in Differentiation (15 hours)

Computation of Elasticity Demand - Computation of Elasticity of Supply. Total Cost Function - Average Cost Function - Marginal Cost Function. **Maxima and Minima Function#** - Cost Function - Revenue Function - **Profit Function**. (Simple Problems only)

Extra Credit:

- # Case Study
- * Self Learning
- Activities: 1. Quiz 2. Chartwork

Text book:

- Vittal, P.R. (2020). Business Mathematics and Statistics, Margham Publications, Chennai.

Reference Books

- Rajagopalan, S.P. & Sattanathan, R. (2021). Business Mathematics, Vijay Nicole Imprints Ltd., Chennai.
- Singh, J.K. (2018). Business Mathematics, Himalaya Publishers, New Delhi.
- Quazi Zmiruddin, Vijay K. Khanna, & Bhambri, S.K. (2020). Business Mathematics, Vikas Publishers, New Delhi.

Section A (1*20=20) Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple Choice Questions	21(a) Theory 21(b) Problem 22(a) Problem 22(b) Problem 23(a) Problem 23(b) Problem 24(a) Problem 24(b) Problem 25(a) Problem 25(b) Problem	Questions 26 to 30 Problems only.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/nou22_cm08/previe_w
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=gFEgobF0IWU • https://www.youtube.com/watch?v=80wcZz83YEO&list=PLJtJvO3aaWe0I3iyGsgWPnNrDVWs_quVO
Other online resources	<ul style="list-style-type: none"> • https://cablogindia.com/business-mathematics-notes-for-ca-foundation/ • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	--	2	2	--	1	2	2	2	--
CO2	2	2	2	2	--	--	2	2	2	--
CO3	2	2	2	2	--	--	2	2	2	2
CO4	2	2	2	2	--	1	2	2	2	2
CO5	--	3	3	3	--	--	--	--	3	3
AVG	1.6	1.8	2.2	2.2	-	0.4	1.6	1.6	2.6	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part - III: Skill Based Elective II	Semester - III
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COMPUTER APPLICATION IN BUSINESS - THEORY		
Course Code: U22SBECO2T	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To acquire knowledge on MS-office and the latest accounting procedures with the help of Tally ERP 9.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Describe the basics of computer and MS word.
- CO2** : Know creation of table with the help of Excel.
- CO3** : Prepare slides using MS-PowerPoint.
- CO4** : Create voucher entries in Tally
- CO5** : Create stock group, cost centers and budgets in Tally

Unit I: Introduction to Computer and Ms-Word (Hours 6)

Introduction to Computers - History - Generation - Characteristics - Components of Computer - Areas of Application- Components of Computer - Hardware - Software, Operating System - Introduction to MS-Word, Creating, Editing and Formatting Document - Working with Drawing Objects - Text Manipulation - Working with Tables - Columns - Labels - Plotting, Editing and Filling Drawing Objects - Bookmark - Header & Footer - Checking and Correcting a Document - Creating Labels - Envelops - Mail Merge - Formatted Output and Report Generation Printing Documents.

Unit II: Ms-Excel (Hours 6)

Ms-Excel - Workbook Features - Objectives - Creating a Worksheet - Editing Worksheets - Formatting Worksheets - Types of Charts - Creation of Charts - Application of Financial and Statistical Functions - List - Sorting of Data - Filtering Data - Saving, Opening and Closing of Worksheets.

Unit III: Ms-Powerpoint (Hours 6)

MS PowerPoint - Creating, Editing and Formatting Presentation - Applying Transition and Animation Effects - Applying Design Templates - Viewing and Setting up a Slide Show - Navigating among Different Views - MS Outlook: Introduction to Folder List - Address Book.

Unit IV: Introduction to Tally, Company Creation, Voucher Entry (Hours 6)

Objectives - Fundamentals of Computerized Accounting - Starting Tally - Features of Tally - Gateway of Tally and Menus - Creation of Company - Creating of Groups - Editing and Deleting Groups - Creation of Ledgers - Editing and Deleting Ledgers - Introduction to Vouchers.

Unit V: Creation of Stock Group, Cost Centers and Budgets (Hours 6)

Introduction to Inventory - Creation of Stock Group - Stock Categories and

Stock Items - Editing and Deleting Stocks - Usage of Stocks in Voucher Entry - Purchase Orders - Sales Orders - Stock Vouchers - Day Books - Balance Sheets - Trial Balance - Profit and Loss account - Introduction to Cost - Creation of Cost Category - Creation Cost Centers - Budget and Controls - Creation of Budgets - Editing and Deleting Budgets.

Extra Credit:

- # Case Study
- * Self Learning
- Activities: 1. Quiz 2. Chartwork

Text Book

- Mohan Kumar & Rajkumar, S. (2021) Computer Applications in Business, Vijay Nicole Imprints Pvt. Ltd., Chennai.

Reference Books

- Srinivasavallabhan, S.V., (2020) Computer Application in Business, Sultan Chand & Sons. Ltd., New Delhi.
- Rizwan Ahamed. (2020). Tally - ERP 9.0, Margham Publications, Chennai.
- Shraddha Singh. (2020). Tally ERP, V & S Publishers, New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/nou21_cm02/preview
E-content	<ul style="list-style-type: none"> • https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Computer-Applications-in-Business.pdf • https://web.sol.du.ac.in/my_modules/type/cbcs-41-3/data/root/B.Com/Semester%203/Skill%20Enhancement%20Course%20-%20SEC/Unit%201-5%20Computer%20Applications%20in%20Business.pdf
Other online resources	<ul style="list-style-type: none"> • http://kamarajcollege.ac.in/Department/Commerce/II%20Year/e005%20Allied%20IV%20-%20Computer%20Application%20in%20Business%20-%20IV%20Sem.pdf • https://www.studocu.com/in/document/bangalore-university/business-studies/computer-application-in-business-notes/20435834

Part - III: Skill Based Elective III	Semester - III
COMPUTER APPLICATION IN BUSINESS - Practical	

Course Code: U22SBECO3P	Hours per week: 2	Credit: 2
CIA: 25 Marks	Practical: 75 Marks	Total: 100 Marks

List of Practical

MS - Word

1. Creation of Business Letters
2. Preparation of Bio-data
3. Mail Merge

MS- Excel

4. Preparation of Mark Statement
5. Preparation of Pay Bill
6. Creation of Charts

MS PowerPoint

7. Preparation of Invitation
8. Preparation of Presentation

TALLY

9. Preparation of Trial Balance
10. Trading and Profit or Loss Account and Balance sheet
11. Preparation of Voucher Entries
12. Creation of Stock Group

Reference Book

- Mohan Kumar & Rajkumar, S. (2021). Computer Applications in Business, Vijay Nicole Imprints Pvt. Ltd., Chennai.

Part -III: Core Course VI (CC - VI)	Semester - IV	
COST ACCOUNTING		
Course Code: U22CO6	Hours per week: 4	Credit: 6

CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks
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Objective

- To create an understanding of the cost concept and the methods for ascertainment of costs for different types of products.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Describe the basics of costing used for decision making of performance evaluation
- CO2** : Presses how materials and inventory cost planning solve the issues in decision making
- CO3** : Understand the calculation of labour cost
- CO4** : Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination
- CO5** : Summarize and infer on the methods costing

UNIT I: Introduction to Cost (12 hours)

Cost - Definition, Scope and Nature of Cost Accounting - Difference between Financial Accounting and Cost Accounting - Cost Concepts - Cost Accounting Standard - Classification (CAS 1) and Direct Expenses (CAS 10) - Objectives and **Advantages*** - Methods and Techniques - Cost Unit - Cost Center - Cost Sheet - Tenders and Quotations.

UNIT II: Material Costing (12 hours)

Materials Cost (CAS 6) - Purchase Procedure - Stores Procedure - Receipt and Issue of Materials - Inventory Control - Levels of Stock, Perpetual Inventory - Bin Card, Bill of Material. **ABC Analysis#**, EOQ - Stores Ledger - Pricing of Material Issues, FIFO, LIFO, Simple Average, Weighted Average and HIFO.

UNIT III: Labour Costing (12 hours)

Employee Cost (CAS 7) - Time Recording and Time Booking - Methods of Remuneration and Incentive Schemes - Overtime and **Idle Time#** - Labour Turnover Types - **Causes and Remedies***.

UNIT IV: Overheads (12 hours)

Overheads (CAS 3) - Collection, Classification, Allocation, Apportionment, Absorption - Recovery Rates - Over and Under Absorption Primary and Secondary Distribution Summary - **Machine Hour Rate#**.

UNIT V: Methods of Costing

(12 hours)

Job Costing - Methods - Features, Advantages, Limitations - Contract Costing - Procedure for Recording Costs, **Process Costing#** (Excluding Equivalent Production and Inter Process Profit).

Extra Credit:

Case Study

* Self Learning

Activities: 1. Quiz 2. Data Collection regarding Cost Sheet 3. Chart work

Text Book

- Jain, S.P and Narang, K.L. (2021). Cost Accounting: Principles and Practice Kalyani Publishers, Ludhiana.

Reference Books

- Reddy, T.S. and Hari Prasad Reddy, Y. (2022). Cost Accounting. Margham Publications, Chennai.
- Maheswari, S.N. (2021). Advanced Cost Accounting. Sultan Chand & Sons, New Delhi.
- Ramachandran, R. & Srinivasan, R. (2020). Cost Accounting, Sriram Publications, Tiruchy
- Iyengar, S.P. (2019). Cost Accounting: Principles and Practice. Sultan Chand & Sons, New Delhi.

Marks Scheme

Section A (1*20=20) Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple Choice Questions	21(a) Theory 21(b) Problem 22(a) Problem 22(b) Problem 23(a) Theory 23(b) Problem 24(a) Problem 24(b) Problem 25(a) Problem 25(b) Theory	Questions 26 to 30 Problems only.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg53/preview
E-content	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf • https://www.slideshare.net/MohitSinghal19/cost-overhead • https://www.slideshare.net/ajitmmu/labour-cost-control • https://www.slideshare.net/faizchhipa/labour-cost-43232353
Other online resources	<ul style="list-style-type: none"> • http://sdeuoc.ac.in/?q=content/mcom-study-material • http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf • https://www.youtube.com/watch?v=pGymzuGAKJ8&ab_channel=CA.NareshAggarwal • https://www.youtube.com/watch?v=LmGj4DJO2ko&ab_channel=CollegeTutor

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	2	3	3	3	--	--	2	2	3	2
CO3	2	3	3	3	--	--	--	--	3	--
CO4	--	3	3	3	3	--	--	--	3	3
CO5	2	3	3	3	3	--	--	--	3	3
AVG	1.4	2.6	2.6	2.4	1.2	.2	.6	.4	2.4	1.6

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part - III: Allied Course V (ACV)		Semester - IV
COMMERCIAL LAW		
Course Code: U22ACO5	Hours per week: 5	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objectives

- To impart knowledge various legal provisions relating to business.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand the basic terms, values and laws in the area of commercial law
- CO2** : Able to identify the fundamental legal principles behind contractual agreements
- CO3** : Equip the students about free consent, discharge of contract and performance of contract
- CO4** : Describe contract of indemnity and guarantee.
- CO5** : Facilitate an understanding of Sale of Goods Act

UNIT - I: Law of Contract (15 Hours)

Law - Nature - **Important - Characteristics*** - Classification of Law. Law of Contract - Nature - Object - Classification of Contract - Essentials of a Valid Contract.

UNIT - II: Offer and Acceptance (15 Hours)

Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation. Consideration - Legal Rules as to Consideration - Exceptions - Stranger to Contract.

UNIT - III: Capacity to Contract (15 Hours)

Capacity to Contract - Free Consent - Legality of Object - Performance of Contract and Discharge of Contract - Remedies for Breach of Contract.

UNIT - IV: Contract of Indemnity and Guarantee (15 Hours)

Contract of Indemnity and Guarantee - Bailment - Pledge - Lien - Hypothecation - Mortgage - Contract of Agency. Transfer of Property Act - Features - Kinds of Transfer.

UNIT - V: Sale of Goods Act (15 Hours)

Sale of Goods Act - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Transfer of Title - Performance of Contract - Rights of an Unpaid Seller.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Role play 2. Review of a Case. 3. Draft a model of an Agreement.

Text Book

- Kapoor, N.D. (2021). Business Law, Sultan Chand & Sons, New Delhi.

Reference Books

- Balachandran, V., & Thothadri, S (2021). Business Law, McGraw Hill, New Delhi.
- Gulshan, S.S. & Kapoor G.K. (2019). Business law, New Age International, New Delhi.
- Tulsian, (2016). Business Law, Tata Mcgrew Hill Co, New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc22_mg52/preview
E-content	<ul style="list-style-type: none"> • https://www.slideshare.net/ChandanMishra82/commercial-law-78913706 • https://www.slideshare.net/nash32/commercial-law-68389890 • https://www.slideserve.com/yepa/commercial-law
Other online resources	<ul style="list-style-type: none"> • https://www.lawnow.org/introduction-to-contracts/ • https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/legal-rules-regarding-consideration/ • https://hallelis.co.uk/contractual-consideration/ • http://lawtimesjournal.in/contract-of-bailment-and-pledge/#:-:text=Bailment%20means%20a%20delivery%20of,a%20special%20kind%20of%20bailment. • http://egyankosh.ac.in/bitstream/123456789/13374/1/Unit-8.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	--	1	1	1	1	1	1	--	--	--
CO2	1	1	1	1	1	1	1	1	--	1
CO3	2	--	3	3	1	--	--	--	2	3
CO4	1	1	1	1	1	1	1	--	--	--
CO5	1	2	2	2	2	1	1	--	--	2
AVG	1	1	1.6	1.6	1.2	.8	.8	.2	.4	1

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part - III: Allied Course VI (AC - VI)	Semester - IV
ORGANISATIONAL BEHAVIOUR	

Course Code: U22ACO6	Hours per week: 5	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To introduce the students the various behaviour of the organizations and their processes to compete in the business world

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Equip the students with the basic idea and introduction on organizational behavior.
- CO2** : Give a light on the concept and difference theories on perception and learning.
- CO3** : Explain importance of personality and attitude
- CO4** : Introduce the concept of group dynamics, conflict and stress and its coping strategies.
- CO5** : Understand the concept of organizational change and development.

UNIT - I: Introduction to OB (15 Hours)

Organisational Behaviour (OB) - Concept - Nature - Importance - Disciplines Contributing to OB - **Historical Evolution of OB*** - Hawthorne Experiments and its Implications.

UNIT - II: Perception and Learning (15 Hours)

Perception - Process - Managerial Implications of Perception. Learning - **Components#** - Theories - Reinforcement Principle - Organisational Behaviour Modification.

UNIT - III: Personality and Attitude (15 Hours)

Personality - Theories - Personality and Behaviour. Attitude - Theories - **Factors in Attitude Formation*** - Attitude Measurement - Attitude Change.

UNIT - IV: Group Dynamics, Conflict and Stress (15 Hours)

Group Dynamics and Behaviour - **Concept and Features of Group*** - Types of Groups - Group Behaviour - Group Norms - Group Decision Making. Conflicts - Functional and Dysfunctional aspects of Conflict. Stress - Features - Causes - Individual and Group Stressors - **Managing Stress#**.

UNIT - V: Organisational Change and Development (15 Hours)

Organisational Change - **Reasons*** - Objectives of Planned Change - Process in Planned Change - Human Reaction to Change - **Resistance to Change#** - Organisational Development - Need - Steps - Interventions.

Extra Credit

Case Study

* Self Learning

Activities: 1. Collect diagram of various motivation theory 2. Quiz

Text Book

- Prasad, L.M. (2021). Organisational Behaviour, Sultan Chand & Sons Publication.

Reference Books

- Aswathappa, K. (2019). Organizational Behaviour. Himalaya Publishing House, Mumbai.
- Subba Rao, P. (2018). Organizational Behaviour. Himalaya Publishing House, Mumbai.
- Rosy Joshi & Shashi, K Gupta. (2020). Organizational Behaviour, Kalyani Publications, Ludhiana.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.nptel.ac.in/noc20_mg51/preview • https://nptel.ac.in/courses/110/106/110106145/
E-content	<ul style="list-style-type: none"> • https://open.umn.edu/opentextbooks/textbooks/30
Other online resources	<ul style="list-style-type: none"> • https://www.iedunote.com/organizational-behavior • https://www.economicdiscussion.net/management/organizational-behaviour/31869 • http://www.simplynotes.in/organisational-behaviour/ • https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf • https://www.researchgate.net/profile/Vijay_Kaul9

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	1	--	1	2	2	--	2
CO2	2	2	2	--	1	--	2	2	--	2
CO3	2	2	2	2	--	--	2	2	2	2
CO4	2	2	2	--	--	1	2	2	2	2
CO5	2	2	2	--	--	--	2	2	--	2
AVG	2.00	2	2	0.6	1.2	0.2	2	2	.4	2

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -IV: Non Major Elective Course (NMEC)		Semester - IV
PRINCIPLES OF MANAGEMENT		
Course Code: U22NME1.1	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To develop basic knowledge on principles of management.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Know the concepts of elements of management knowledge about principles.
- CO2** : Acquire the nature of organization
- CO3** : Apply concepts to the planning.
- CO4** : Train the students, on stuffily security and selection process in use.
- CO5** : Summarize on the recruitment and training procedure in management

UNIT- I: Introduction to Management (6 Hours)

Definition - Nature - **Functions of Management*** - F.W. Taylor's Scientific Management - Henry Fayol's Principles of Management.

UNIT- II: Planning (6 Hours)

Definition - Nature - Objectives - Characteristics of Planning - Types of Plans - **Steps in planning***.

UNIT-III: Organisation (6 Hours)

Organisation - Meaning - Principles - Importance - Organisation Structure - Types of Organisation - **Organisation Chart#** - Departmentation - Delegation- Decentralisation - Meaning - Activities.

UNIT- IV: Staffing (6 Hours)

Staffing - Meaning - Nature - Elements/ Functions - Purpose/ Importance - **Essentials of a Good Staffing Policy*** - Processing of Staffing.

UNIT- V: Recruitment, Selection and Training (6 Hours)

Recruitment: Meaning of Recruitment - **Sources of Recruitment#, Internal Sources#, Advantages and Disadvantages of Internal Sources, External Sources#, Advantages and Disadvantages:** Meaning, Importance, Stages in Selection Procedure. **Training: Meaning, Elements of Training, Importance of Training, Types of Training***.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Draw the flow chart of various types of organisation and Organisation Structure.

Text Book

- Gupta, C.B. (2021). Business Organisation and Management. Sultan Chand & Sons, New Delhi.

Reference Books

- Bhushan, Y.K. (2021). Fundamentals of Business Organisation & Management, Sultan Chand & Sons, New Delhi.
- Dinkar Pagare. (2019). Business Management. Sultan Chand & Sons, New Delhi.
- Prasad, L.M. (2020). Principles of Management. Sultan Chand & Sons, New Delhi.
- Chandan, D. (2020). Management Concepts. Himalaya Publishing House, Mumbai.

Online Resources: (click select module)

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb19_mg09/preview • https://www.classcentral.com/course/nyif-capital-markets-18369
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=CmC8UaCNQFc • https://www.youtube.com/watch?v=-l6C1DIRfzA
Other online resources	<ul style="list-style-type: none"> • http://www.himpub.com/documents/Chapter1383.pdf • http://www.himpub.com/documents/Chapter1696.pdf • http://www.himpub.com/documents/Chapter458.pdf • https://www.tutorialspoint.com/recruitment_and_selection/recruitment_and_selection_tutorial.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	2	2	2	--	--	--	2	2	--	2
CO3	2	2	2	--	--	--	2	2	--	2
CO4	2	2	2	2	--	--	2	2	2	2
CO5	1	3	3	3	--	1	1	--	3	--
AVG	1.6	2	2	1		.4	1.6	1.2	1	1.2

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -IV: Non Major Elective Course (NMEC)	Semester - IV
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CAPITAL MARKET OPERATIONS		
Course Code: U22NME1.2	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objectives

- To provide fundamental knowledge about stock market operations

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Familiarize and explain the basic concepts of capital market.
- CO2** : Understand the basic idea of new issue market.
- CO3** : Determine the trading mechanism in the stock market.
- CO4** : Assess information related to listing of securities.
- CO5** : Gain practical insight on SEBI in security trading.

UNIT I: Capital Market

(6 Hours)

Capital Market - Need and importance - Structure - Primary and Secondary Market.

UNIT II: New Issue Market

(6 Hours)

New Issue Market - Functions - Methods of Issue.

UNIT III: Stock Market

(6 Hours)

Stock Market - Functions of Stock Exchanges.

UNIT IV: Listing of Securities

(6 Hours)

NSE - Procedures - **Advantages of Listing*** - Screen Based Trading Settlement - Depository - Advantages - Depository Participants (DP) - Demat Accounts.

UNIT V: SEBI

(6 Hours)

SEBI - Functions of SEBI - Investors' Protection in Primary Market.

Extra Credit

Case Study

* Self Learning

Activities 1. Quiz 2. Group Discussion

Text Book

- Gordon E., & Natarajan K. (2021). Financial Markets and Institutions, Himalaya Publishing House, New Delhi.

Reference Books

- Gurusamy, S. (2020). Essentials of Financial Services, Tata McGraw Hill

Education Pvt. Ltd., New Delhi.

- Punithavathi Pandiyan. (2021). Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
- Avadhani, V.A., (2018). Indian Capital Market, Himalaya Publishing House.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/imb19_mg09/preview • https://www.classcentral.com/course/nyif-capital-markets-18369
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=wcJ1UAozBbY • https://www.youtube.com/watch?v=ZXYgGtiPKR4 • https://www.youtube.com/watch?v=OJOQvaxK_74
Other online resources	<ul style="list-style-type: none"> • https://investor.sebi.gov.in/pdf/reference-material/beginners.pdf • https://www.researchgate.net/profile/Tamunonimim_Ngerebo • http://cbseacademic.nic.in/web_material/Curriculum19/Class_XII/793_Capital_Market_Operations.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	--	--	1	1	--	--	--
CO2	3	2	2	--	--	1	2	2	--	2
CO3	3	--	--	--	--	2	2	2	--	--
CO4	--	3	3	3	--	--	--	--	3	--
CO5	3	1	3	3	--	--	2	2	2	2
AVG	2.2	1.4	1.8	1.2	-	.8	1.4	1.2	1	.8

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course 7: (CC 7)		Semester - V
CORPORATE ACCOUNTING		
Course Code: U22CO7	Hours per week: 5	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To impart basic knowledge corporate accounting procedures.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Develop in depth knowledge on issue of shares and debentures.
- CO2** : Analyze the valuation of intangible assets and Final Accounts of Companies
- CO3** : Understand amalgamation, Internal and external Reconstruction of a company.
- CO4** : Create the knowledge about the Accounts of Banking Companies.
- CO5** : Know preparation of Accounts of Insurance companies.

UNIT I: Issue of Shares and Debentures (15 hours)

Shares - Types of Shares - Issue of Shares at Par, at Premium and at Discount - Forfeiture and Reissue. Bonus Shares - **Right Issue*** - Journal Entries for Issue of Sweat Equity (ESOP) Shares. Issue of Debentures - Purchase of Debenture: Ex-Interest and Cum Interest.

UNIT II: Valuation of Intangible Assets & Final Accounts of Companies (15 hours)

Valuation of Intangible Asset as per **AS 26:** Shares and Goodwill- **Final Accounts of Companies#** (As per Companies Act 2013) - Managerial Remuneration - Income Statement - Balance Sheet.

UNIT III: Amalgamation , External and Internal Reconstruction (15 hours)

Amalgamation (AS 14): Methods of Purchase Consideration - Amalgamation in the Nature of Purchase and **Merger#**. Internal Reconstruction - Capital Reduction Account.

UNIT IV: Accounts of Banking Companies (15 hours)

Banking Companies Accounts - Rebate on Bills Discounted - **Non-Performing Assets#** - Final Accounts of Banking Companies - Preparation of Profit and Loss Account - Balance Sheet

UNIT V: Accounts Insurance Companies (15 hours)

-Insurance Companies - Life Insurance - Preparation of Valuation Balance Sheet and Revenue Account. Fire and Marine Insurance - Preparation of Revenue Account Only.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Data Collection (Company Final Accounts Annual Report) 2.

Quiz 3. Models (Issue & Valuation of Shares).

Text Book

- Jain, S.P. & Narang, K.L. (2021). Advanced Accountancy, Kalyani Publishers, Ludhiana

Reference Books

- Reddy & Murthy. (2021). Corporate Accounting, Margham Publications, Chennai.
- Shukla, M.C., & Grewal, T.S., (2021). Advanced Accountancy, S.Chand and Co. Ltd., New Delhi.
- Gupta, R.L & Radhaswamy. (2021). Advanced Accountancy, Sultan Chand and Sons, New Delhi.

Marks Scheme

Section A (1*20=20 Marks)	Section B (5*5= 25 Marks)	Section C (3*10=30Marks)
Questions 1 to 20 Theory Questions only	21a) Theory 21 b) Problem 22a) Theory 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25 a)Problem 25b) Problem	Questions 26 to 30 Problems only

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://odp.inflibnet.ac.in/index.php/module_details?course=corporate%20accounting&source=swayam&subsource=UGC
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=qXgxHiabEQM • https://www.youtube.com/watch?v=A-9hEMcSvno • https://www.slideshare.net/janehayden12/a-simple-introduction-about-a-holding-company • https://www.slideshare.net/mcsharma1/accounting-for-share-capital-56771352
Other online resources	<ul style="list-style-type: none"> • http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%201%20-%20V%20Sem.pdf • http://www.universityofcalicut.info/syl/BComIIISem197.pdf • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	2	1	2	2	--	1	1	--	4	--
CO3	2	1	2	2	--	1	2	2	2	5
CO4	1	2	2	--	3	--	1	1	1	3
CO5	--	3	3	3	3	--	--	--	--	3
AVG	2	2.6	2.6	1.8	.6	1	1.6	1.2	1.2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course 9 Elective: (CC9E)		Semester - V
INCOME TAX LAW AND PRACTICE		
Course Code: U22CO8	Hours per week: 5	Credit: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To understand the basic rules and regulations of income tax in India.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Know the basic rules and regulations as per the latest finance Act.
- CO2** : Update the tax rates in the salaried class people.
- CO3** : Gain knowledge about the calculation of income from house property
- CO4** : Get the latest provisions relating to admissible, inadmissible expenses on the heads of income business or profession
- CO5** : Know the calculation on capital gain and other sources income

UNIT I: Basic Tax Procedure

(18 Hours)

Income Tax - **Features*** - History - Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Capital and Revenue - **Residential Status#** - Incidence of Tax - Exempted Incomes.

UNIT II: Income from Salary

(18 Hours)

Salary - Definition - Computation of Income under the Head Salaries - Basis of Charge - **Different Forms of Salary#** - Allowances - Perquisites and their Valuation - Deduction from Salary - Provident Funds - Deductions under Section 80C - Calculation of Tax Liability on Salary Income.

UNIT III: Income from House Property

(18 hours)

House Property - Computation of Income under the Head Income from House Property - Basis of Charge - Determination of Annual Value - Income from Let Out Property - **Self Occupied Property#**- Deductions Allowed.

UNIT IV: Income from Business/ Profession

(18 hours)

Income from Business - Allowable and Disallowable Incomes and Expenses - **Depreciation U/s 32*** - Computation of Taxable Income of Business. Profession - Computation of Taxable Income from Profession.

UNIT V: Income from Capital Gains and Other sources

(18 hours)

Capital Gains Computation of Income from Capital Gains - **Basis of Charge*** - Computation of Long-term and Short-term - Capital Gains - Exemptions 54 only - Computation of Income from Other Sources.

Extra Credit:

Case Study

* Self Learning

Activities :1. Debate.2. Quiz 3. Chartwork (various heads of Income and their provisions)

Text Book

- Gaur, V.P. Narang, Puja Gaur, D.B., & Rajeev Puri. Income Tax Law and Practice, Kalyani Publishers, New Delhi.

Reference Books

- Reddy, T.S., & Hari Prasad, Y. Income Tax Law and Practice, Margham Publications, Chennai
- Mehrotra, H.C. Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
- Vinod K. Singhania. Students Guide to Income Tax Law and Practice, Taxman Publishers, New Delhi.
- Raj K Agrawal, Hand Book on Income Tax, Bharat Law House, New Delhi.

Mark Scheme

Section A (1*20=20 Marks)	Section B (5*5= 25 Marks)	Section C (3*10=30Marks)
1 to 20 Multiple Choice Questions	21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem 25 a) Theory 25b) Problem	Questions 26 to 30 Problems only

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
E-content	<ul style="list-style-type: none"> • https://www.slideshare.net/123456789ASHU/introduction-to-income-tax • https://www.youtube.com/watch?v=Qgt8I3Pgg-Q&ab_channel=CAdilipbadlani • https://www.slideshare.net/anandkankni/income-under-head-salaries • https://www.youtube.com/watch?v=_2Tujn58IqA&ab_channel=CAdilipbadlani • https://www.slideserve.com/verdad/income-from-business-profession-powerpoint-ppt-presentation • https://www.youtube.com/watch?v=3d3ac8cHMDA&list=PL_LgJVrtHe9RoSYISqZXoLUB84Xt_Z1LZj&ab_channel=GroomingEducationAcademy • https://www.youtube.com/watch?v=6bh9QvRZyFA&ab_channel=NitinGoel

Other online resources	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf • http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf • https://www.icaai.org/post.html?post_id=15923
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Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	2	--	--	1	1	2	1
CO2	2	1	1	1	1	2	1	--	--	--
CO3	3	1	3	2	--	--	1	1	2	1
CO4	2	3	3	3	--	--	--	--	2	--
CO5	2	1	3	2	2	--	1	1	2	--
AVG	2.4	1.4	2.6	2.4	.6	.4	.8	.6	1.6	.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation.

Part -III: Core Course V (CC-V)		Semester - V
PRINCIPLES OF INSURANCE		
Course Code: U22CO9E	Hours per week: 5	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To understand the importance of insurance and to acquire the basic knowledge on various types of insurance.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand the nature of insurance business
- CO2** : Familiarize with the life insurance policies
- CO3** : Acquaint with the concept of fire and marine insurance
- CO4** : Know motor and miscellaneous insurance schemes
- CO5** : Understand the regulatory framework of insurance.

UNIT - I: Insurance Contract (15 hours)

Insurance Business - Insurance Contract - Features, Essentials and **Characteristics*** - Difference between Contract and Wagering Agreement - Kinds of Insurance Organisations. Insurance - Functions - Importance - Benefits - **Classification#**.

UNIT - II: Life Insurance (15 hours)

Life Insurance - Difference between Insurance and Assurance - Features - Procedures for Effecting Life Insurance - Classification of Policies - Assignment and Nomination of Life Policies - Life Insurance Corporation of India.

UNIT - III: Fire and Marine Insurance (15 hours)

Fire Insurance - Principles - Distinction between Life, Fire and Marine Insurances - Procedure for taking Fire Insurance Policy - **Types of Fire Policies*** - Fire Insurance Claims. Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Procedure for taking Marine Insurance Policy - Kinds - Marine Losses.

UNIT - IV: Motor and Miscellaneous Insurance (15 hours)

Motor Vehicle and Personal Accident Insurance - **Health Insurance#** - Crop Insurance - Cattle Insurance - Property Insurance - Health Insurance - Role of Private Companies in Insurance.

UNIT V: Regulatory Framework of Insurance and Bancassurance (15 hours)

Indian Insurance Act - Salient Features. IRDA - **Objectives***, Duties, Power, and Functions - Role of IRDA in Appointment of Agents. Bancassurance - Origin - Types - Benefits - Distribution Channels of Bancassurance - RBI and IRDA Guidelines for Bancassurance - Challenges for Bancassurance.

Extra Credit

Case Study

* Self Learning

Activities: 1. Collect various types of communication letters 2. Role play

Text Book

- Periyasamy, P. (2021). Principles and Practice of Insurance. Himalaya Publishing House, Mumbai.

Reference Books

- Mish, M N. (2016). Insurance. Sultan Chand & Sons, New Delhi.
- Inderjit Singh & Rakesh Katyal. (2017). Fundamentals of Insurance. Kalyani Publishers, Ludhiana.
- Panda Ghanshyam. (2019). Principles and Practice of Insurance. Kalyani Publishers, Ludhiana.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_mg24/preview • https://onlinecourses.swayam2.ac.in/cec20_mg08/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=hapKVJuQh-U • https://www.youtube.com/watch?v=PYWYMWG62Xc • https://www.youtube.com/watch?v=lbhuV9xS8vc
Other online resources	<ul style="list-style-type: none"> • https://www.turtlemint.com/what-is-insurance/ • https://nios.ac.in/media/documents/VocInsServices/m2--f2.pdf • https://byjus.com/govt-exams/principles-of-insurance/

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	--	--	2	2	--	2	--
CO2	2	3	2	--	1		3	3	--	1
CO3	2	1	3	--	--	1	2	3	--	--
CO4	1	--	3	3	2	--	--	--	3	3
CO5	2	--	--	2	3	2	--	3	--	3
AVG	2.00	1.2	2.2	1.00	1.2	1.00	1.4	1.8	1.00	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course 10 Elective: (CC10E)		Semester - V
COMPANY LAW		
Course Code: U22CO10E	Hours per week: 5	Credit: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To impart students the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013
- CO2** : Comprehend the procedure for incorporation of companies
- CO3** : Interpret about the information on the issue of prospectus by different companies.
- CO4** : Complete knowledge about the roles and responsibilities of directors and laws relating to Meetings.
- CO5** : Construct an idea about the concept and regulatory provisions relating to Dividends and winding up of a company.

UNIT I: Introduction to Company

(15 hours)

Company - Definition - Characteristics - Lifting of Corporate Veil - **Kinds*** - OPC - Small Company - Holding and Subsidiary Company - Government Company - Foreign Company, Dormant Company - Producer Company - Section 8 Company - Privileges of Private Limited Company -**Conversion of Private Company to Public Company and vice versa#**.

UNIT II: Formation of a Company and Documents

(15 hours)

Company Formation - Steps - Promotion - Promoter - Pre-incorporation Contracts Rights and Duties of a Promoter - Incorporation - **Steps in Incorporation*** - Memorandum of Association - Clauses, Provisions and Procedures for Alteration - Doctrine of Ultra Virus - Doctrine of Constructive Notice - **Doctrine of Indoor Management#** - Exceptions. Articles of Association - Definition, Contents, Provision and Procedures for Alteration, Distinction between Memorandum and Articles of Association.

UNIT III: Prospectus

(15 hours)

Prospectus - Meaning - Self Prospectus - Red Herring Prospectus Contents - Statement in Lieu of Prospectus - Misstatement and Liabilities for Misstatement - Book Building. Shares - Kinds - Procedure for Allotment of Shares - **Irregular Allotment#** - Forfeiture of Shares - Transfer and Transmission of Shares, **Dematerialization*** and Rematerialization of Shares.

UNIT IV: Management of Companies and Meetings of Members (15 hours)

Directors - Kinds of Directors including Women Director and Independent Director - Appointment, Qualification, Disqualification and **Removal of Directors**# - Rights, Duties and Liabilities of Directors - Company Meeting - Types of Meeting - **Annual General Meeting***, Extraordinary General Meeting, Class Meeting, Meeting Convened by National Company Law Tribunal - Chairman of Meeting - Notice, Venue, Quorum for Meetings, Proxies, Types of Resolutions Passed at Meetings - Minutes of Meeting.

UNIT V: Dividends and Winding Up (15 hours)

Dividend - Types - Regulations Relating to Payment of Dividend - **Transfer of Unpaid Dividends*** and Shares to Central Government. Winding Up - Types of - Official Liquidator - Role of **National Company Law Tribunal (NCLT)#** - Insolvency and Bankruptcy Code - Features - Consequences of Winding Up.

Extra Credit:

Case Study

* Self Learning

- Activities: 1. Role Play - Conduct of Board Meetings,
2. Model - Drafting of documents like memorandum of Association.
3. Collection of documents - Annual Report, Prospectus, etc.

Textbook

- Kapoor, N.D. (2021). Elements of Company Law, Sultan Chand and Sons, New Delhi.

Reference Books

- Balachandran, V. & Govindarajan, M. (2020). A Student Hand Book on Company Law and Practice. Vijay Nicole Imprints Private Ltd., Chennai.
- Abdul Gafoor, PMS & Thothadri, S. (2019). Company Law, Vijay Nicole Imprints Private Limited, Chennai.
- Shukla S.M., Jain K. & Mahajan, P. (2021). Company Law, Sahitya Bhawan, New Delhi.
- Avtar Singh. (2020). Company Law. Eastern Book Company, New Delhi.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_hs23/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=hk15Hrp7LaQ • https://www.youtube.com/watch?v=3o_7vjNBu7Q • https://www.youtube.com/watch?v=q0G-RzvBqWk
Other online resources	<ul style="list-style-type: none"> • https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf • https://www.icsi.edu/media/webmodules/CompanyLaw.pdf • http://ebooks.ipude.in/commerce/bcom/term_2/DCOM106_DMGT_201_COMPANY_LAW.pdf • https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	--	--	1	2	2	--	2
CO2	2	3	3	3	3	1	2	2	--	3
CO3	2	2	2	--	--	1	2	2	--	2
CO4	2	3	3	3	--	1	1	--	3	--
CO5	2	3	3	3	--	1	1	--	3	--
AVG	2	2.6	2.6	1.8	.6	1	1.6	1.2	1.2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course 11 (CC 11)		Semester - V
FINANCIAL MANAGEMENT		
Course Code: U22CO11	Hours per week: 5	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective:

- To enable the students to understand the basic financial decision-making procedures and to apply in management of finance.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand of the finance function
- CO2** : Evaluate investment proposals.
- CO3** : Identify the basic financial planning objectives.
- CO4** : Know the need for working capital management.
- CO5** : Acquire information on cash management and dividend policies

UNIT – I: Introduction to Financial Management (15 hours)

Financial Management - Nature - Scope - Objectives - Profit Maximisation Vs. Wealth Maximisation - Significance - Functions of Financial Manager - **Financial Decisions#**.

UNIT - II: Cost of Capital (15 hours)

Cost of Capital - Importance - Types of Cost of Capital - Cost of Debt - Redeemable Debt - Irredeemable Debt, Preference Share Capital - **Redeemable Preference Share - Irredeemable Preference Share, Equity Share Capital*** - Dividend Price Method - Dividend Price + Growth Method - Earnings Price Method - Realised Yield Method - Retained Earnings - Weighted Average Cost of Capital (Simple problems only)

UNIT - III: Financial Planning (15 hours)

Financial Planning - Objectives - **Factors Influencing Financial Planning***- Capital Structure - Factors Determining Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach - EBIT - EPS Analysis - Leverages - Financial - Operating and Composite Leverage.

UNIT - IV: Working Capital Management (15 hours)

Working Capital - **Need*** - Determinants - Estimation of Working Capital Requirements - Receivables Management - Credit Standards - Credit Terms - Collection Policies.

UNIT - V: Cash Management & Dividend Policy (15 hours)

Cash Management - **Objectives*** - Dividends - Types of Dividend - Dividend Policy - Objectives of Dividend Policy - Determinants of Dividend Policy - Walter's Model - Gordon's Model.

Extra Credit

Case Study

* Self Learning

Activities: 1. Quiz 2. Capital Structure Model 3. Reports Collection.

Text Book

- Maheswari, S.N. (2021). Financial Management: Principles and Practice, Sultan Chand and Sons, New Delhi.

Reference Books

- Sharma & Gupta. (2021). Financial Management, Kalyani Publications, Ludhiana.
- Pandey, I.M. (2020). Financial Management, Vikas Publishing House, New Delhi.
- Ramachandran & Srinivasan (2021), Financial Management, Sriram Publications, Trichy.
- Prasanna Chandra. (2021). Financial Management, Tata McGraw Hill, Mumbai.

Section A (1*20=20Marks)	Section B (5*5=25 Marks)	Section C (3*10=30 Marks)
1 to 20 Multiple Choice Questions	21(a) Theory 21(b) Theory 22(a) Theory 22(b) Problem 23(a) Problem 23(b) Problem 24(a) Problem 24(b) Problem 25(a) Problem 25(b) Theory	26 Theory Question. Questions 27 to 30 Problems only.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_mg05/preview
E-content	<ul style="list-style-type: none"> • https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba • https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210 • https://www.youtube.com/watch?v=C6sVwUStfEA • https://www.youtube.com/watch?v=LmIMFTh6Zco • https://www.youtube.com/watch?v=Yf-VmsLc40k&list=PLiaygP8qeQGUFaP0v6NEIyeY6dEmQJ7RJ

Other online resources	<ul style="list-style-type: none"> • http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf • https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf • https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf
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Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	1	1	1	--	--	1	1	--	--	--
CO3	2	2	2	2	--	1	2	2	2	2
CO4	2	2	2	2	--	--	2	2	2	2
CO5	2	3	3	3	3	--	--	--	2	3
AVG	1.6	1.8	1.8	1.4	.6	.6	1.2	.8	1.2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -IV: Non Major Elective Course (NMEC)		Semester - V
PRINCIPLES OF ACCOUNTANCY		
Course Code: U22NME2.1	Hours per week: 3	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objectives

- To learn basic principles of accountancy and to prepare of final accounts of sole trader

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Define basic accounting concept and conventions
- CO2** : Paraphrasing the need of subsidiary books
- CO3** : Interpret the bank reconciliation statement
- CO4** : Compute the depreciation under two methods
- CO5** : Construct final accounts with its adjustments

UNIT I: Journal and Ledger**(9 hours)**

Definition of Accounting - Accounting Concepts and Conventions - Double entry system-Rules -**Advantages*** - Journal - Ledger - Trial Balance.

UNIT II: Subsidiary Books**(9 hours)**

Purchase Day Book - Sales Day Book - Cash Book - Petty Cash Book.

UNIT III: Bank Reconciliation Statement**(9 hours)**

Bank Reconciliation Statement# - Purpose* - Preparation (Simple Problems Only).

UNIT IV: Depreciation accounting**(9 hours)**

Depreciation Accounting# - Meaning - Causes* - Methods - Straight Line Method - Written Down Value Method (Simple Problems Only)

UNIT - V: Final Accounts**(9 hours)**

Final Accounts of Sole Trader# - Adjustment and Closing Entries - (Simple Problems Only).

Extra Credit:

Case Study

* Self Learning

Activities : 1.Quiz 2.Grop Discussion 3.Chart Work

Marks Scheme

Theory :20% Marks Problems: 80%	Total 75 Marks
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Text Book

- Reddy, T.S., & Murthy, Y. (2021). Financial Accounting, Margham Publications, Chennai.

Reference Books

- Jain, S.P., & Narang, K.L. (2022). Financial Accounting, Kalyani Publications, Ludhiana
- Gupta, R.L. & Radhaswamy, M. (2021). Financial Accounting. Sultan Chand & Sons.
- Gupta R.L and Gupta, V.K. (2019). Financial Accounting, Sultan Chand & Sons, New Delhi.
- Shukla, M.C., Grewal T.S., & Gupta, S.P. (2021). Advanced Accounts, S. Chand & Co., New Delhi.

Online Resources

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec20_mg23/preview • https://onlinecourses.swayam2.ac.in/cec20_mg02/preview
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=nUgQYs47w2U • https://www.youtube.com/watch?v=vuetn_POOvM • https://www.youtube.com/watch?v=Y4azRCTTWoU • https://www.learnpick.in/prime/documents/ppts/details/4026/accounting-concepts-principles
Other online resources	<ul style="list-style-type: none"> • https://drive.google.com/file/d/0B_V4Kkm2koFqOUk3VDBIb0hNUEk/view • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	2	--	1	1	--	2	--
CO2	1	1	1	--	--	1	1	--	--	--
CO3	2	2	2	--	--	--	2	2	--	2
CO4	2	2	2	--	--	--	2	2	--	2
CO5	--	3	3	3	3	--	--	--	--	3
AVG	1.6	1.8	1.8	1.4	.6	.6	1.2	.8	1.2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), " "Indicates there is no correlation

Part -IV: Non Major Elective Course (NMEC)		Semester - V
PERSONAL INVESTMENT MANAGEMENT		
Course Code: U22NME2.2	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To make the students to study the concepts, importance, schemes and analysis related to investment.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Describe an idea about investments and its various alternatives
- CO2** : Articulate investment avenues in bank deposit.
- CO3** : Appraise awareness regarding investments made through PSI and bonds
- CO4** : Explain about securities available in secondary market
- CO5** : Summaries about SEBI in investor protection & investor grievance

UNIT I: Investment (9 hours)

Investments - Concepts - Importance - Alternative Forms of Investment - Objectives of Investment - Principles - Types - Calculation of Simple Interest - Compound Interest.

UNIT II: Investment Avenues in Bank Deposit (9 hours)

Bank Investment - Types - Features - **Advantages*** - Fixed Deposit - Savings Bank Account - **Recurring Deposit#** - Current Account.

UNIT III: Post Office Investments and Company Bonds and Deposits (9 hours)

Post Office Investments - NSC, POTD, POSB, PPF - Features - Advantages
Company Debentures/ Bonds - Company Fixed Deposit - Types - Features- **Advantages***.

UNIT IV: Securities Market and Mutual Funds (9 hours)

Securities Market - Primary Market - IPO - Book Building - Secondary Market - Stock Exchanges - Functions - **Trading in Stock Exchanges#** - Advantages of Investing in Shares - Features of Mutual Fund Investments - Types - **Advantages***.

UNIT V: Investor Protection (9 hours)

Role of SEBI and Stock Exchanges in Investor Protection - **Investor Grievance*** and their Redressal System.

Extra Credit:

Case Study

* Self Learning

Activities: 1.Forms Collection 2.Local Broker office Visit 3.Documents SEBI.

Text Book

- Preeti Singh. (2021). Investment Management, Himalaya Publications, Mumbai.

Reference Book

- Punithavathy Pandian. (2013). Security Analysis and Portfolio Management. Vikas Publishing House Private Ltd., Mumbai.
- Sulochana, M. (2014). Investment Management, Kalyani Publishers, New Delhi.
- Rustagi, R.P. (2013). Investment Management: Theory and Practice. Sultan Chand & Sons, New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://nptel.ac.in/courses/110/105/110105035/
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=Xed-GTdun8c • https://www.youtube.com/watch?v=KrcacISG4ek • https://www.youtube.com/watch?v=quyijMloSew • https://www.slideshare.net/MHP1995/stock-exchange-53243893 • https://www.slideshare.net/SayedhadiHedayati/investment-management-67208004
Other online resources	<ul style="list-style-type: none"> • https://www.geektonight.com/investment-management-pdf/ • https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20(2).pdf • https://www.pdfdrive.com/capital-markets-financial-management-and-investment-management-d33414495.html

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	2	2	2	--	--	1	2	2	--	2
CO3	2	2	2	2	--	--	2	2	--	2
CO4	2	--	2	2	--	--	--	--	2	--
CO5	2	3	3	3	--	--	--	--	3	--
AVG	1.8	1.6	2	1.6		.4	1	.8	1	.8

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), " -- " Indicates there is no correlation

Part -III: Core Course 12 (CC 12)	Semester - VI
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MANAGEMENT ACCOUNTING		
Course Code: U22CO12	Hours per week: 6	Credit: 6
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To understand the use of accounting tools for generating information for managerial decision making.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand the concept, and importance of management accounting and financial statement analysis and ratios.
- CO2** : Know preparation of cash flow statement.
- CO3** : Evaluate budget and budgetary control relevant in decision making.
- CO4** : Understand application of marginal costing for management decisions.
- CO5** : Exposure on significance and calculation of capital budgeting decisions.

Unit I: Introduction to Management accounting (18 hours)

Management Accounting - Definition - Objectives - Nature - Scope - Merits and Demerits - **Distinction between Management Accounting, Financial Accounting and Cost Accounting*** - Financial Statement Analysis - Common Size Statements - Comparative Financial Statements - Trend Percentages - Ratio Analysis: Meaning - Classification - Liquidity - Solvency - Profitability - Turnover - Capital Structure Ratios.

Unit II: Cash Flow Statement (18 hours)

Cash Flow Statement - Objectives - Distinction Between Funds Flow Statement and Cash Flow Statement - Preparation of Cash Flow Statement As Per Accounting Standard 3.

Unit III: Budget and Budgetary Control (18 hours)

Budget# and Budgetary Control - **Advantages*** - Preparation of Sales, Production, Production Cost, Purchase, Overhead Cost, Cash and Flexible Budgets. ZBB and its relevance in Decision Making.

Unit IV: Marginal Costing (18 hours)

Marginal Costing - Concept and **Importance*** - Cost Volume Profit Analysis - Break Even Analysis - BEP - Managerial Applications - Margin of Safety - Profit Planning.

UNIT V: Capital Budgeting (18 hours)

Capital Budgeting - **Significance*** - Appraisal Methods - Payback Period -

ARR - Discounted Cash Flow - NPV - Profitability Index - IRR.

Extra Credit

Case Study

* Self Learning

Activities :1.Quiz 2.Group Discussion 3 Master Budget

Text Book

- Sharma, R.K and Shasi, K. Gupta. (2022). Financial Management. Kalyani Publications, Ludhiana.

Reference Books

- Maheswari, S.N. (2021). Financial Management. Sultan Chand & Sons, New Delhi.
- Murthy, A. (2020). Financial Management. Margham Publications, Chennai.
- Pandey, I.M. (2021). Financial Management. Vikas Publishing House Pvt. Ltd., Noida.

Marks Scheme

Section A (20*1=10) Marks	Section B (5*4=20) Marks	Section C (3*10=30) Marks
1 to 20 Multiple choice questions	11(a)Theory 11(b)Problem 12(a) Problem 12(b)Problem 13(a)Problem 13(b)Problem 14(a)Problem 14(b)Problem 15(a)Problem 15(b)Problem	Questions 16 to 20 Problems only

Online Resources:

Swayam course	<ul style="list-style-type: none"> https://onlinecourses.swayam2.ac.in/cec21_cm01/preview https://onlinecourses.nptel.ac.in/noc19_mg36/preview
E-content	<ul style="list-style-type: none"> https://youtu.be/VhW8l4aS-Yk https://youtu.be/5iILpvhY5dc https://youtu.be/eoA8A-RTlxg https://youtu.be/_kRkgO5nm7U https://youtu.be/rn2KV9DkO2g
Other online resources	<ul style="list-style-type: none"> https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf http://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	2	2	2	--	--	1	2	2	--	2
CO3	2	--	2	2	--	--	--	--	2	--
CO4	--	3	3	3	--	--	--	--	3	--
CO5	--	3	3	3	3	--	--	--	--	3
AVG	1	1.8	2.2	1.6	.6	.4	.6	.4	1	1

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), " " Indicates there is no correlation

Part -III: Core Course: (CC13)		Semester - VI
FINANCIAL SERVICES AND MARKETS		
Course Code: U22CO13	Hours per week: 5	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To understand on the financial systems and services in India and to be familiar with the role of regulator of financial markets.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Understand about financial system and its types in India
- CO2** : Familiarize with various functions of Stock exchanges
- CO3** : Enumerate the tools used to analyze various mutual funds scheme
- CO4** : Gain knowledge about concepts of merchant banking and insurance
- CO5** : Evaluate the functions of different rating agencies.

UNIT I: Introduction to Financial Services (15 hours)

Financial Services - Concept - Functions - **Characteristics***. Financial Markets - Concept - Constituents - Money market - Money Market Instruments - Capital Market - Financial Securities - Primary Market - Methods of New Issue - **Book Building#**.

UNIT II: Stock Exchange Services (15 hours)

Secondary Market - Stock Exchanges - Functions - Listing of Securities - Method of Trading (Screen Based Trading) - Rolling Settlement - **Advantages*** - Depository System - Demat - Advantages - Segments of Capital Market - Cash - Derivatives - Debt.

UNIT III: Mutual Funds (15 hours)

Mutual Funds - Genesis - Features - Classification of Mutual Fund Schemes - Portfolio Management Process in Mutual Funds - Regulatory Structure of Mutual Funds in India (AMFI). Securities Exchange Board of India (SEBI) - Constitution - **Functions*** - Powers.

UNIT IV: Merchant Banking and Leasing (15 hours)

Merchant Banking - Origin - Scope - Functions. **Lease Financing#** - Concept - Types - Process - Advantages - **Limitations*** - Funding aspects of Leasing.

UNIT V: Factoring, Forfaiting & Credit Rating (15 hours)

Factoring - Concept - Process - Types - Functions - Advantages - Forfaiting - Advantages - **Differences between Factoring and Forfaiting***. Credit Rating - **Benefits*** - Rating Symbols - Rating Agencies.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Quiz, 2. Field Visit- Financial Consultant's Office 3. Observation of Stock Market Functioning.

Text Book

- Gordon, E. & Natarajan, K. (2021), Financial Markets and Services, Himalaya Publishing House, New Delhi.

Reference Books

- Gurusamy, S. (2010). Financial Markets and Institutions. Vijay Nichole Imprints Pvt. Ltd., Chennai.
- Vasanth Desai. (2020). Indian Financial System. Himalaya Publishing House, New Delhi.
- Varsney, P.N and Mittal, D.K. (2020). Indian Financial System. Sultan Chand & Sons, New Delhi.
- Khan, M Y. (2021). Indian Financial System. Tata McGraw Hill Publishing Company Ltd., New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none"> https://onlinecourses.nptel.ac.in/noc20_mg10/preview
E-content	<ul style="list-style-type: none"> https://www.youtube.com/watch?v=mvqOhBINWjc https://www.youtube.com/watch?v=cEu6cOD5C4k https://www.youtube.com/watch?v=aJJmaZ205_Y&list=P_L2BSNiT5viZUa7QrpQHVp2VR89TqbJu-r https://www.youtube.com/watch?v=28HpCMWfc7k https://www.youtube.com/watch?v=O7QhxverwMo https://www.youtube.com/watch?v=2Xrc32ZvM44
Other online resources	<ul style="list-style-type: none"> http://www.himpub.com/documents/Chapter1321.pdf https://www.classcentral.com/course/swayam-introduction-to-banking-and-financial-markets-17654 http://14.139.185.6/website/SDE/sde168.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1	1	1	--	--	--
CO2	1	1	1	1	1	1	1	--	--	--
CO3	2	2	2	1	1	1	2	2	--	2
CO4	2	2	2	2	--	--	2	2	2	2
CO5	--	3	3	3	--	--	--	--	3	--
AVG	1.2	1.8	1.8	1.6	.6	.6	1.2	.8	1	.8

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part -III: Core Course Theory: (CC 14)		Semester - VI
GOODS AND SERVICES TAX		
Course Code: U22CO14	Hours per week: 6	Credit: 6
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To impart the knowledge about GST and its functions in India.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Enumerate on GST and its structure
- CO2** : Examine the procedure relating to levy GST.
- CO3** : Present ideas on input tax credit.
- CO4** : Explain the various registration procedures under GST.
- CO5** : Apprise compile information on GST general procedures.

Unit I: Introduction and Structure of GST (15 hours)

Indirect Taxes - Direct Tax Vs. Indirect Tax - Goods and Services Tax (GST) - Genesis - Constitutional Amendments - Need, Advantages, Objectives, Features and Impact of GST - Subsuming of Central Taxes. GST Council: Structure and Functions. GST and Technology: Tax Information Exchange System and GST Suvidha Providers - **Structure of GST#** - GST Administration - Appointment of Executive Officers and Administrative Staff - Authorisation of Officers.

Unit II: Levy and Collection of GST (15 hours)

Supply - **Scope of Supply*** - Schedules under GST Act - Essentials of Supply under CGST/SGST - Types of Supply - Levy of Tax on Interstate and Intra-state Supply of Goods and Services - Treatment of Free Samples under GST - Time, Value and Place of Supply.

Unit III: Input Tax Credit (ITC) (15 hours)

Input Tax Credit: Documentary Requirement and Conditions for Claiming ITC - Reversal of ITC - **Utilisation of ITC*** - Conditions and Eligibility for Getting ITC - **Restrictions of ITC#** - Availability of Tax Credit in Special Circumstances - ITC in respect of Capital Goods - Restrictions on Period on Available ITC. ITC in respect of Goods Sent for Job-Work - Procedures - Tax Rates on Job Work.

Unit IV: Registration under GST (15 hours)

Registration Requirements - **Advantages of Registration in GST*** - Aggregate Turnover Limit for Registration - Compulsory and Deemed Registration - Exemption from Registration - Documents Required for Registration - Cancellation of Registration - Grant of Registration to Casual Taxable Persons and Non-resident Taxable Persons.

Unit V: General Procedures (15 hours)

Composition Scheme, Reverse Charge, E-Invoicing and **E-Way Bill#** - Tax Invoice, Credit and Debit Notes: Contents - Time Limit and Manner of Issuing Invoice - Bill of Supply - Refund Voucher. Tax Invoice and Credit or Debit Notes - Transportation of Goods Without Issue of Invoice - Issue of Credit or Debit Note. Returns, Payment of Tax and Refunds - Accounts and Records - Assessment and Audit.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Collect the various forms relates with Registration and Returns of GST 2. GST Calculations for bill of supply 3. Data Collections: Related with recent amendments.

Text Book

- Balachandran, V. (2022). Indirect Taxation, Sultan Chand & Co. New Delhi.

Reference Books

- Datey, V.S. GST - Ready Reckoner. (2021), Taxmann Publication (P) Ltd., New Delhi.
- Mehrotra, H.C. & Agarwal, V.P. (2020) Goods and Service Tax, Sahitya Bhawan Publication, Agra.
- Kamal Garg. (2019). Understanding GST. Barat Law House Pvt. Ltd., New Delhi.

Online Resources:

Swayam Course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/noU22_cm05/preview
E-Content	<ul style="list-style-type: none"> • https://idtc.icai.org/gst-topic-wise-study-material-list.html • https://www.youtube.com/watch?v=65XiVjuZYtc&ab_channel=DeltaStep • https://www.youtube.com/watch?v=07orUf5v7dw&ab_channel=Ekeeda-CommerceandManagement
Other online resources	<ul style="list-style-type: none"> • https://drive.google.com/file/d/1uZoGSyt1kojGfX3l-MFJbXSAEDWbWCC7/view • https://drive.google.com/file/d/198k1iE_7RU1FPZGxTBUszxxo-TDEq5CA/view • https://drive.google.com/file/d/1pbLzTjIz-8DE28-KgAYgrKeq4ZwyZVKF/view

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	--	--	1	1	--	--	--
CO2	2	2	2	--	--	1	2	2	--	2
CO3	2	2	3	3	--	1	2	2	3	2
CO4	--	3	3	3	--	--	--	--	3	--
CO5	1	3	3	3	3	1	1	--	3	3
AVG	1.2	2.2	2.4	1.8	.6	.8	1.2	.8	1.8	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation

Part - III: Core Course 15 (CC 15)		Semester - VI
AUDITING		
Course Code: U22CO15	Hours per week: 6	Credit: 6
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To comprehend meaning and elements of auditing and gain knowledge for execution of audit.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Familiarize the students with principles and procedure of auditing
- CO2** : Explain vouching of trading transaction and verifications and valuation of assets
- CO3** : Summarize on audit evidence and depreciation.
- CO4** : Assess on audit of limited comprise.
- CO5** : Summarize audit report and latest trends in auditing computerized system

UNIT I: Introduction to Auditing and Auditing Standards (18 hours)

Auditing - Definition - Evolution - Scope - Objectives - **Auditing Vs. Accounting*** - Classification - Benefits - Limitations Basic Principles for Governing an Audit. Auditing and Assurance Standards (AAS) - Objectives - Functions - AAS-1 to AAS-7.

UNIT II: Internal Control System and Vouching (18 hours)

Internal Control System - Nature - Objectives - Internal check - Objectives and Principles Regards: Wage Payments, Cash Sales, Cash Purchase - Procedure of Audit - Audit Programme - Vouching of Cash Transactions, Trading Transactions and Impersonal Ledgers - **Types of Voucher*** - Valuation and Verification of Assets and Liabilities - Verification Vs. Vouching - Verification Vs. Valuation.

UNIT III: Audit Evidence, Depreciation & Reserves (18 hours)

Audit Evidence - Types - Reliability of Audit Evidence - Methods to Obtain Audit Evidence - **Causes*** - Auditors Duties Regarding Depreciation - Reserves - Classification of Reserves - Secret Reserves - **Auditors Duties#** Regarding Secret Reserves - Emerging Areas of Auditing.

UNIT IV: Audit of Limited Companies (18 hours)

Share Capital Audit - Share Transfer Audit - Divisible Profit and Dividend Apportionment, Qualification, Rights, Duties and **Liabilities of Company Auditors#** - Audit Reports.

UNIT V: Audit Report and Investigation (18 hours)

Types of Audit Report - Distinction between Report and Certificate - **Differentiate between Investigation and Auditing*** - Types of Investigation - **Professional Ethics#** - Auditing of Computerized Accounting - Role of Auditor in EDP Environment.

Extra Credit:

Case Study

* Self Learning

Activities : 1.Report Collection 2.Viste Local Audit Office

Text Book

- Tandon, B.N., Sudharsanam, S. & Sundarabahu, S. (2021). Hand Book of Practical Auditing, S. Chand & Co., New Delhi

Reference Books

- Dingar Pagare, (2021). Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
- Batra, V.K., & Bagarrta, K.C. (2020). Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Jagadish Prakash. (2020). Auditing. Kalyani Publishers, Ludhiana.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://www.classcentral.com/course/auditing-part1-conceptual-foundations-11798
E-content	<ul style="list-style-type: none"> • https://www.youtube.com/watch?v=zuaVL3PMqj4&ab_channel=DrSHIVAJIRSHELKE • https://www.slideshare.net/gopikrishz/auditing-46200775 • https://www.slideshare.net/AjayNazarene/unit-4-vouching • https://www.slideshare.net/ali03444/audit-evidence-presentation • https://www.slideshare.net/EasyStudy3/chapter-audit-report • https://slideplayer.com/slide/7903131/
Other online resources	<ul style="list-style-type: none"> • http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf • http://www.gdcbemina.com/docs/Auditing.pdf • https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf • http://www.universityofcalicut.info/SDE/BCom_Auditing.pdf • http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf

Relationship Matrix for COs, POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1		--	1	1	--	--	--
CO2	2	2	2	2	--	1	2	2	2	--
CO3	2	3	3	3	--	--	2	2	3	2
CO4	--	3	3	3	--	--	--	--	3	--
CO5	--	3	3	3	3	--	--	--	3	3
AVG	1	2.4	2.4	2.2	.6	.4	1	.8	2.2	1

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), " " Indicates there is no correlation

Part - III: Core Course 19 Elective (CC19E)		Semester - VI
HUMAN RESOURCE MANAGEMENT		
Course Code: U22CO16E	Hours per week: 5	Credit: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Objective

- To provide knowledge on understanding and managing human resources in organizations.

Course Outcomes (COs)

After completing this course, the student shall be able to:

- CO1** : Enumerate the basic concept of HRM.
- CO2** : Explain various recruitment and selection methods.
- CO3** : Examine the training methods followed in an organization
- CO4** : Summarize on the concept of compensation and employee participation in management
- CO5** : Identify the human resource audit and recent trends in HRM.

UNIT I: Introduction to HRM (15 Hours)

Human Resource Management (HRM) - Evolution and Development of HRM - Significance - Functions - Objectives - **HRM Vs. Personnel Management*** - HRM Policies and Procedures - Qualities of HR Manager. Human Resource Planning - Process - Challenges in Human Resource Planning.

UNIT II: Recruitment & Selection (15 Hours)

Recruitment - Objectives - Process - Factors Affecting Recruitment - Sources of Recruitment - **Recruitment Techniques#**. Selection - **Significance*** - Factors affecting Selection Decisions - Procedure - Tests - Interviews - Placement - Orientation and Induction.

UNIT III: Training & Performance Appraisal (15 Hours)

Training - Benefits - Need - Stages - Principles - Areas of Training - Methods. Performance Appraisal - **Significance*** - Methods - Problems - Promotion, Transfer and Demotion - Employee Retention and Attrition Management- Work-Life Balance - Work Ethics.

UNIT IV: Compensation Management (15 Hours)

Employee Compensation Management - Fringe Benefits - Safety and Health - Motivation - Grievance and Discipline - **Collective Bargaining#** - Employee Participation in Management -

UNIT V: HR Audit & Recent Trends in HRM (15 Hours)

Human Resource Audit - **Objectives*** - Areas of HR Audit. Recent Trends in HRM - Basics of E-HRM and IHRM - **Employer's Brand#** - Competency Mapping - Business Process Outsourcing - Knowledge Management - Talent Management.

Extra Credit:

Case Study

* Self Learning

Activities: 1. Conduct quiz programme 2. Collect specimen copies of Import Procedure and Documents

Text Book

- Subba Rao, P. (2021). Human Resource Management and Industrial Relations. Himalaya Publishing House, Mumbai.

Reference Books

- Gupta, C.B. (2021). Human Resource Management. Sultan Chand and Co. Ltd., New Delhi.
- Aswathappa, K. (2021). Human Resource Management. Tata Mc Graw Hill Publishing Company Ltd., New Delhi.
- Khanka, S.S. (2019). Human Resource Management. Sultan Chand and Co. Ltd., New Delhi.

Online Resources:

Swayam course	<ul style="list-style-type: none"> • https://onlinecourses.swayam2.ac.in/cec21_mg06/preview • https://onlinecourses.nptel.ac.in/noc20_mg15/preview
E-content	<ul style="list-style-type: none"> • https://brauss.in/hrm-basic-notes.pdf • http://kamarajcollege.ac.in/Department/BBA/III%20Year/e003%20Core%2019%20-%20Human%20Resource%20Management%20-%20VI%20Sem.pdf
Other online resources	<ul style="list-style-type: none"> • https://open.umn.edu/opentextbooks/textbooks/71 • https://mrcet.com/downloads/MBA/digitalnotes/Human%20Resource%20Management.pdf

Relationship Matrix for COs, POs and PSOs

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CO1	1	1	1	--	--	1	1	--	--	--
CO2	2	1	2	2	--	1	1	--	2	--
CO3	1	1	2	2	--	--	1	1	2	1
CO4	1	3	3	3	--	--	1	1	2	1
CO5	2	--	2	2	--	--	--	--	2	--
AVG	1.4	1.2	2	1.8	--	.4	.8	.4	1.3	.4

Notes: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), "--" Indicates there is no correlation