

A.D.M.COLLEGE FOR WOMEN (AUTONOMOUS)

(Accredited With 'A' Grade By NAAC 3rd Cycle)
(Affiliated to Bharathidasan University, Tiruchirappalli)

NAGAPATTINAM – 611 001

PG AND RESEARCH DEPARTMENT OF COMMERCE



SYLLABUS

B.Com.

(2021-2024 Batch)

A.D.M COLLEGE FOR WOMEN (AUTONOMOUS), Nagapattinam
 (Nationally Accredited with 'A' Grade by NAAC 3rd Cycle)

Bloom's Taxonomy Based Assessment Pattern

Knowledge Level

K1 – Acquire/Remember;	K2 –Understanding;	K3 –Apply;	K4 –Analyze;	K5 –Evaluate;	K6 -Create
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1. Part I,II and III

Theory (External + Internal=75+ 25=100marks)

External/Internal					
Knowledge Level	Section	Marks	Hrs.	Total	Passing Mark
K1-K3	A(Answer all)	10 ×2 =20	3	75	30
K3-K6	B(Either or pattern)	5 ×5 = 25			
K3-K6	C(Answer 3 out of5)	3 ×10 =30			

PG AND RESEARCH DEPARTMENT OF COMMERCE
B.Com. COURSE STRUCTURE UNDER CBCS
(2021-2024 Batch)
OBE ELEMENTS

Programme Educational Objectives (PEO):

PEO 1:	To build a strong foundation in accounting, income-tax law and practice, cost and management accounting and business environment.
PEO 2:	To prepare students for career options in banking, marketing, company law and related fields.
PEO 3:	To equip students with skills to excel in their future careers.
PEO 4:	To prepare students to enter Masters Programme like M.Com., M.B.A., and Pursue professional programmes like C.A., A.C.S., ICWA, CMA, etc.
PEO 5:	To develop entrepreneurial skills in students.

Programme Outcomes (PO):

On completion of the course the learner will be able

PO 1:	To provide well trained professionals for the industries, banking sector, insurance companies, etc. to meet the manpower requirements.
PO 2:	To acquire conceptual knowledge on various kinds of accounting.
PO 3:	To develop business skills and knowledge to meet the current and future expectation of business, industries and economy at the national and global level.
PO 4:	To create self-confidence and offer reliable educational resources that fill the academic standards and innovations.
PO 5:	To offer practical exposures which could equip the students to face the challenges in commerce and business in modern days.

Programme Specific Outcomes (PSO):

On completion of the course the learner will be able

PSO 1:	To demonstrate progressive learning of various tax issues and tax forms related to individuals.
PSO 2:	To gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
PSO 3:	To recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
PSO 4:	To prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA, CMA and other courses.
PSO 5:	To do higher education and advance research in the field of commerce and finance.

B.Com.- 2021- 2024 Batch

STRUCTURE OF THE PROGRAMME

Part	Title of the part	No. of Courses	Hours	Credit
I	LC- Language Course	4	24	12
II	ELC – English Language Course	4	24	12
III	CC- Core Course	15	84	75
	AC –Allied Course	4	16	12
	MBE - Major Based Elective	3	15	11
IV	NME - Non- Major Elective	2	4	4
	SBE - Skill Based Elective	3	6	6
	SSD – Soft Skill Development	1	2	2
V	VE - Value Education	1	2	2
	ES - Environmental Studies	1	2	2
	EA - Extension Activities	0	0	1
	GS - Gender Studies	1	1	1
	Total		39	180

Extra Credit Course:

Year	Semester	Course	Title of the Course	Hours	Credit
I	I	Extra Credit Course	Basics of Accounting I	30	2
	II		Basics of Accounting II	30	2

B.Com. 2021- 2024 Batch

SCHEME OF THE PROGRAMME

Sem.	Part	Course Code	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
							CIA	SE	
I	I	LCTA	LC- Language Course – Ikkala Ilakkiyam	6	3	3	25	75	100
	II	LCEA	ELC – English Language Course - Prose for Effective Communication	6	3	3	25	75	100
	III	CUA	CC- Core Course I – Principles of Accountancy	6	5	3	25	75	100
		CUB	CC- Core Course II – Statistical Methods for Business	6	5	3	25	75	100
		CUA1	AC – Allied Course I – Business Environment	4	3	3	25	75	100
	V	VE	Value Education	2	2	3	25	75	100
	Total				30	21			
II	I	LCTB	LC- Language Course – Idaikala Ilakkiyamum Puthinamum	6	3	3	25	75	100
	II	LCEB	ELC – English Language Course – Poetry for Effective Communication	6	3	3	25	75	100
	III	CUC	CC - Core Course III - Marketing	6	5	3	25	75	100
		CUD	CC- Core Course IV - Business Accounting	6	5	3	25	75	100
		CUA2	AC -Allied Course II – Business Economics	4	3	3	25	75	100
	V	ES	ES – Environmental Studies	2	2	3	25	75	100
	Total				30	21			

III	I	LCTC	LC- Language Course – Kappiyamum Nadagamum	6	3	3	25	75	100
	II	LCEC	ELC – English Language Course- Drama for Effective Communication	6	3	3	25	75	100
	III	CUE	CC - Core Course V – Financial Accounting	6	5	3	25	75	100
		CUF	CC - Core Course VI- Business Laws	6	5	3	25	75	100
		CUA3	AC -Allied Course III- Business Communication	4	3	3	25	75	100
	IV	CUE1	NME -Non Major Elective I– Elements of Insurance / Principles of Management	2	2	3	25	75	100
Total				30	21				600
IV	I	LCTD	LC- Language Course – Pandaya Ilakkiyamum Urainadayum	6	3	3	25	75	100
	II	LCED	ELC – English Language Course – Short Stories for Effective Communication	6	3	3	25	75	100
	III	CUG	CC – Core Course VII – Cost Accounting	6	5	3	25	75	100
		CUH	CC – Core Course VIII- Banking Theory Lawand Practice	4	4	3	25	75	100
		CUA4	AC - Allied Course IV- Company Law and Secretarial Practice	4	3	3	25	75	100
	IV	CUE2	NME - Non Major Elective II- Banking Practices/Leadership	2	2	3	25	75	100
		CUS1	SBE – Skill- Based Elective I- Indirect Tax Laws	2	2	3	25	75	100
	Total				30	22			

V	III	CUI	CC – Core Course IX – Corporate Accounting	6	6	3	25	75	100
		CUJ	CC- Core Course X – Financial Management	6	6	3	25	75	100
		CUK	CC – Core Course XI – Auditing	4	4	3	25	75	100
		CULa	CC- Core Course XII – Computer Application in Business – Theory	2	2	3	10	30	40
		CULby	CC- Core Course XII – Computer Application in Business – Practical	2	2	3	15	4 5	60
		CUE3	MBE –Major Based Elective I – Financial Services /International Marketing	4	3	3	25	75	100
		IV	CUS2	SBE –Skill Based Elective II- Salesmanship	2	2	3	25	75
CUS3	SBE – Skill Based Elective III- E-Commerce		2	2	3	25	75	100	
SSD	Soft Skill Development		2	2	3	25	75	100	
Total			30	29				800	
VI	III	CUM	CC- Core Course– XIII – Income Tax	6	6	3	25	75	100
		CUN	CC- Core Course– XIV – Management Accounting	6	5	3	25	75	100
		CUO	CC – Core Course– XV– Entrepreneurship Development	6	5	3	25	75	100
		CUE4	MBE – Major Based Elective II- Human Resource Management / Services Marketing	6	4	3	25	75	100
		CUE5	MBE – Major Based Elective III - Investment Management /Insurance Management	5	4	3	25	75	100
	V	GS	GS – Gender Studies	1	1	3	25	75	100
Total			30	26				600	
Grand Total			180	139				3900	

Semester-I / Core Course -I	Principles of Accountancy	Course Code: CUA
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about the basic concepts and principles of accountancy. • To enable the students to gain working knowledge about final accounts. • To educate the students about non-trading concern, account current and average due date. • To provide knowledge about single entry system of accounting. • To inculcate knowledge on depreciation accounting. 	
UNIT	CONTENT	HOURS
I	Introduction to Accounting Introduction – Accounting Concepts and Conventions - Indian Accounting Standards -AS-1, AS-5, AS-9, AS-10 – Journal, Ledger, Subsidiary books and Trial Balance	18
II	Final Accounts of Trading Concern Final Accounts of sole traders-Trading and Profit and Loss Account, Balance Sheet with simple adjustments	18
III	Final Accounts of Non -Trading Concern Accounts of Non-profit organization-Receipts and Payments Account - Income and Expenditure Account and Balance Sheet - Average due date – Account Current	18
IV	Single Entry and Bills of Exchange Single Entry – Statement of Affairs or Net worth Method, Conversion Method - Bills of Exchange – Trade Bill – Accounting Treatment (Excluding Accommodation Bill)	18

V	Depreciation Accounting Depreciation – Provisions and Reserves – Straight Line Method, Written down Value Method and Annuity Method - AS-6	18
VI	Provisions and Reserves Provisions and Reserves – Meaning – Distinction between Provisions and Reserves – Types of Reserves – Reserve Fund – Sinking Fund	-

Text Book:

1. Jain. S.P. & Narang.K.L., Principles of Accountancy, Kalyani Publishers, Chennai, 5th Revised Edition, 2012.

Reference Books:

1. Gupta R.L. & Radhaswamy , Advanced Accountancy, Sultan Chand & Sons., New Delhi., 2014.
2. Dr. Reddy. T.S. & Dr. Murthy.A , Financial Accounting, Margham Publications, Chennai, 2012.

Web Resources:

- <http://www.principlesofaccounting.com>
- www.ddegjust.ac.in
- <https://www.mbacystalball.com>

Course Outcomes:

On completion of the course, students should be able to

- | |
|--|
| <p>CO1: Understand the concepts relating to Accounts.</p> <p>CO2: Learn about various provision of accounts .</p> <p>CO3: Gain knowledge about the responsibilities of a accounts concern towards different groups of society.</p> <p>CO4: Understand the concept of non trading accounts.</p> <p>CO5: Gain knowledge about bill exchange.</p> |
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Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	M	M	S	S	S	M	S	S
CO2	S	S	S	S	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	M
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N – No Correlation

Semester-I / Allied Course -I	BUSINESS ENVIRONMENT	Course Code: CUA1
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To expose the students about the various aspects related to business environment. • To impart knowledge about economic and non-economic environment. • To provide knowledge about the social responsibilities of business. • To inculcate knowledge on business ethics. • To educate the students about corporate governance. 	
UNIT	CONTENT	HOURS
I	Introduction to Business Environment Definition –Nature, Significance, Characteristics and Classification of Business Environment – Objectives of Business – Nature and Scope of Modern Business	12
II	Economic and Non- Economic Environment Basic Aspects of Business - Economic Environment of Business –Non-Economic Environment of Business – Economic System and Environment	12
III	Social Responsibilities of Business Concept and Definition – Nature – Need – Case for and against Social Responsibility – Limits to social Responsibilities – Responsibilities towards Different Groups – Social Responsibility of Business in India	12
IV	Business Ethics Concept – Nature –Need – Elements – Levels – Sources of Ethical Standards – Factors Governing Business Ethics – Benefits of	12

	Ethical Codes – Developing a Corporate Ethical Programme	
V	Corporate Governance Concept – Need and Significance – Fundamental Principles – Confederation of Indian Industry (CII) - Code of Corporate Governance – SEBI Code of Corporate Governance – Corporate Governance in India	12

Text Book :

1. Dr. Gupta.C.B., Business Environment, Sultan Chand & Sons., New Delhi.

Reference Books:

1. Francis Cherunilam, Business Environment and Policy, Himalaya Publishing House, New Delhi, 2013.
2. Dr. Sankaran.S., Business Environment, Margham Publications, Chennai 2013.

Web Resources:

1. [http://www.financialeconomicsof/2011/04/economic environment kinds ofenvironment.html](http://www.financialeconomicsof/2011/04/economic%20environment%20kinds%20of%20environment.html)
2. [http://www.answers.com/Q/impactof economic environment of business](http://www.answers.com/Q/impactof%20economic%20environment%20of%20business)

Course Outcomes:

On completion of the course, students should be able to

- CO1: Understand the concepts relating to business environment.
- CO2: Learn about various environmental factors.
- CO3: Gain knowledge about the responsibilities of a business concern towards different groups of society.
- CO4: Understand the concept of business ethics.
- CO5: Gain knowledge about corporate governance.

Semester-II / Core Course -III	MARKETING	Course Code: CUC
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about various aspects and functions of marketing. • To provide information about buyer behaviour. • To inculcate knowledge about pricing and distribution. • To expose the students about promotion mix. • To educate the students about MIS and direct marketing. 	
UNIT	CONTENT	HOURS
I	Introduction Marketing - Evolution – Definition- Classification- Objectives- Selling vs. Marketing – Modern Concepts - Social Marketing – Role of Marketing in Economic Development - Functions – Buying- Selling - Transportation –Warehousing – Standardization – Grading – Packaging	18
II	Buyer Behaviour Buyer Behaviour – Buying Motives – Market Segmentation - Product - Features - Classification - New Product Planning and Development – Product Mix - Product Life Cycle - Branding - Brand Loyalty -- ISO Series and AGMARK – ISI	18
III	Pricing and Distribution Pricing Objectives –Kinds of Pricing – Factors affecting Pricing decisions - Channels of Distribution - Meaning – Types of distribution Channels – Factors affecting choice of Channels of Distribution	18
IV	Promotion Mix Advertising – Definition – Importance – Objectives – Merits and Demerits of Advertising - Kinds of Advertising – Advertising Media – Social Media – Sales Promotion – Methods - Personal selling – Qualities - Functions of Salesman	18

V	Marketing Information System and Direct Marketing Marketing Information System - Marketing Research- Features – Direct Marketing - e -Business – Telemarketing - On- line Marketing	18
VI	Marketing and Society Introduction – Social Responsibility –Economic Aspects–Social Aspects– Social Criticism of Marketing	-

Text Book

Pillai R.S.N. &Bhagavathi, Modern Marketing – Principles and Practices, S.Chand& Company Ltd, New Delhi, 2014.

Reference Books

1. Rajan Nair &Sanjith , Marketing, Sultan Chand & Sons, New Delhi, 2018.
2. Sherlekar S.A, Marketing Management, Himalaya Publishing House, New Delhi, 2012.

Web Resources

www.pondiuni.edu.in

<https://oxidian.ch>

Course Outcomes

On Completion of the Course, Students should be able to

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|---|
| <ul style="list-style-type: none"> • Understand the basic concepts and functions of marketing. • Assess about consumer behaviour, product and brand strategies. • Understand the pricing decisions and distribution channels. • Acquire knowledge about advertising and personal selling. • Learn about the recent trends in direct marketing and MIS. |
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Mapping of Cos with Pos & PSOs

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	M	S	S	S	S	S	S
CO2	S	S	S	S	S	S	M	S	S	S
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	M	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N – No Correlation

Semester-II / Core Course -IV	BUSINESS ACCOUNTING	Course Code: CUD
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> To impart knowledge about branch and departmental accounts. To provide knowledge about hire purchase and instalment purchase system. To make the students to understand about royalty accounts. To enable the students to gain working knowledge about fire insurance claims for loss of stock and profit. To inculcate knowledge on preparation of insolvency accounts of individuals. 	
UNIT	CONTENT	HOURS
I	Branch and Departmental Accounts Concept of Dependent Branches; Accounting methods: Debtors System, Stock and Debtors System, Branch Final Account System – Departmental Accounts	18
II	Hire Purchase Accounts and Installment Purchase System Accounting for Hire-Purchase Transactions, Journal entries and Ledger accounts in the books of Hire Vendors and Hire Purchaser for large value items including Default and Repossession – Installment Purchase System	18
III	Royalty Accounts Royalty Accounts - Lessor, Lessee, Minimum Rent, Short workings, Recoupment of Short workings, Accounting entries and Ledger accounts	18
IV	Insurance Claims Fire Insurance claims for Loss of Stock – Calculation of Claims for Loss of Profits – Average Clause	18
V	Insolvency Accounts Insolvency Accounts – Statement of Affairs – Deficiency	18

	Account (insolvency of individual only).	
VI	Insurance Policy Insurance Policy - Different types of Insurance facilities to Business- Premium Rates - Calculations and Benefits to Customers	-

Text Book

Jain. S.P. & Narang. K.L., Principles of Accountancy, Kalyani Publishers, Chennai, 5th Revised Edition, 2012.

Reference Books

1. Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons., New Delhi., 2014
2. Dr. Reddy. T.S. & Dr. Murthy. A, Financial Accounting, Margham Publications, Chennai, 2012

Web Resources

- <http://www.accountingcoach.com>
- <http://www.myaccountingcourse.com>
- <http://www.principlesofaccounting.com>

Course Outcomes

On completion of the course, students should be able to

<p>CO1: Understand the methods of branch and departmental accounts.</p> <p>CO2: Gain knowledge on hire purchase and instalment purchase system.</p> <p>CO3: Acquire knowledge about royalty accounts.</p> <p>CO4: Understand fire insurance claims for loss of stock and profit.</p> <p>CO5: Prepare insolvency accounts of individuals.</p>
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Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	M	S	S	S	M	M
CO2	S	S	S	S	M	S	S	S	M	M
CO3	S	S	S	S	M	S	S	S	M	M
CO4	S	S	S	S	M	S	S	S	M	M
CO5	S	S	S	S	M	S	S	S	M	M

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N – No Correlation

Semester-II / Allied Course -II	BUSINESS ECONOMICS	Course Code: CUA2
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about the concept of business economics, micro and macroeconomics. • To gain knowledge about demand and indifference curve analysis. • To study about the various functions of production. • To inculcate knowledge about supply and cost concepts. • To provide knowledge about the various market structures. 	
UNIT	CONTENT	HOURS
I	Introduction Business Economics – Meaning - Definition – Scope and Nature – Concepts applied in Business Economics - Micro and Macro Economics applied to Business. Current Economic Affairs	12
II	Demand Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Indifference Curve Analysis – Indifference Schedule – Indifference Curve – Marginal Rate of Substitution – Consumers’ Equilibrium	12
III	Production Production Function – Isoquant Curves – Scale of Production – Economics of Large Scale Production - Limitations	12
IV	Supply and Cost Supply Schedule - Law of Supply – Supply Curve – Elasticity of Supply – Cost and Revenue – Fixed Cost – Variable Cost – Total Cost, Marginal Cost and Average Cost – Long run Short run curves – Average and Marginal Revenue	12

V	Market Structure Market Structure – Optimum Firm – Pricing under Perfect Competition and Monopoly - Price Discrimination – Pricing under Monopolistic Competition – Pricing in Public Utilities	12
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Text Book

Dr.Sankaran .S, Business Economics, Margham Publications, Chennai, 2013.

Reference Books

- Andrew Gillespice, Business Economics, Oxford University Press, 2013.
- Ahuja H. L., Business Economics, S. Chand & Co., New Delhi, 2019.
- Misra and Puri , Business Economics, Himalaya Publishing House, New Delhi.
- Sundharam K.P.M. and Sundharam , Business Economics, Sultan Chand & Sons., New Delhi.

Web Resources

- <https://examupdates.in>
- www.dphu.org

Course Outcomes

On completion of the course, students should be able to

- CO1: Understand the concepts of business economics, micro and macro economics.
- CO2: Understand demand and indifference curve analysis.
- CO3: Gain knowledge on various functions of production.
- CO4: Understand supply analysis and cost concepts.
- CO5: Acquire knowledge about pricing under various market structures.

Semester-III / Core Course -V	FINANCIAL ACCOUNTING	Course Code: CUE
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To educate the students about the basic concepts in partnership and admission of partners. • To provide knowledge about retirement and death of a partner. • To inculcate knowledge on dissolution of a firm and insolvency of partners. • To impart knowledge about the legal provisions regarding issue of shares. • To enable the students to gain working knowledge about forfeiture and Reissue of forfeited shares. 	
UNIT	CONTENT	HOURS
I	Partnership Accounts Partnership Accounts – Capital Accounts, Current Accounts, Division of Profits and Treatment of Goodwill. Admission of a Partner	18
II	Retirement and Death of a Partner Retirement of a Partner – Death of a Partner – Executors - Joint Life Policy – Treatment of Joint Life policy	18
III	Dissolution of a firm Dissolution of a Firm – Garner Vs. Murray – Piece Meal Distribution – Insolvency of a partner or partners	18
IV	Introduction to Company Accounts Company Accounts – Introduction – Legal Provisions regarding Issues of Shares – Applications, Allotment, Calls, Premium and Discount – Accounting entries	18
V	Forfeiture and Reissue of Shares Forfeiture of shares – at par, at discount, at premium - re-issue	18

	of Forfeited Shares issued with oversubscription and pro-rata allotment – Accounting entries	
VI	Sale of a firm to a Company Sale of a firm to a Company – Purchase Consideration – Accounting Entries	-

Text Book

Jain. S.P. & Narang.K.L., Business Accounting, Kalyani Publishers, Chennai, 5th Revised Edition, 2012.

Reference Books:

1. Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons., New Delhi., 2014.
2. Dr. Reddy. T.S. & Dr. Murthy.A, Financial Accounting, Margham Publications, Chennai, 2012.

Web Resources

- ncert.nic.in
- jandkicai.org
- www.pearsoned.ca
- <https://www.toppr.com>

Course Outcomes

On completion of the course, students should be able to

- | |
|---|
| <p>CO1: Discuss about the legal provisions regarding issue of shares.</p> <p>CO2: Assess forfeiture and reissue of forfeited shares.</p> <p>CO3: Explain the basic concepts in partnership and admission of partners.</p> <p>CO4: Prepare the accounts relevant to retirement and death of a partner.</p> <p>CO5: Compute the procedures regarding dissolution of a firm and insolvency of partners</p> |
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Mapping of COs with Pos & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	M	M	S	S	S	M	S	S
CO2	S	S	S	S	S	S	S	S	M	S
CO3	S	S	S	S	S	S	M	S	S	M
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

S - Strongly Correlated
M - Moderately Correlated
W - Weakly Correlated
N - No Correlation

Semester-III / Allied Course - III	BUSINESS LAWS	Course Code: CUF
Instruction Hours: 6	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about the basic concept and kinds of contracts in business law. • To enable the students to gain knowledge on contract Act. • To provide knowledge about the students regarding the special contracts. • To educate the students about the sale of goods Act. • To inculcate knowledge on Consumer Protection Act 	
UNIT	CONTENT	HOURS
I	General Contract Part -I Introduction– Definition – Nature and Kinds of Contracts – Essentials of Valid Contract- Offer and Acceptance – Consideration - Capacity of Parties – Free Consent – Legality of Object and Consideration.	20
II	General Contract Part -II Void agreements – Contingent contracts - Quasi Contracts - Performance of Contracts –Discharge of Contracts - Remedies for Breach of Contracts including Specific Performance	20
III	Special Contracts Part – I Contracts of Indemnity – Definition, Rights of Indemnity Holder when sued,Indemnifier’s Liability : Contracts of Guarantee – Definition, Consideration for Guarantee, Distinction between Contracts of Indemnity and Contracts of Guarantee, Nature and extent of Surety’s Liability, Continuing Guarantee, Revocation of Continuing Guarantee, Rights of Surety, Discharge of Surety from Liability Bailment – Definition, Kinds of Bailment. Consideration in	25

	relation to Gratuitous Bailments, Difference between Sale and Bailment, Difference between Bailment and License, Duties of Bailee, Rights of Bailor, Rights of Bailor and Bailee against Wrong- doers, Termination of Bailment, Finder of Lost Goods, Duties of Finder, Rights of Finder	
IV	Special Contracts Part –II Sale of Goods Act, 1930 - Contract of Sale of Goods, Conditions and Warranties, Transfer of Property, Performance of Contract of Sale, Remedial Measure	10
V	Consumer Protection Act The Consumer Protection Act 1986 Definition, Consumer Protection Councils, Consumer Disputes Redressal Agencies – Composition of District Forum, State Commission, National Commission, Jurisdiction, Manner in which complaint shall be made, Procedure on admission of Complaint, Finding, Appeal, Finality of Order, Limitation, Enforcement of Order, Frivolous or Vexatious complaints, Penalties - Mediation – General Authority - Product liability - Offences and Penalties	15
VI	Contract of Agency Contract of Agency – Definition – Essentials of relationship of Agency – Rules of Agency – Creation of agency	-

Text Book

N.D. Kapoor, Business Law, SultanChand& Sons, New Delhi.

Reference Books:

1. Batra and Kalra, Mercantile Law, Tata McGraw Hill Company, New Delhi.
2. Chawla and Garg, Commercial Law, Kalyani Publishers, Chennai.
3. M.C. Kuchhal, Mercantile Law, Vikas Publishers House, New Delhi.
4. M.C.Shukla, Mercantile Law, S.Chand& Co., Ram Nagar, New Delhi.

Web Resources

<https://www.icaai.org>

<https://www.dphu.org>

Course Outcomes

On completion of the course students should be able to

CO1: Outline the basic concepts in business law.

CO2: Plan to gain knowledge on contract Act and its various kinds.

CO3: Learn about the special contracts.

CO4: Create an understanding of sale of goods act.

CO5: Assess the knowledge on consumer protection act.

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	M	M	S
CO2	S	S	S	S	S	S	S	M	M	S
CO3	S	M	S	S	M	S	S	S	M	S
CO4	S	S	S	S	S	S	S	M	M	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-III / Allied Course - III	BUSINESS COMMUNICATION	Course Code: CUA3
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To equip the students about communication in commerce and trade • To enable the students to write business letters • To make the students to know about various types of business correspondence • To provide knowledge to the students about collection and sales letters • To update the students with modern trends in business. 	
UNIT	CONTENT	HOURS
I	Introduction Business Communication– Meaning and Definition – Elements of Communication - Objectives of Communication – Characteristics of Communication – Types and Media of Communication - Barriers to Communication – Measures to overcome Barriers	10
II	Business Letter Business Letter – Meaning – Importance -Essentials of an Effective Business Letter – Structure of a Letter – Styles of Layout – Kinds of Business Letter	15
III	Letter of Enquiry, Offers and Claims Letter of Enquiry – Replies, Offers and Quotations– Claims – Complaints and Adjustments	15
IV	Collection and Sales Letters Collection Letters – Sales letters – Job Application Letters-Resume	10

V	Communication Technology and Business Electronic Communication – Use of Computers for Communication - Fax – Modern Communication - E-Mail, Video Conferencing, Internet, Mobile Phone, Social Networking – Strategic Importance of E-Communication	10
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Text Book

Pillai R.S.N. & Bagavathi, Modern Commercial Correspondence, S.Chand & Co Ltd., New Delhi-2.

Reference Book

1. Bhatia. R.C., Business communication, Ane Books India, New Delhi-2.
2. Ramesh M.S. & Pattanshetti C.C., Effective Business English and Correspondence, S.Chand & Co Ltd., New Delhi-2.
3. Rajendra Pal & Korlahalli J.S., Essentials of Business Communication, Sultan Chand & Sons, New Delhi-2.

Web-Resources:

www.indoreindira.com

Alagapauniversity.ac.in

Course Outcomes

On completion of the course, students should be able to

- CO1: Plan about communication in commerce and trade.
- CO2: Develop knowledge on write business letters.
- CO3: Learn about various types of business correspondence.
- CO4: Create knowledge to writing collection and sales letters.
- CO5: Assess the students to update with modern trend of communication

Semester-III / NME - I	ELEMENTS OF INSURANCE	Course Code: CUE1
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To enable the students to understand about basic concepts on Insurance • To impart knowledge about the procedures to become an agent • To help the students to know about regulations of agents and IRDA • To make the students to understand about agents functions • To inculcate knowledge on kinds of insurance contract 	
UNIT	CONTENT	HOURS
I	Introduction Introduction to Insurance: Purpose and need – Types of Insurance – Insurance as a Security Tool – Insurance and Economic Development	6
II	Agents Procedures to become an Agent: Pre-requisite for obtaining a License – Duration of License – Cancellation of License – Revocation or Suspension/ Termination of Agent Appointment – Code of Conduct – Unfair Practices.	6
III	Agency Fundamentals of Agency –Definition of an Agent – Agents, Regulation – Insurance Intermediaries- Agent’s Compensation – IRDA	6
IV	Agent Functions Agent Functions: Proposal Form and other Forms for Insurance Coverage –Financial and Medical Underwriting – Material Information – Nomination and Assignment – Procedure regarding Settlement of Policy Claims	6

V	Contract of Insurance Principles of Life insurance, Marine, Fire, Medical and General Insurance: Contract of various kinds – Insurable Interest	6 Hours
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Text Book

Periyasamy P., Fundamentals of Insurance, Vijay Nicole imprints Pvt.Ltd., Chennai.

Reference Books

- Mishra M.N., Modern concepts of Insurance, S.Chand& Company, New Delhi.
- Murthy A., Elements of Insurance, Margham Publications, Chennai.

Web Resources

<http://www.unishivaji.ac.in>

<http://cbseacademic.nic.in>

Course Outcomes

On completion of the course, students should be able to

- CO1 : Understand the basic concepts on Insurance
- CO2 : Develop knowledge regarding the procedures to be followed to become an agent.
- CO3 : Learn about regulations of agents and IRDA
- CO4 : Create knowledge on functions of agents
- CO5 : Assess the students to know about kinds of insurance contract

Semester-IV / Core Course VII	COST ACCOUNTING	Course Code: CUG
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about the basic concepts of cost accounting. • To enable the students to gain knowledge about material control and pricing of issues. • To educate the students about methods of wage payment, labour turnover, overtime and idle time. • To provide knowledge about overhead apportionment and absorption of overheads. • To understand the difference between cost and financial profits and to prepare reconciliation statement. 	
UNIT	CONTENT	HOURS
I	Introduction Cost Accounting – Meaning and Definition - Objectives and Advantages – Elements of Cost - Costing system, Methods and Techniques – Cost Units – Cost Centre – Classification of Costs - Cost Sheet	18
II	Material Cost Meaning and Objectives of Material Control – Levels of Stock - EOQ - Just in Time – ABC Analysis – Perpetual Inventory System (AS – 2) – Stores Ledger accounts - Pricing of Issues - FIFO, LIFO, Simple Average and Weighted Average	18
III	Labour Cost Labour Cost – Methods of Wage Payment and Incentive Plans – Time Rate – Piece Rate – Taylor’s Differential Piece Rate System – Merricks’ Multiple Piece Rate System – Labour	18

	Turnover – Overtime and Idle Time.	
IV	Overhead Cost Overhead – Classification, Allocation, Apportionment and Absorption of Overheads - Labour Hour Rate – Machine Hour Rate.	18
V	Reconciliation of Cost and Financial Accounts Reconciliation of Cost and Financial Accounts – Meaning – Need and Objectives – Reasons for differences in profit – Procedure for preparation of Reconciliation Statement – Preparation of Memorandum Reconciliation Account.	18
VI	Methods of Costing Job Costing - Contract Costing - Process Costing – Preparation of Process Accounts – Normal loss, Abnormal Loss and Profit.	-

Text Book:

Reddy.T.S. & Dr. Hari Prasad Reddy. Y Cost Accounting, Margham Publications, Chennai

Reference Books

1. Arora M.N., Cost Accounting, S. Chand & Co., New Delhi.
2. Jain & Narang, Cost Accounting, Kalyani Publishers, Chennai.
3. Maheswari S.N. Cost Accounting, Sultan Chand & Sons., New Delhi.
4. Pillai R.S.N. & Bagawathi, Cost Accounting, S. Chand & Co., New Delhi

Web Resources

- <http://www.academia.edu>
- <https://www.msuniv.ac.in>
- www.egyankosh.ac.in

Course Outcomes

On completion of the course, students should be able to

CO1: Explain the basic concepts of cost accounting.

CO2: Discuss about material control and pricing of issues.

CO3: Compute the wages of workers under different methods, labour turnover rate, overtime and idle time wages.

CO4: Apply the methods in overhead apportionment and absorption of overheads.

CO5: Prepare reconciliation statement of cost and financial accounts and understand the reasons for differences between these accounts.

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	S	S	S	S	S	M	S	M	S
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	M	S	S	M	M	S	S
CO5	S	S	S	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N – No Correlation

Semester-IV / Core Course VIII	BANKING THEORY LAW AND PRACTICE	Course Code: CUH
Instruction Hours: 4	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> To familiarize with the variety of services provided by the bank and their functions. To acquaint about the bank account operations. To understand the requirements of a customer and their relationship. To understand the implication of cheques and their importance. To know the various modes of fund transfer involved in a bank. 	
UNIT	CONTENT	HOURS
I	Introduction of Banking Bank – Meaning and Definition –Role of Banks in Economic Development – Types of Banks - Commercial Banks – Functions – Central Banks – Functions — RBI norms for Banks	12
II	Operation of Bank Account Operation of Bank Account - Opening of accounts - KYC - Savings, Current and Fixed Deposit Accounts- Pass book. Paying Banker – Rights and Duties – Statutory Protection –Role of Collecting Banker - CDM – Mobile Banking – Demat Account	12
III	Types of Customers Types of Customers, Account Holders – Procedure and Practice for Opening, Conducting and Closing of Accounts of Customers - Particulars of individuals including Minor, Illiterate Persons, Married Women, Lunatics, Drunkards, Societies, Customer’ Attorney, Charitable Institutions, Trustees, Liquidators, Receivers, Local Authorities – Steps to be taken on Death, Lunacy	12

IV	Cheques Cheques – Definition of a Cheque – Requisites of a Cheque – Material Alteration -Marking –Crossing – Different forms of Crossing and their Significance – Loss of Cheques in transit	12
V	Alternate Channels of Banking Alternate Channels of Banking - E- Banking - Electronic Fund Transfer - Electronic Clearing Systems – Interbank Transfer – RTGS - NEFT – SWIFT – Core Banking – AML – CIBIL. Money Transfer Applications in India	12
VI	Emerging trends in banking AI-driven Predictive Banking, Cardless ATM Service, Banking Compliance	

Text Book

Sankaran. - Currency and Banking. Margham Publications, 24, Ground Floor, Rameshwaram Road, T. Nagar, Chennai.

Reference Books

1. Saravanavel . P. Banking Theory Law and Practice, Margham Publications, 24, Rameswaram Road, T. Nagar, Chennai.
2. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Sons, Educational Publishers, 23, Daryaganj, New Delhi.

Web Resources

<https://sites.google.com/site/venkateshkarthikrishna/course-taught/banking-law-and-practices>
www.icsi.edu

Course Outcomes

On completion of the course students should be able to

- | |
|---|
| <p>CO1: Understand the functions of bank and distinguish different types and kinds of bank.</p> <p>CO2: Recognize the underlying concepts of bank account operations.</p> <p>CO3: Comprehend different types of customer, their obligation and needs and able to understand the relationship between a banker and customer.</p> <p>CO4: Understand the basic requisites of a cheque and be familiar with different types of cheques and their significance.</p> <p>CO5: Realize the concepts of various modes of fund transfer techniques</p> |
|---|

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	S	M	M
CO2	S	S	S	S	M	S	S	S	M	M
CO3	S	S	S	S	S	S	S	S	M	S
CO4	S	S	S	M	M	S	S	S	M	M
CO5	S	S	S	S	S	S	S	S	M	S

S – Strongly Correlated
M - Moderately Correlated
W - Weakly Correlated
N - No Correlation

Semester-IV / Allied Course IV	COMPANY LAW AND SECRETARIAL PRACTICE	Course Code: CUA4
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about Basic Law of the provisions of companies Act 2013. • To enable the students about the important documents of the company. • To provide the knowledge about stock exchange and the prospectus of the company. • To educate the student about the directors and their secretarial work. • To gain knowledge about the secretary and their legal position. 	
UNIT	CONTENT	HOURS
I	Company and Memorandum of Association Company – Definition – Kinds – Incorporation – Registration – Duties of Secretary - Memorandum of Association – Alteration of Memorandum of Association – Doctrine of Ultra-Vires	12
II	Articles of Association Articles of Association – Procedure for Alteration – Limitations – Binding force of Memorandum and Articles – Constructive notice and Indoor Management – Distinction between Memorandum and Articles	12
III	Prospectus Prospectus – Definition – Issue – Contents – Statement in lieu of Prospectus - Misleading and its consequences – Remedies – Self Prospectus – Information Memorandum – Stock Exchange requirements relating to Prospectus – Listing of Securities	12
IV	Directors Directors – Number of Directors – Qualifications and Disqualifications – Appointment - Board Meetings – General Meetings – law, practice and procedure – Agenda - Quorum –	12

	Resolutions and Minutes	
V	Secretary Secretary – Meaning – Appointment – Legal Position – Duties - Rights and Liabilities – Qualification	12

Text Book

B.N. Tandon, Company Law & Secretarial Practice, S. Chand & Co. Ltd, NewDelhi .

Reference Books

1. M. C. Shukla, Company Law & Secretarial Practice, S. Chand & Co., Ram Nagar, New Delhi

Web Resources:

<https://www.icsi.edu>

<https://gurukpo.com>

vidyavahini.org

Course Outcomes

On completion of the course, students should be able to

- | |
|--|
| <p>CO1: Outline the students about Companies Act 2013.</p> <p>CO2: Create an understanding of important documents of the company.</p> <p>CO3: Learn about the prospectus of the company.</p> <p>CO4: Plan to gain knowledge on Director and their secretarial work.</p> <p>CO5: Assess the knowledge about the secretary and their legal position.</p> |
|--|

Semester-IV / NME - II	BANKING PRACTICES	Course Code: CUE2
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To enable the students to understand the basic concepts on banking. • To impart knowledge to the students about banking functions and credit control measures. • To help the students to know about Central bank of India. • To make the students to understand Foreign exchange and exchange control. • To inculcate knowledge on recent trends in banking sector. 	
UNIT	CONTENT	HOURS
I	Introduction Introduction to Money – Kinds – Functions and Significance – Demand for and Supply of Money – Monetary Standards – Gold Standard – Money Market	6
II	Commercial Banks Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Bank Assets – Banking Structure – Clearing Houses	6
III	Central Banking Central Banking – Evolution – Definition – Concepts – Functions – Qualitative Methods of Credit Control	6
IV	Foreign Exchange Foreign Exchanges – Exchange Market - Rates of Exchange – Exchange Control	6
V	Recent Trends in Banking Services Recent Trends in Banking Services – Modern Services of Banks	6

	– ATM, Credit Card, Debit Card, Green Card, Net Banking, Mobile Banking, Cash Deposit Machines, UPI Transfers and e-Wallets	
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Text Book

Gurusamy S, Banking Theory Law & Practice, Vijay Nicole Imprints (P), Ltd, Chennai.

Reference Books

1. Santhanam B., "Banking Theory, Law & Practice", Margham Publications, Chennai.
2. Sundharam K.P.M., Money, Banking & International Trade, Sulltan Chand & Sons, New Delhi.
3. Vasudevan, S.V., Theory of Banking, S. Chand & Company Ltd., New Delhi.

Web Resources

<https://www.msuniv.ac.in>

<https://ebooks.lpude.in>

Course Outcomes

On completion of the course, students should be able to

- | |
|--|
| <p>CO1: Understand the basic concepts on banking.</p> <p>CO2: Gain knowledge on banking functions and credit control measures.</p> <p>CO3: Learn about Central bank of India.</p> <p>CO4: Create knowledge on Foreign exchanges.</p> <p>CO5: Know about recent trends in banking sector.</p> |
|--|

Semester-IV / SBE - I	INDIRECT TAX LAWS	Course Code: CUS1
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about basic concepts relating to Indirect Taxlaws. • To enable the students to gain knowledge about GST. • To provide knowledge about registration under GST. • To educate the students about the procedure to levy (CGST,SGST). • To inculcate knowledge on procedure to level GST. 	
UNIT	CONTENT	HOURS
I	Introduction to Indirect Tax Tax-Meaning-Objectives-Canons of Taxation- Tax System in India-Classification of Tax-Direct and Indirect Taxes in India	6
II	Introduction to Goods and Services Tax GST -Meaning- Salient Features– Advantages and Disadvantages - Structure of GST (Dual Model) – Central GST – State/Union Territory GST – GST Council – Powers and Functions	6
III	Registration under GST Registration under GST – Procedure for Registration, Persons Liable for Registration, Persons not Liable for Registration, Compulsory Registration, Deemed Registration, Special Provisions for Casual Taxable Persons and Non-Resident Taxable Persons - Exempted Goods and Services – Rates of GST	6
IV	Procedure to Levy CGST, SGST Procedure relating to Levy (CGST, SGST) – Scope of Supply, Tax Liability on Mixed and Composite Supply, Time of supply of Goods and Supply Services, Value of Taxable Supply	6

V	Procedure to Levy I GST Procedure relating to IGST – Inter-State Supply, Intra-State, Zero Rates Supply, Value of Taxable Supply – Computation of Taxable Value and Tax Liability - Input Tax Credit - Eligibility, Apportionment, Inputs on Capital Goods	6
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Text Book

1. Dr. Ghousia Khatoon, Prof. Naveen Kumar.C.M., & Dr. Venkatesh.S.N., Goods and Service Tax, Himalaya Publishing House, Sarangapani Street, T. Nagar, Chennai.
2. Reddy. T.S and Dr. Hari Prasad Reddy. Y., Business Taxation (Indirect Taxes), Margham Publication, No.24 Rameswaram Road, T. Nagar, Chennai – 17.

Reference Books

Richard Paul, M. Moses Antony Rajendran, Indirect Tax and GST. LAP Lambert Academic publisher

Web Resources

<https://castudywe.com>

<https://taxmanagementindicom>

<https://gst.caknowledge.com>

Course Outcomes

On completion of the course, students should be able to

- CO1: Understand the basic concepts of indirect tax laws.
- CO2: Gain knowledge about GST.
- CO3: Acquire knowledge about registration under GST.
- CO4: Learn about the procedure to Levy on (CGST, SGST).
- CO5: Understand the procedure to levy on IGST.

Semester-V / Core Course IX	CORPORATE ACCOUNTING	Course Code: CUI
Instruction Hours: 6	Credits:6	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To enable the students to acquire the conceptual knowledge on issue and redemption of Debentures and Preference shares. • To make the students to understand the preparation of final accounts of companies. • To provide basic knowledge on Amalgamation and Reconstruction of companies. • To impart knowledge on Holding Company Accounts. • To acquaint the students on Banking and Insurance Company Accounts. 	
UNIT	CONTENT	HOURS
I	Issue and Redemption of Preference Shares and Debentures Issue and Redemption of Preference Shares, Issue and Redemption of Debentures – Kinds of Debenture issue – Redemption through Sinking Fund	18
II	Final Accounts of Companies Profit prior to Incorporation – Final accounts of Companies(New Format)including Managerial Remuneration	18
III	Amalgamation and Reconstruction of Companies Amalgamation – External and Internal Reconstruction of Companies.(Simple Problems)	18
IV	Holding Company Accounts Holding Company Accounts – Consolidated Balance Sheet. (Excluding inter- company holding and multiple subsidiaries) – AS - 21	18

V	Banking and Insurance Company Accounts Final Accounts of Banking Companies and Insurance Companies (New Format) - (AS - 4)	18
VI	Redemption of Debentures Purchase of Debentures – Open Market Purchases – Ex-Interest, Cum-Interest	-

Text Book:

1. T.S.Reddy and Dr. A.Murthy, Corporate Accosunting, Margham Publications, 24, Rameswaram Road, T. Nagar, Chennai 600 017. (Reprint 2018)

Reference Books

1. S.P. Jain and L.L. Narang. Corporate Accounting, Kalyani Publishers, Chennai.
2. Dr. Arulanandam M.A and Raman K.S –Corporate Accounting, Himalaya Publishing House, ‘Ramdoot’ Dr. Bhalearo Marg. Giragaon, Mumbai -4
3. Gupta R. L. and Radhaswamy M. Corporate Accounting, Sultan Chand & Sons., Educational Publilshers, 24,Dharyaganj, NewDelhi – 100 002.

Web Resources:

www.business.com

www.cpasitesolutions.com

Course Outcomes

On completion of the course, student should be able to

CO1: Gain knowledge on issue and redemption of debentures and preference shares.

CO2: Familiarize with the preparation of final accounts of companies.

CO3: Assess the knowledge on Amalgamation and Reconstruction of companies.

CO4: Give exposure on Holding company accounts.

CO5: Create an understanding on Banking and Insurance company accounts

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	M	S	S	M	S	S
CO2	S	S	M	S	S	S	M	S	S	S
CO3	S	M	S	S	M	S	S	M	S	M
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	M	S	S	S	S	S	S

S - Strongly Correlated
M - Moderately Correlated
W – Weakly Correlated
N – No Correlation

Semester-V / Core Course X	FINANCIAL MANAGEMENT	Course Code: CUJ
Instruction Hours: 6	Credits:6	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about basic concepts of financial management. • To provide knowledge on cost of capital. • To educate the students about leverages. • To inculcate knowledge about capital structure. • To make the students to understand about capital budgeting, its process and evaluation. 	
UNIT	CONTENT	HOURS
I	Introduction Financial Management - Meaning and Objectives – Functions of Financial Management -Finance-Sources of Finance – Role of Financial Manager-Financial Goals - Profit maximization vs. Wealth maximization – Time Value of Money	18
II	Cost of Capital Cost of Capital - Meaning and Definition – Components - Types – Significance – Factors determining Cost of Capital – Computation of Cost of Capital - Cost of Debt – Cost of Preference Share Capital - Cost of Equity Capital – Cost of Retained Earnings – Weighted Average Cost of Capital	18
III	Leverage Leverages – Types of Leverages – Operating Leverage – Degree of Operating Leverage -Financial Leverage – Degree of Financial Leverage - Combined Leverage	18

IV	<p>Capital Structure</p> <p>Capital Structure – Meaning and Definition - Features – Factors determining Capital Structure – EBIT-EPS Analysis (AS-20) - Point of Indifference - Theories of Capital Structure: Net Income approach, Net Operating Income approach, MM approach and Traditional Approach</p>	18
V	<p>Capital Budgeting</p> <p>Capital Budgeting – Definition – Features – Objectives – Need and Significance –Advantages of Capital Budgeting - Capital Budgeting Process – Factors influencing Capital Budgeting Decisions – Evaluation of Capital Budgeting Proposals - Payback Period - Improvement in traditional Approach to Payback Period - Average Rate of Return (ARR) – Discounted Cash Flow (DCF) Methods - Net Present Value (NPV) Method – Internal Rate of Return (IRR) Method - Profitability Index Method</p>	18
VI	<p>Financing of International Operations</p> <p>International Equity Investment – Features and Growth of major International Market</p>	-

Text Book

Dr. Maheshwari S.N, Financial Management, Sultan Chand & Sons, New Delhi.

Reference Books

1. Khan & Jain, Financial Management, Tata Mc graw Hill Publisher, New Delhi.
2. Dr. Prasanna Chandra, Fundamentals of Financial Management, TMH Publication, Mumbai, 2011 Edition.
3. Pandey. I.M., Financial Management, Sultan Chand & Sons., New Delhi.
4. Dr. Ramachandran R. & Dr. Srinivasan R., Financial Management, Sriram Publications, Tiruchi, 2010 Edition.
5. Rustagi. R.P., Financial Management: Theory, Concept and Problems, Galgotia.
6. Sharma & Gupta, Financial Management, Kalyani Publication, Chennai.

Web Resources

- <https://examupdates.in>
- <https://gurukpo.com>

Course Outcomes:

On completion of the course, students should be able to

- CO1: Assess the basic concepts of financial management.
 CO2: Compute cost of capital, cost of debt and cost of retained earnings.
 CO3: Identify the degree of leverages.
 CO4: Prepare capital structure under different approaches.
 CO5: Evaluate capital budgeting proposals

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	M	M	S
CO2	S	S	S	S	S	S	S	M	M	S
CO3	S	M	S	S	M	S	S	S	M	S
CO4	S	S	S	S	S	S	S	M	M	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-V / Core Course XI	AUDITING	Course Code: CUK
Instruction Hours: 4	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create
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Course Objectives	<ul style="list-style-type: none"> • To acquire in-depth knowledge in auditing control, procedures and techniques. • To familiarize with the concept of authorization, physical safeguards and security, error handling and segregation of duties. • To understand the skills, knowledge and their attitudes of a company auditor. • To acquaint about the authenticity of vouching and to ascertain the transactions supported by documentary evidence. • Be familiar with the controls and precautions required to ensure the security of an organization’s computer facilities.
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UNIT	CONTENT	HOURS
I	Introduction to Auditing Audit – Meaning and Definition - Difference between Auditing and Accountancy - Scope of Auditing - Objectives of Auditing, Materiality in Auditing - Types of Audit techniques of Auditing - Standards on Auditing	12
II	Internal Check and Control Internal Check - Meaning - Nature and Scope of Internal Audit - Financial vs. Operational Audit - Internal Control: Nature and Scope - Verification of Evidence - Detailed Checking vs. Sample Checking - Internal Audit and Statutory Audit – Audit Note Book – Audit Working Paper – Audit Programme	12
III	Company Auditor Appointment – Qualification and Disqualification – Remuneration –Removal – Rights and Duties	12

IV	Vouching and Verification of Assets and Liabilities Vouching - Meaning – Objectives – Importance – Voucher – Vouching of receipts and payments – Verification and Valuation of Assets and Liabilities	12
V	Audit Approach Audit Approach in an EDP Environment –Techniques – Control Processing – Computer Aided Audit - Conduct Audit Test - Test of Control and Substantive Test	12
VI	Risks and Opportunities in Audit Internal Audit role in Environmental, Social and Governance (ESG), Counter fraud, Psychological Safety, Cyber-Security and Bullying and Harassment	-

Text Book

Tandon B.N, Practical Auditing, S. Chand & Co. Ltd, NewDelhi.

Reference Books

1. Dinkarpagare, Principles and Practice of Auditing, Sultan Chand & Sons., 23, Daryagani, NewDelhi –110 002.
2. Kamal Gupta, Contemporary Auditing, Tata McGraw Hill Company, New Delhi.
3. Porwal and Kapoor , Auditing, Kitab Mahal Agencies, 22-a Sarojini Naidu Marg, Allahabad – 211 001.
4. Sharma T. R., Auditing, Sathiya Bhavan Publications, Hospital Road, Agra - 282 003.
5. Spicer & Pegler, Practical Auditing, Sri Vishnu Publications, Chennai.

Web Resources:

http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf

Course Outcomes

On completion of the course, students should be able to

- CO1: Distinguish between Auditing and Accountancy, familiar with the scope, objectives, types, techniques and standards involved in Auditing.
- CO2: Understand the scope of different types of audit, verification of evidences and the role of different auditors in a company.
- CO3: Analyze the rights and duties of a company auditor, their, appointment, qualifications and remunerations.
- CO4: Comprehend in detail about the importance of vouching and verification of assets and liabilities.
- CO5: Realize and recognize the role of an Electronic Data Processing (EDP) in an audit approach

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	M	S	S	S	S	S	M	S	S
CO2	S	S	M	S	S	S	M	S	S	S
CO3	S	M	S	S	M	S	S	M	M	M
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	M	S	S	S	S	S	S

S – Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N – No Correlation

Semester-V / Core Course XII	COMPUTER APPLICATIONS IN BUSINESS (THEORY)	Course Code: CULa
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -10	External Marks-30	Total Marks: 40

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To enable the students to understand the basic concepts in computer applications • To give in-depth knowledge of documentation through MS word and MS Excel • To help them to apply various accounting procedures through TALLY software 	
UNIT	CONTENT	HOURS
I	Introduction to Computer Meaning of Computer – Characteristics of Computer – Structure of Computer – Components – Types of Computer – Memory – Input and Output devices – Hardware and Software – Operating System – Areas of Application – Impact of Computers on Organization.	10
II	MS Word and MS Excel Introduction to Word – Creating, Editing, Formatting Documents –Mail merge – MS Excel – Opening, Saving, and Closing Worksheet –Editing and formatting Worksheets – Different types of Charts – Financial and Statistical Function.	10
III	Computerized Accounting – Tally Software Package Computerized Accounting – Features of Tally – Creation of Company, Group, Ledger – Types of Vouchers – Inventories – Creation of Stock Category, Stock Group and Stock Item – Creation of Cost Centre and Cost Category.	10

IV	Application of Computers in Organisation Accounting , Communication , Research, Marketing , Management , Customer and Clients.	-
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Text Book

Prof. K.Mohan Kumar & Dr. S. Rajkumar, Computer Applications in Business,
Tata McGraw Hill Education Private Limited, New Delhi.

Reference Books:

1. S.Palanivel, Tally – Accounting Software, Margham Publications, Chennai.
2. Namrata Agrewel, Financial Accounting using Tally, Dream tech
3. Press, 19A, Ansari Road, Danyaganj , New Delhi – 110 001.
4. Rizwan Ahmed P., Computer Applications in Business with Tally
5. ERP 9, Margham Publications, Chennai, 2018

Course Outcomes

On completion of the course, students should be able to

CO1: Understand the basic concepts of computers.

CO2: Familiarize with MS Word and MS Excel.

CO3: Gain practical knowledge on accounting software package.

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	M	M	S	S	S	S	M	S	S
CO2	S	M	S	S	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	M
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N - No Correlation

Semester-V / Core Course XII	COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)	Course Code: CULby
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -15	External Marks-45	Total Marks: 60

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
UNIT	CONTENT	HOURS
I	MS Word 1. Creating Business Letters 2. Creating an Application for the job with Bio – Data 3. Creating Circular Letter with Mail Merge Option 4. Creating a Table by using the Split and Merge Option	10
II	MS Excel 1. Creating a Worksheet like Mark Sheet, Pay Slip, and PF Contribution List 2. Creating Charts 3. Filtering the data using Auto Filter, Custom Filter using Comparison Operators	8
III	Accounting Package 1. Creation of Company 2. Creation of Ledgers 3. Preparing Voucher entries for the given transaction 4. Preparing Final accounts from the Trial balance given with simple adjustments 5. Creating Cost Category and Cost Centre	12

Text Book:

1. Prof. K.MohanKumar&Dr.S.Rajkumar, Computer Applications in Business,Tata McGraw Hill Education Private Limited, New Delhi.

Reference Books:

1. S.Palanivel, Tally – Accounting Software, Margham Publications, Chennai.
2. NamrataAgrewel – Financial Accounting using Tally, Dream tech Press, 19A,Ansari Road, Danyaganj , New Delhi – 110 0
3. Rizwan Ahmed P., Computer Applications in Business with Tally ERP 9,Margham Publications, Chennai, 2018

Semester-V / MBE - I	FINANCIAL SERVICES	Course Code: CUE3
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • Providing basic knowledge about the finance concept a market services • Describe the essential features of lease financing, hire purchase and instalment purchase. • Provide adequate information about the role of intermediaries and its regulating bodies. • Give information about the prevailing financial system in India. • Introduce various financial services and its implication. 	
UNIT	CONTENT	HOURS
I	Introduction Financial services – Meaning – Classification – Financial Products and Services – Challenges in facing the Financial Service Sector – Merchant Banking– Meaning – Functions-SEBI Guidelines – Scope of Merchant Banking in India	12
II	Hire Purchase and Lease Financing Hire purchase – Meaning – Features – Process – Hire purchase and Credit Sales – Hire Purchase vs. Instalment Purchase – Banks and Hire Purchase Business – Hire Purchase and Transport Industry – Leasing – Concept – Steps involved in Leasing – Lease vs. Hire Purchase – Types of Lease – Problems and Prospects of Leasing in India	12
III	Mutual Funds Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial Banks – Entry of Private Sector – Growth of Mutual Funds in India-SEBI Guidelines – AMC	12

IV	<p>Venture capital</p> <p>Venture capital – Meaning – Features – Methods of venture capital financing – Modes of Venture financing – Venture capital investment process – Factors determining venture Investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture Capital industry</p>	12
V	<p>Factoring</p> <p>Factoring – Concepts – Significance – Types – Factoring Mechanism – Factoring vs. Bills Discounting – Factoring in India – Forfeiting – Meaning – Forfeiting vs. Export Factoring -Problems of Forfeiting and Factoring</p>	12

Text Book:

1. E.Gordon and K.Natarajan -Financial markets & services, Himalaya publishing house, Chennai.2016 May.

Reference Books:

1. E.Dharmaraj - Financial services, S.Chand& Co., New Delhi-.2010
2. S.Mohan and R.Elangovan , Financial Services, Deep and Deep Publications. New Delhi 2008
3. S. Gurusamy - Financial Services, Mc Grarw Hill Education Private limited 2009
4. Vinod Kothari - Lease Financing and Hire Purchase, Wadhaw and Co., Nagpur.2010

Web Resources:

www.himpub.com

www.ddegjust.ac.in

Course Outcomes

On completion of the course, students should be able to

- CO1: Evaluate and create strategies to promote financial products and services.
- CO2: Identify about lease and hire purchase.
- CO3: Explain about different financial instrument.
- CO4: Assess new venture opportunities
- CO5: Evaluate recent developments regarding factoring in India

Semester-V / SBE - II	SALESMANSHIP	Course Code: CUS2
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about various functions of personal selling and salesmanship. • To provide information about personal selling. • To inculcate knowledge about sales organization. • To educate the students about remuneration of salesman. • To expose the students about control of salesman. 	
UNIT	CONTENT	HOURS
I	Personal Selling and Salesmanship Personal Selling - Definition – Components - Salesmanship Definition – Features – Objectives – Types – Classification – Functions – Duties and Responsibilities of Salesman	6
II	Process of Personal Selling and its Theories Steps involved in personal selling process - AIDA Theory – Right Set of Circumstances Approach – Buyers Formula Theory – Behaviour Equation Theory	6
III	Sales Organisation and Recruitment and Training of Salesman Sales Organisation -Importance - Needs – Functions – Importance of Sales Forecasting – Factors of Sales Forecasting - Techniques – Structure;Recruitment – Process - Training – Need - Objectives – Advantages – Types and Methods	6
IV	Remuneration of salesman Remuneration – Needs – Tools – Objectives – Remuneration Scheme – Essentials of a good plan – Methods of Remuneration.	6

V	<p>Control of Salesman</p> <p>Meaning - Needs – Advantages– Methods. Sales Territories – Factors influencing in fixing Sales Quotas- Methods of Setting Sales Quotas – Advantages – Limitations –Routing and Scheduling – Evaluation of Performance.</p>	6
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Text Book

1. P. Saravanel& P. Sumathi - Advertising and Salesmanship, Margham Publications, Chennai.2012

Reference Book

1. Rajan Nair &Sanjith, Marketing, Sultan Chand & Sons, New Delhi.2017

Web Resources:

www.himpub.com

www.msuniv.ac.in

Course Outcomes

On completion of the course, students should be able to

- CO1: Identify the importance of personal selling and salesmanship.
- CO2: Evaluate different theories of personal selling.
- CO3: Design the recruitment procedure and training methods.
- CO4: Plan compensation methods.
- CO5: Assess control system of salesman

Semester-V / SBE - III	E- COMMERCE	Course Code: CUS3
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To make the students to understand about the concepts of e-commerce. • To educate the students to learn evolution of e-commerce. • To enable the students to understand about infrastructure of e-commerce. • To make the students to gain knowledge on electronic payment system. • To inculcate knowledge on Cyber Crimes and Cyber Laws. 	
UNIT	CONTENT	HOURS
I	Introduction to E-Commerce e-Commerce – Introduction to e-Commerce - Definition – Meaning - Functions –Traditional Commerce vs. e-commerce – Scope of e-Commerce	6
II	Evolution of E-Commerce Evolution of e-Commerce – Introduction –Advantages and Disadvantages - Roadmap of e-Commerce in India	6
III	E-Commerce Infrastructure e-Commerce Infrastructure – An Overview – Hardware – Server Operating System – Network Website – e-Commerce Application	6
IV	Electronic Payment Systems Electronic Payment Systems – Electronic Cash – Smart Card – Credit Card Based Electronic Payment Systems - Risk and Electronic Payment Systems	6

V	Cyber Crimes and Cyber Laws Cyber Crimes- Information Technology Act, 2000 – e-Governance Models -Formation of Online Contract – Cyber Forensics - e-Governance Models	6
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Text Book :

1. Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications
Tata Mc Graw Hill Publishing Company Ltd

Reference Books:

1. Agarwala, Kamlesh N. Amit Lal and DeekshaAgarwala, Business on the net.
Introduction to Whats and Hows of E-Commerce, Macmillan India Ltd.,
2. Bajaj, Deobyani Nag, E-Commerce, Tata Mcgraw Hill Company, New Delhi.
3. Dr.C.A.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, Chennai.
4. Ravi Kalakotoa& Andrew B. Whinston, “ Frontiers of Electronic Commerce”, Addison-
Wesley – An Imprint of Pearson Education.
5. Jeffvey F. Rayport& Bernard J. Jaworeski, “Introduction to E-Commerce”, Tata Mc
Graw Hill Publishing Company Ltd., New Delhi.

Web Resources:

<https://irp-cdn.multiscreensite.com>

www.vssut.ac.in

Course Outcomes

On completion of the course, students should be able to

- | |
|---|
| CO1: Understand the various aspects of e-commerce.
CO2: Outline the evolution of e-commerce.
CO3: Assess the knowledge about Infrastructure of e-commerce.
CO4: Gain knowledge on Electronic payment system.
CO5: Create an understanding of Cyber Crimes and Cyber laws. |
|---|

Semester-VI / Core Course - XIII	INCOME TAX	Course Code: CUM
Instruction Hours: 6	Credits:6	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To make the students to understand the basic concepts of income tax. • To provide the knowledge on computation of income from salary • To enable the students to compute income from house property and capital gains. • To provide knowledge on computation of income from business and other sources. • To inculcate the knowledge on deduction and PAN, TAN, etc. 	
UNIT	CONTENT	HOURS
I	Concepts and Residential Status Basic Concepts – Definitions - Person, Income, Total Income, Assessment Year, Previous Year, Assessee, Casual Income, Capital and Revenue, Residential Status – Income exempt from Tax.	18
II	Income from Salary Computation of Income under the head Salary – Deductions from Salary – Provident Fund – Deduction u/s 80C.	18
III	Income from House Property and Capital Gains Computation of Income under the head House Property – Annual Value – Let out House Property – Self Occupied House – Deductions Allowed – Income from Capital Gains – Capital Asset - Transfer – Cost of Acquisition – Exemptions and Deductions allowed.	18
IV	Income from Business and Profession Income from Business and Profession – Income chargeable under this head – Computation of Profits and Gains – Expenses expressly allowed and disallowed – Valuation of Stock –	18

	Computation of Income from Other Sources – Income chargeable under this head – Deductions allowed.	
V	Deductions under Chapter VI A Deductions to be made under Chapter VI A – 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG and 80U- PAN, TAN, TDS, TCS and e-filing	18
IV	Computation of Total Income of an Individual Computation of Total Income of an individual and Tax Liability	-

Text Book:

- Reddy T.S. and Dr.A. Murthy Income Tax Law and Practice, Margham Publications, No. 24, Rameswaram Road, T. Nagar ,Chennai 600 017.

Reference Books:

- Mehrotra. H.C., - Income Tax Law and Practice, Sahitya Bhawan Publications, ospital Road, Agra – 282 003.
- Vinod K. Singhanian - Students Guide to Income Tax , Taxmann Publications (P) Ltd, 59/32, New Rohtak Road, New Delhi, 110005.

Web Resources:

www.hsfpp.org/articles
www.irs.gov

Course Outcomes

On completion of the course, students should be able to

- | |
|--|
| <p>CO1: Gain knowledge on the basic concepts of income tax and the residential status.</p> <p>CO2: Learn the computation of income from salary.</p> <p>CO3: Acquire knowledge on the income from house property and capital gains and the deductions thereon.</p> <p>CO4: Develop knowledge on the computation of income from business, profession and other sources.</p> <p>CO5: Understand the deductions available and PAN TAN, TDS, etc.</p> |
|--|

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	M	M	S	S
CO2	S	S	S	S	S	S	M	M	S	M
CO3	S	M	S	S	M	S	S	M	S	M
CO4	S	S	S	S	S	S	M	M	S	M
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N - No Correlation

Semester-VI / Core Course - XIV	MANAGEMENT ACCOUNTING	Course Code: CUN
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To enable the students to know the importance of Management Accounting and its concepts. • To acquire knowledge about the Financial Statement Analysis. • To make the students to understand the Fund flow and Cash flow. • To provide knowledge on Marginal costing and Standard costing. • To inculcate the students about the Budget and Budgetary control. 	
UNIT	CONTENT	HOURS
I	Management Accounting Concepts Management Accounting - Meaning – Nature and Scope, Objectives, Relation between Management Accounting and Financial Accounting, Management Accounting and Cost Accounting – Advantages and Limitations of Management Accounting	18
II	Financial Statement Analysis Comparative Statement, Common Size Statement, Trend Analysis, Ratio Analysis – Profitability Ratios, Activity Ratios and Solvency Ratios-Uses and Limitations of Ratios	18
III	Fund Flow and Cash Flow Analysis Fund Flow Analysis- Flow of Funds - Funds From Operations - Schedule of Changes in Working Capital- Fund flow Statement- Managerial uses of Fund Flow analysis; Cash Flow Analysis–Cash Flow Statement as per New Format- Accounting Standard-3, Managerial uses of Cash Flow Analysis	18
IV	Marginal and Standard Costing Techniques Marginal Costing – Cost Volume Profit Analysis,BreakEven	18

	Analysis – Managerial Applications, Standard Costing – Material and Labour Variances	
V	Budgetary Control Budget, Budgetary Control – Meaning – Significances, Types of Budget and Budget Preparation	18
IV	Working Capital Meaning – Objects of Working capital – Types - Advantages of Working Capital- Limitations	-

Text Book:

1. S.N.Maheswari – Management Accounting, Sultan Chand & Sons. Publications, New Delhi.

Reference Books:

1. Sharma and Gupta, Management accounting, Kalyani Publishers, Chennai
2. R.Ramachandran and R.Srinivasan, Management accounting – Sriram publications, Trichy.
3. A. Murthi and S. Gurusamy, Management accounting, Vijay Nicole Publications
4. R.S.N.Pillai&V.Baghavathi – Management accounting, S.Chand& Co., New Delhi.
5. Hingorani& Ramanathan – Management accounting, S.Chand& Co., New Delhi

Web Resources:

jandkicai.org

www.pearsoned.ca

<https://www.toppr.com>

Course Outcomes

On completion of the course, students should be able to

CO1: Acquire knowledge about the Basics of Management Accounting.

CO2: Gain knowledge on Financial Statement Analysis.

CO3: Learn to prepare Fund Flow and Cash Flow.

CO4: Familiarise the concepts of m Marginal costing and Standard costing.

CO5: Understand the knowledge about Budget and Budgetary Control.

Mapping of COs with POs & PSOs:

CO/PO				PO				PSO		
	1	2	3	4	5	1	3	4	5	8
CO1	S	S	S	M	S	S	S	S	S	S
CO2	S	S	S	S	M	S	M	S	S	S
CO3	S	M	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	M	S	S	S	M
CO5	S	S	M	S	S	S	S	S	S	S

S - Strongly Correlated
M - Moderately Correlated
W – Weakly Correlated
N - No Correlation

Semester-VI / Core Course - XV	ENTREPRENEURSHIP DEVELOPMENT	Course Code: CUO
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To expose the students about the various aspects related to Entrepreneurship. • To impart knowledge on Business planning process. • To enable the students to know a Motivation. • To inculcate knowledge on Business. • To educate the students about Project Reports. 	
UNIT	CONTENT	HOURS
I	Introduction to Entrepreneurship Entrepreneurship - Introduction – Functions - Characteristics - Types of Entrepreneur - Entrepreneurial Skills - Role of Entrepreneur - Entrepreneur vs. Entrepreneurship - Factors affecting Entrepreneurial Growth	18
II	Business Planning Process Meaning of Business Plan-Business Plan Process-Advantages of Business Planning-Marketing Plan-Components Business Plan-Feasibility Study	18
III	Motivation Major Motives Influencing an Entrepreneur - Achievement Motivation Training, Self Rating, Business Games Thematic Apperception Test - Stress Management, Entrepreneurship Development Programs – Need, Objectives	18
IV	Business Small Enterprise – Definition – Classification-Characteristics-Project Formulation-Steps Involved in setting up a business identifying-selecting a good business opportunity-Market survey and Research-Project Appraisal	18

V	Project Report Introduction –Idea Selection –selection of the product and service Aspect of project-Project report-Features of project-Classification of project-Content of project report-Methods of project appraisal	18
IV	Women Entrepreneurs Women Entrepreneurs – Types of Women Entrepreneurs – Problems faced by Women Entrepreneurs – Remedies to solve the Problems of Women Entrepreneurs	-

Text Book:

1. Gupta C.B. & Srinivasan N.P. Entrepreneurship Development, Sultan and Sons, New Delhi

Reference Books:

1. Khanka S.S., Entrepreneurial Development S.Chand& Company Limited, 2003.
2. Saravanel P., Entrepreneurial Development, ESS Peckay Publishing House, Chennai.
3. Verma S.B., Entrepreneurial Development, Deep and Deep Publishing House, New Delhi.
4. Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House, New Delhi.

Web Resources:

www.universityofcalicut.info

www.pasc.edu.in

Course Outcomes

On completion of the course, students should be able to

- | |
|---|
| CO 1: Formulate the various aspects of Entrepreneurship
CO 2: Outline the Business planning process
CO 3: Assess the knowledge about Motivation
CO 4: Gain knowledge on Business
CO 5: Create an understanding of Reports |
|---|

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	S	S	S	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	S	M	S	S	S	S	S	M	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N - No Correlation

Semester-VI / MBE - II	HUMAN RESOURCE MANAGEMENT	Course Code: CUE4
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To make the students to understand the importance and characteristics of Human Resource Management. • To equip the students to understand and evaluate the concept and process of Human Resource Planning. • To analyses the methods of Recruitment and the factors affecting Recruitment. • To provide the knowledge on different methods of Training and Development. • To help the students to know about Performance Appraisal. 	
UNIT	CONTENT	HOURS
I	Introduction Introduction – Concepts of HRM– Functions – HRM Department – Qualities and Role of HR Manager in an Organization – Human Resource Information System – e-HRM	18
II	Human Resource Planning Human Resource Planning – Meaning – Functions of Human Resource Planning – Need for HRP – Benefits — Job Analysis – Job Description- Job Specification.	18
III	Recruitment and Selection Recruitment – Factors affecting Recruitment – Internal and External Sources of Recruitment – Green Recruitment - Selection Process – Employment Tests and Interview – Medical Screening and Appointment Order	18
IV	Training and Development Definition and Purpose of Training – Distinction between Training and Development – Assessing Training Needs – Steps in Training – On the Job and Off the Job Training – Evaluation of	18

	Training Effectiveness – Career Development – Process of Career Development – Measures for Effective Career Development	
V	Performance Appraisal Definition and Objectives of Performance Appraisal –Steps in Appraisal-Traditional and Non-traditional methods of Performance Appraisal-Pre-requisites of a Good Appraisal System-Defects in Performance Appraisal	18

Text Book:

Prasad.L.M, Human resource Management, Sultan Chand & Sons, New Delhi

Reference Books:

1. Gupta C.B, Human Resource Management, Sultan Chand and Sons, 14th Edition, New Delhi, 2016 .
2. Aswathappa K, Human Resource Management, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd, 2018
3. Jyothi P &Venkatesh D.N, Human Resource Management , Oxford University Press, New Delhi, 2015
4. Mamoria C.B, & Rao V. S. P, Personnel Management (Text and Cases), Himalayan Publications, New Delhi, 2013.
5. Wayne Mondy Robert, Human Resource Management, Pearson Education, 12thEdition, New Delhi, 2013

Web Resources:

<https://brauss.in/hrm-basic-notes.pdf>

<http://www.universityofcalicut.info>

<http://www.sajaipuricollege.in>

Course Outcomes

On completion of the course, students should be able to

- | |
|--|
| <p>CO 1: Understand the basic concepts and functioning of Human Resource Management.</p> <p>CO 2: Develop knowledge on Human Resource planning.</p> <p>CO3: Learn about Recruitment and Selection process through HR department.</p> <p>CO 4: Create knowledge on Training and Development</p> <p>CO 5: Assess the students to know about performance appraisal.</p> |
|--|

Semester-VI / MBE - III	INVESTMENT MANAGEMENT	Course Code: CUE5
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about basic concept relating to investment management. • To provide knowledge on corporate securities. • To educate the students about Securities and Exchange Board of India. • To inculcate the students about knowledge on fundamental analysis. • To enable the students to gain knowledge about technical analysis. 	
UNIT	CONTENT	HOURS
I	Introduction Investment – Meaning, Definition – Characteristics–Scope – Principles– Investment Avenues – Investment Vs. Speculation	15
II	Corporate Securities Corporate Securities – Shares – Stocks – Types of Equity Shares - Allotment of Shares – Bonus Shares – Right Shares – Guidelines Bonds – Book Building	15
III	Securities and Exchange Board of India Securities and Exchange Board of India – Objectives – Functions -Provisions regarding New Issues, IPO	15
IV	Fundamental Analysis Security Analysis – Functional Approach - Economic Forecasting– Forecasting Techniques	15
V	Technical Analysis Technical Analysis, Timing of Investment Decision Technical Indicators – Tools of Technical Analysis	15

Text Book:

Preetisingh- Investment Management- Himalaya Publishing House, Chennai.

Reference Books:

1. Avadhani.V.A., Investment Management, S.Chand& Co, New Delhi.
2. Bhalla.V.K., Investment Management, S.Chand& Co, New Delhi.
3. Dr. Krishnamurthy S. and Dr. Maria John S., Investment Management, Paramount Publications, Palani.
4. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
5. Natarajan. L -Investment Management, Margham Publications, Chennai.
6. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
- 7.
- 8.
- 9.

Web Resources:

www.pondiuni.edu.in

www.mandg.co.uk

Course Outcomes

On completion of the course, students should be able to

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| <p>CO 1: Understand the basic concept of investment management.</p> <p>CO 2: Gain knowledge about corporate securities.</p> <p>CO 3: Acquire knowledge about Securities and Exchange Board of India.</p> <p>CO 4: Understand the fundamental analysis.</p> <p>CO 5: Learn about technical analysis.</p> |
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