NOORUL ISLAM CENTRE FOR HIGHER EDUCATION

(Deemed to be University Under Section 3 of the UGC Act, 1956)
Kumaracoil, Thuckalay

DEPARTMENT OF MANAGEMENT STUDIES

NICHE
KANYAKUMARI
DEEMED-TO-BE-UNIVERSITY

BACHELOR OF COMMERCE

CURRICULUM AND SYLLABI

REGULATION 2021

NOORUL ISLAM CENTRE FOR HIGHER EDUCATION, KUMARACOIL

REGULATION: 2021

CURRICULUM AND SYLLABI

B.COM PROGRAMME

DEPARTMENT OF MANAGEMENT STUDIES

BACHELOR OF COMMERCE

Vision of the University

To be recognized by the Government and society at large as an institution able to deliver excellence with relevance in the field of higher education and research focusing on the needs of the nation in tune with the technological revolution to cope with the knowledge explosion and global competence.

Mission of the University

To develop the institution as a Centre of Excellence, keeping pace with the advances in the field, so as to provide quality higher education to the students and instill in them high standards of discipline and ethics so that they become enlightened individuals in the service of humanity and to carry out focused research in the frontier areas of science and technology.

Faculty of Management Studies

Department of B.COM

Vision of the Department

To build FMS as a destination for innovative learning, that would mold global managers with excellent leadership and entrepreneurial skills

Mission of the Department

To develop holistic personality of students, entering FMS by transforming them into ethical managers with deep-rooted cultural values and heritage.

Description of the Programme

The Bachelor of Commerce (B.Com) program is an undergraduate degree program spanning three years, dedicated to providing students with a comprehensive understanding of business and commerce. Core subjects encompass areas like accounting, economics, business law, finance, and management, forming the foundational knowledge base. Specializations in Accounting, Finance, Marketing, and other fields allow students to tailor their education to specific career interests. The program often includes practical components such as internships and projects to cultivate real-world skills. Courses in business communication, quantitative analysis, and ethics contribute to the well-rounded development of students. B.Com graduates are prepared for diverse career paths in finance, accounting, marketing, management, and entrepreneurship, or they may choose to pursue advanced degrees in business or related fields to further enhance their expertise.

Programme Educational Objectives - PEO	
PEO-01	After completing the B.Com program, graduates will possess comprehensive knowledge and expertise in their areas of specialization (e.g., accounting, finance, taxation) and be well-equipped to apply this expertise in diverse industries
PEO-02	Graduates will be able to understand and navigate the complexities of the ever-changing global business environment, leveraging their knowledge to make strategic decisions in dynamic and competitive markets
PEO-03	Graduates will apply advanced technical skills to analyze financial statements, manage investments, comply with tax regulations, and implement business strategies that foster growth and profitability
PEO-04	Graduates will be adept at evaluating, interpreting, and solving complex business problems, using research, analytical tools, and data-driven insights to make informed decisions that drive business success
PEO-05	Graduates will develop a strong aptitude for research, contributing to the academic and professional discourse in commerce and finance, and staying aligned with emerging trends and innovations in their chosen field of specialization

Graduate Attributes-GA	
GA-1	Comprehensive Knowledge of Commerce and Accounting Gain a deep understanding of key concepts in commerce, including financial accounting, auditing, taxation, and cost management, to effectively analyze and interpret financial data for decision-making
GA-2	Financial Literacy and Economic Analysis Develop strong financial literacy, understanding economic principles, market dynamics, and financial instruments, enabling sound financial decision-making and economic analysis in business
GA-3	Business Law and Regulatory Knowledge Acquire knowledge of business laws, corporate regulations, and tax policies, ensuring compliance and ethical practices in commercial and financial activities across diverse industries
GA-4	Data Analytics in Commerce Utilize data analysis techniques and software tools to interpret commercial trends, perform market analysis, and make data-driven decisions that enhance business performance and profitability
GA-5	Entrepreneurial Skills and Innovation Foster an entrepreneurial mindset, identifying market opportunities, assessing risks, and developing innovative solutions to launch and grow sustainable business ventures in the commerce sector
GA-6	Ethical Practices and Corporate Governance Demonstrate a commitment to ethics, transparency, and good governance, ensuring that business operations are conducted with fairness, accountability, and responsibility toward all stakeholders
GA-7	Global Trade and International Commerce Understand the complexities of global trade, international finance, and cross-border commerce, enabling students to participate effectively in a globalized economy
GA-8	Effective Communication and Negotiation Skills Develop strong communication and negotiation skills, essential for articulating business ideas, closing deals, and managing client relationships in commercial environments
GA-9	Taxation and Compliance Management Gain expertise in national and international taxation policies and practices, enabling effective tax planning, compliance, and management of tax-related risks for individuals and organizations
GA-10	Adaptability and Lifelong Learning Demonstrate a readiness to adapt to changing market conditions, economic policies, and technological advancements in the commerce sector, engaging in lifelong learning to stay competitive in the evolving business environment

Programme Outcome - PO	
PO-A	Apply knowledge of management theories and practices to solve business problems
PO-B	Foster Analytical and critical thinking abilities for data-based decision making.
PO-C	Ability to develop Value based Leadership ability
P0-D	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business
PO-E	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment

Mapping of Graduate Attributes and Programme Educational Objectives(PEO)

GAs / PEOs	**GA-01**	**GA-02**	**GA-03**	**GA-04**	**GA-05**	**GA-06**	**GA-07**	**GA-08**	**GA-09**	**GA-10**
PEO-01	H	H	H	A	A	A	A	A	H	H
PEO-02	A	H	A	H	A	A	H	A	A	H
PEO-03	H	H	A	H	H	A	A	H	H	H
PE0-04	A	A	A	H	H	H	A	A	A	H
PEO-05	A	A	N	A	A	N	N	A	N	H

H- Highly Associated A- Associated Not – Not Associated

Mapping of Graduate Attributes and Programme Outcomes (PO)

GAs / PEOs	GA-01	GA-02	GA-03	GA-04	GA-05	GA-06	GA-07	GA-08	GA-09	GA-10
PO-A	H	H	A	H	A	A	A	A	H	H
PO-B	A	H	A	H	H	A	A	A	A	H
PO-C	A	A	A	A	A	H	A	H	A	A
P0-D	A	A	H	A	A	H	H	A	H	A
PO-E	A	A	A	A	H	A	A	H	A	H

H- Highly Associated A- Associated Not – Not Associated

Mapping of Programme Educational Objective (PEOs) and Programme Outcomes (POs)

PEO / PO	PEO-01	PEO-02	PEO-03	PEO-04	PEO-05
PO-A	H	A	H	A	A
PO-B	A	H	H	H	A
PO-C	A	A	A	A	A
P0-D	A	H	A	H	A
PO-E	A	A	A	A	H

H- Highly Associated A- Associated Not – Not Associated

Duration of the programme: 3 Years / Six Semesters

Program Outcome – POs

Programme Outcome – PO The Graduates will be able to:	
PO-A	Apply knowledge of management theories and practices to solve business problems
PO-B	Foster Analytical and critical thinking abilities for data-based decision making.
PO-C	Ability to develop Value based Leadership ability
P0-D	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business
PO-E	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment

Duration of the program:III years / VI Semesters
Total credit: 136

CURRICULUM & SYLLABI

SEMESTER I

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**MS36T1/ MS36M1/ MS36H1**	Tamil / Malayalam / Hindi - I	3	0	0	3
2.	**EG3601**	English - I	3	1	0	4
3.	**MS3601**	Principles of Management	3	1	0	4
4.	**CO3601**	Financial Accounting	3	1	0	4
5.	**CO36A1**	Business Economics	2	1	0	3
6.	**GE3601**	Methodology and Perspective of Business Decision	1	1	0	2
TOTAL			**15**	**5**	**0**	**20**

SEMESTER II

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**MS36T2/ MS36M2/ MS36H2**	Tamil / Malayalam / Hindi - II	3	0	0	3
2.	**EG3602**	English – II	3	1	0	4
3.	**CO3602**	Advanced Financial Accounting	3	1	0	4
4.	**CO3603**	Business Statistics	3	1	0	4
5.	**CO36A2**	Indian Economy	2	1	0	3
6.	**GE3602**	Environmental Studies	1	1	0	2
TOTAL			**15**	**5**	**0**	**20**

SEMESTER III

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**CO3604**	Corporate Accounting	2	1	0	3
2.	**CO3605**	Financial Management	2	1	0	3
3.	**CO3606**	Banking Theory and Practices	2	1	0	3
4.	**MS3606**	Business Communication	2	1	0	3
5.	**MS3607**	Business Law	2	1	0	3
6.	**MS3608**	Marketing Management	2	1	0	3
7.	**CO36A3**	Business Organisation	2	1	0	3
PRACTICAL						
8.	**MS3671**	Computer Application in Business - Lab	0	0	2	2
TOTAL			**14**	**7**	**2**	**23**

SEMESTER IV

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**CO3607**	Advance Corporate Accounting	2	1	0	3
2.	**CO3608**	Partnership Account	2	1	0	3
3.	**CO3609**	Merchant Banking	2	1	0	3
4.	**MS3612**	Industrial Law	2	1	0	3
5.	**MA3608**	Elements of Operation Research	2	1	0	3
6.	**MS36A6**	Entrepreneurship Development	2	1	0	3
7.	**GE3603**	Value Based Education	1	1	0	2
PROJECT						
8.	**MS36P1**	Summer Internship	0	0	3	3
TOTAL			**13**	**7**	**3**	**23**

SEMESTER V

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**MS3613**	Research Methodology	3	1	0	4
2.	**CO3610**	Elements of Cost Accounting	3	1	0	4
3.	**CO3611**	Income Tax Law and Practice	3	1	0	4
4.	**CO3612**	Financial Marketing Services	3	1	0	4
5.	**CO3613**	**Practical Auditing**	3	1	0	4
6.	**CO3614**	Insurance and Risk Management	3	1	0	4
7.	**MS3619**	Effective Public Speaking	0	0	4	2
TOTAL			**18**	**6**	**4**	**26**

SEMESTER VI

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**CO3615**	Advance Cost Accounting	3	1	0	4
2.	**CO3616**	Indirect Taxation	3	1	0	4
3.	**MS3622**	Digital Marketing	3	1	0	4
4.	**CO3617**	Secretarial Practices	3	1	0	4
5.	**GE3606**	Personality Development	1	0	1	2
PROJECT						
6.	**MS36P5**	Final Internship Project	0	0	6	6
TOTAL			**13**	**4**	**7**	**24**

SYLLABUS

SEMESTER I

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**MS36T1/ MS36M1/ MS36H1**	Tamil / Malayalam / Hindi - I	3	0	0	3
2.	**EG3601**	English - I	3	1	0	4
3.	**MS3601**	Principles of Management	3	1	0	4
4.	**CO3601**	Financial Accounting	3	1	0	4
5.	**CO36A1**	Business Economics	2	1	0	3
6.	**GE3601**	Methodology and Perspective of Business Decision	1	1	0	2
TOTAL			**15**	**5**	**0**	**20**

EG3601	ENGLISH - I	L	T	P	C
		3	1	0	4

OBJECTIVES

- To make the students acquire basic knowledge in English with communicative competence
- To enable them to develop their communication skills effectively
- To make them get exposure to English prose, poetry, short story and grammar for language enrichment

	CourseOutcome	Cognitive Skill
CO-01	By the end of the course, students will have acquired fundamental knowledge in English, including grammar, vocabulary, prose, poetry, and short stories.	U
CO-02	Students will be able to effectively communicate in English through speaking, reading, and writing activities. They will develop the ability to express themselves clearly and coherently in various situations	A
CO-03	Students will be able to comprehend and analyze English prose, poetry, and short stories, thereby enhancing their overall communication abilities.	An
CO-04	Students will demonstrate proficiency in English grammar, including parts of speech, articles, prepositions, auxiliaries, modals, and subject-verb agreement.	U
CO-05	Students will understand the format, tone, and structure of different types of letters, enhancing their professional and personal communication skills	A

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	L	L	L	L	M
CO-02	L	M	L	L	S
CO-03	L	L	L	L	M
CO-04	L	L	M	L	L
CO-05	L	S	L	L	M

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: PROSE - A GALAXY OF PRECIOUS PROSE: (DETAILED) 12

Spoken English and Broken English–George Bernard Shaw, Reading for Pleasure – L. A. G. Strong, University Days – James Thurber,The Model Millionaire – Oscar Wilde, On Forgetting– Robert Lynd.

UNIT II: POETRY - HARMONY (DETAILED) 12

The Solitary Reaper – William Wordsworth, Stopping by Woods on a Snowy Evening – Robert Frost, Enterprise – Nissim Ezekiel, Lead, Kindly Light – Cardinal Newman,Where the mind is without fear – Rabindranath Tagore

UNIT III: SHORT STORY - POPULAR SHORT STORIES (NON–DETAILED) 12

The Gift of theMagi– O. Henry, The Ant and the Grasshopper – W. Somerset Maugham, The Mark of Vishnu – Kushwant Singh

UNIT IV: GRAMMAR 12

Functional English– Parts of Speech – Articles – Prepositions - Auxiliaries and Modals, Agreement of subject with verb, Vocabulary – Antonyms, Synonyms, Suffixes, Prefixes, One Word Substitutes, Odd words Out

UNIT V: LETTER WRITING 12

Basics of Letter Writing – Reading Comprehension

TOTAL: 60 HOURS

TEXT BOOKS

1. A Galaxy of Precious Prose, ed. Dr. Rao, Syamala B., Madras. Blackie Books, 2001.
2. Harmony: An Anthology of Poems, ed. Tripathy, BiyotK.,OUP India, 1997.
3. Popular Short Stories, ed. Board of Editors, Oxford Press, 1997.

MS3601	PRINCIPLES OF MANAGEMENT	L	T	P	C
		3	1	0	4

OBJECTIVES

- To provide a basis of understanding to the students with reference to working of business organization.
- To understand the basic principles of management and acquaint with management process, functions and principles.
- To get an idea about new developments in management.

Course Outcome		Cognitive Skill
CO-01	Understand the evolution of management thought from early concepts to modern theories	U
CO-02	Recognize the importance of coordination in the management process and the necessity for managers to comprehend both internal and external environments	U
CO-03	Demonstrate comprehension of fundamental planning concepts such as objectives, policies, strategies, and forecasting, along with understanding the principles of organizing including organization theory and structure design.	U
CO-04	Acquire knowledge about the essentials of staffing including recruitment, selection, training, and development, as well as understand the principles of directing, motivation, leadership, and communication in management.	U, A
CO-05	Gain insights into the nature and scope of control, different types of control, control processes including Management by Exception (MBE), and understand traditional and modern control techniques.	U, An, E

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	M	S	S	L	L
CO-02	L	M	S	L	L
CO-03	M	S	S	M	L
CO-04	L	S	S	S	M
CO-05	L	S	S	L	L

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: NATURE OF MANAGEMENT **12**

Definition – Nature – Scope – Early Management and Modern Management concepts- Importance –Functions- Evolution of Management thought- Contribution of F.W.Taylor - Henri Fayol -Elton Mayo -Chester Barhard & Peter Drucker to the Management Thought.

UNIT II: PROCESS OF MANAGEMENT **12**

Management Process & Co-ordination- Managers need for understanding Internal and external environment. Various approaches to Management - Indian Management Thought.

UNIT III: PLANNING AND ORGANIZING **12**

Fundamentals of planning, Objectives, Policy & Strategy, Forecasting, Decision Making, Organizing, Organization Theory, Design of organization structure, Authority & Responsibility, Line and Staff Relationships, Pattern of organizational design, Groups in organization, Dysfunctional Aspects of Organization, Organizational Change.

UNIT IV: STAFFING AND DIRECTING **12**

Fundamentals of staffing, Recruitment & Selection, Training & Development, Performance Appraisal, Directing, Fundamentals of Directing, Motivation, Concept and techniques, Leadership Approaches and Communication.

UNIT V: CONTROLLING & RECENT TRENDS IN MANAGEMENT **12**

Nature and Scope of Control, Types of Control, Control Process, Management by Exception (MBE), Effective Control System, Control Techniques - Traditional and Modern - Social Responsibility of Management – Environment friendly management -Management of Change - Scholasticmanagement

TOTAL: 60 HOURS

TEXT BOOKS

1. Essential of Management - Horold Koontz and Iteinz Weibrich- McGrawhills International
2. Management Theory & Practice - J.N.Chandan
3. Essential of Business Administration - K.Aswathapa Himalaya Publishing House

CO3601	FINANCIAL ACCOUNTING	L	T	P	C
		3	1	0	4

OBJECTIVES

- To understand the role of accounting and its limitations.
- To understand what economic information is conveyed in financial statements.
- To identify the main users of financial information

Course Outcome		Cognitive Skill
CO-01	Understand the meaning, scope, and objectives of accounting, along with the bases of accounting and basic terms used.	U
CO-02	Identify different types of errors in accounting and learn methods for rectification, including the preparation of a suspense account.	U, A
CO-03	Define depreciation and its causes, objectives, and methods, along with provisions and reserves, including the difference between them and the concept of secret reserves.	U, An, E
CO-04	Understand the distinction between capital and revenue, and how to prepare final accounts with adjustments.	U, An, E
CO-05	Understand the meaning, merits, and limitations of the single entry system, and differentiate between single entry and double entry systems.	U, A

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	L	M	L
CO-02	M	S	S	M	M
CO-03	S	M	M	L	N
CO-04	S	L	N	M	M
CO-05	M	N	S	M	S

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: INTRODUCTION TO ACCOUNTING **12**

Meaning and Scope of Accounting - Objectives - Bases of Accounting - Basic terms in Accounting- Systems of Accounting - Single Entry System - Double Entry System -Journal – Ledger - Subsidiary Books – Preparation of Trial Balance

UNIT II: ERRORS AND RECTIFICATION AND BANK RECONCILIATION STATEMENT **12**

Errors – Types of Errors –Methods for Rectification of Errors – Preparation of Suspense Account - Bank Reconciliation Statement – Need – Importance – Preparation of Bank Reconciliation Statement

UNIT III: DEPRECIATION, PROVISIONS AND RESERVE **12**

Depreciation – Meaning – Causes of Depreciation - Objectives of Depreciation – Methods of Depreciation – Provisions and Reserve – Meaning – Difference Between Provision and Reserve – Secret Reserve – General and Specific Reserve

UNIT IV: FINAL ACCOUNTS **12**

Manufacturing, Trading and Profit and Loss Account –Balance Sheet – Capital Vs Revenue– Preparation of Final Accounts with Adjustments

UNIT V: SINGLE ENTRY SYSTEM **12**

Meaning – Merits and Limitations of Single Entry System – Difference Between Single Entry and Double Entry System – Preparation of Accounts from Incomplete Records - Methods of Calculation of Profit –Statement of Affairs Method – Conversion Method

TOTAL: 60 HOURS

TEXT BOOKS:

1. Mukerjee and Hanif, Advanced Accountancy, Tata McGraw Hills, New Delhi, 2010
2. S.P.Jain and K.L.Narang, Advanced Accountancy (Vol I), Kalyani Publishers, New Delhi, 2008
3. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol I), S. Chand & Company Ltd, New Delhi.

REFERENCE:

1. Dr. M.A. Arulanandam and Dr. K.S. Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. Gupta and Radhaswamy, Advanced accountancy, Sultan Chand and Sons, New Delhi,2009

CO36A1	BUSINESS ECONOMICS	L	T	P	C
		2	1	0	3

OBJECTIVES

- To understand the concepts, tools and techniques of micro and macroeconomics.
- To develop the skills for applying the tools and techniques in corporate and other organizational decision making.

	Course Outcome	Cognitive Skill
CO-01	Understand the definition and scope of managerial economics and recognize its importance in business decision-making.	U
CO-02	Understand the determinants of aggregate demand and supply, utility, and demand theories, and techniques of demand forecasting.	U
CO-03	Explore price and output decisions in different market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly.	A
CO-04	Analyze macroeconomic indicators such as national income, GDP, NDP, money supply, money demand, and money market equilibrium.	An, E
CO-05	Explore arguments for and against free trade, motives for protection, and types of protection, economic integration, and components of the balance of payments in the context of international trade.	An, E

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	L	S	L
CO-02	S	S	L	S	L
CO-03	S	S	L	S	M
CO-04	S	S	L	S	L
CO-05	S	S	L	S	M

S-Strong, M-Medium, L-Low, N-Not relevant

UNIT I: INTRODUCTION **9**

Definition, Scope of Managerial Economics - Importance of Managerial Economics – Fundamental principles - Role and Responsibilities of Economist –The nature of managerial decision making- types of business decisions-Managerial decision making process- Factors of Production – Division of Labour .

UNIT II: DEMAND THEORY AND ANALYSIS **9**

Demand Function – Individual and Market Demand – Elasticity of demand - Determinant of Aggregate Demand – Determinants of aggregate supply -Utility and Demand – Cardinal and Ordinal Utility Analysis– Indifference Curves and Maps –Demand Forecasting

UNIT III: PRICING AND MARKET STRUCTURE **9**

Price and Output Decisions in Different Market – Perfect Competition – Monopoly – Monopolistic Competition – Price Discrimination – Pricing Policy - Oligopoly – Cournots Model of Duopoly – Kinked Demand Curve.

UNIT IV: MACRO ECONOMIC ANALYSIS **9**

National Income – GDP – NDP – Money Supply- Money demand, - Money market equilibrium– Inflation – Nature and Causes of Inflation – Types of Inflation –– Deflation – Fluctuation in Foreign Exchange rate – Determinants of Foreign exchange rates – Forex market

UNIT V: INTERNATIONAL TRADE **9**

Principles of absolute and comparative advantage – Opportunity cost concept allied to trade – Argument for and against Free Trade – Motives for Protection – Types of Protection and their effects – Economic Integration – Free Trade Area – Customs Union – Economic union – Monetary union – Terms of Trade – Components of the balance of payment

TOTAL: 45 HOURS

TEXT BOOKS

1. ‘Managerial Economics’- Dr. H. L. Ahuja, S. Chand & company limited.
2. ‘Managerial Economics’ – D.N. Dwivedi, Vikas Publishing House Private Limited, New Delhi,2012
3. ‘Managerial Economics’ – Dean Joel, 2009
4. ‘Managerial Economics’ - Varshney R.L. &Mageswari, P.L. Mehta, Sultan Chand, 2012

GE3601	METHODOLOGY AND PERSPECTIVE OF BUSINESS DECISION	L	T	P	C
		1	1	0	2

OBJECTIVES

- To understand Business and its Role in Society
- To Enable Entrepreneurship and its heuristics
- To Comprehend the Business Environment

Course Outcome		Cognitive Skill
CO-01	Understand the functioning of economic systems, including the division of labor, innovation, and the flow of goods and services.	U
CO-02	Analyze the economy of India with a focus on economic liberalization and the stakeholders of business firms.	An, E
CO-03	Gain insights into entrepreneurship and the various endowments and environments required for entrepreneurs, including legal, physical, financial, social, and psychological aspects.	U, A
CO-04	Recognize the importance of trained manpower in enhancing quality of life and production, as well as the role of marketing and technology in organizations.	U, A
CO-05	Develop skills in accessing and utilizing business information through reading techniques, listening to lectures, field studies, case studies, project reports, dissertations, and research papers.	A

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	M	M	M	L	L
CO-02	M	S	M	L	M
CO-03	S	S	S	M	M
CO-04	M	M	S	S	M
CO-05	L	M	M	L	S

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: FUNCTIONS OF ECONOMIC SYSTEM 6

Functioning of Economic System – Division of Labour – Innovation – Flow of Goods and Services, Different Forms of Business Organization, Sectors of the Economy – Trade – Hospitality Industries

UNIT II: ROLE OF BUSINESS IN ECONOMIC DEVELOPMENT 6

The Economy of India – Economic Liberalization, Stake Holders of Business Firms – Managerialism – Corporate Governance – Goals of Business – Share Holders Value Maximization – Public Sectors, Cooperatives – Private Sectors – Non-Profit Organizations

UNIT III: ESTABLISHING A BUSINESS 6

Entrepreneurship – Legal, Physical, Financial, Social and Psychological endowments and environment for Entrepreneurs, Intrapreneur, Individual Savings, Banking in India, Venture Capital, Money Market, Documenting funding Sources, Return on Investment, Payment if wages, Interest, Profit, Payment to Governments, Stock Exchange, Stock Broking, Stock Exchange Cues

UNIT IV: ROLE OF A TRAINED MAN POWER 6

Trained Manpower – Quality of Life, Production of Tangible and Intangible Products, Marketing and its role – Use of Technology in Organization, Management Information System, User friendly software – Trends and Development in Strategic Management – TQM – Bench Marking, Quality Control, Quality Circle

UNIT V: LEARNING BUSINESS INFORMATION 6

Business Information – Use of Reading Techniques, listening to Lectures, Field Studies, Case Studies and Project Reports, Dissertation, Research Paper, Oral Presentation, Problems of Investigation in Social Research. Writing a Repot, Consumer Protection Act – Right to Information Act

TOTAL: 30 HOURS

TEXT BOOKS

1. Balachandran, G. Methodology and Perspectives of Business Studies, Pearson India, 2009

SEMESTER II

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**MS36T2/ MS36M2/ MS36H2**	Tamil / Malayalam / Hindi - II	3	0	0	3
2.	**EG3602**	English – II	3	1	0	4
3.	**CO3602**	Advanced Financial Accounting	3	1	0	4
4.	**CO3603**	Business Statistics	3	1	0	4
5.	**CO36A2**	Indian Economy	2	1	0	3
6.	**GE3602**	Environmental Studies	1	1	0	2
TOTAL			**15**	**5**	**0**	**20**

EG3602	ENGLISH – II	L	T	P	C
		3	1	0	4

OBJECTIVES

- To make the learners acquire basic knowledge in English with communicative competence
- To enable them to communicate effectively in English
- To make them understand and assimilate the genres of poetry, prose, and short story and grammar for language enrichment

Course Outcome		Cognitive Skill
CO-01	Analyze the themes, styles, and messages conveyed in the selected prose pieces, exploring topics ranging from social etiquette to societal issues.	An, E
CO-02	Explore the themes, imagery, and poetic devices used by the poets to convey their ideas and emotions effectively.	An, E
CO-03	Analyze the narrative techniques, character development, and themes present in the selected short stories, gaining insights into the diversity of storytelling styles.	An, E
CO-04	Enhance vocabulary skills by understanding homonyms, homophones, word formation, and derivatives, enabling effective communication and writing.	U, A
CO-05	Develop awareness of how physiological changes and non-verbal cues contribute to effective communication in various interpersonal and professional settings.	U, A

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	L	L	L	L	M
CO-02	L	L	L	L	M
CO-03	L	L	L	L	M
CO-04	L	L	L	L	L
CO-05	L	L	L	L	S

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: PROSE: A GALAXY OF PRECIOUS PROSE (DETAILED) 12

1.On Saying Please – A. G. Gardiner
2. My visions for India – A. P. J. Abdul Kalam
3. Water the Elixir of Life – C. V. Raman
4. An Astrologer's Day – R. K. Narayan
5. Hazards of Sensual Drugs – Hardin B. Jones

UNIT II: POETRY - HARMONY (DETAILED) 12

1. La Belle Dame Sans Merci – John Keats
2. All the World's a Stage – William Shakespeare
3. Palanquin Bearers – Sarojini Naidu
4. Tithonus – Alfred Lord Tennyson
5. If – Rudyard Kipling

UNIT III: SHORT STORY - POPULAR SHORT STORIES (NON – DETAILED) 12

1. The Necklace – Guy De Maupassant
2. The World-Renowned Nose – Vaikkam Muhammad Basheer
3. The Selfish Giant – Oscar Wilde

UNIT IV: GRAMMER 12

1. Functional English – Tense, Active Voice, Passive Voice, Conditional Clauses, Direct Speech, Indirect Speech
2. Vocabulary – Homonyms, Homophones, Word Formation - Derivatives

UNIT V: NON – VERBAL COMMUNICATION 12

Facial Expressions – Eye Contact – Posture– Gestures– Paralanguage– Proxemics – Useof Body– Body Movements or Kinesics– Physiological Changes

TOTAL: 60 HOURS

TEXT BOOKS

1. A Galaxy of Precious Prose, ed. Dr. Rao, Syamala B., Madras. Blackie Books, 2001.
2. Harmony: An Anthology of Poems, ed. Tripathy, BiyotK.,OUP India, 1997.
3. Popular Short Stories, ed. Board of Editors, Oxford Press, 1997.

CO3602	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
		3	1	0	4

OBJECTIVES

- To understand the principles of branch accounting for both dependent and independent branches, with a focus on types, wholesale-retail profit distinctions, and exclusion of foreign branches.
- To achieve proficiency in departmental accounting, emphasizing expense allocation basis and effective inter-departmental transfer at cost or selling price.
- To attain specialized knowledge in financial areas, including comprehensive understanding of Hire Purchase and Instalment systems, effective management of insolvency accounts, and expertise in handling royalty accounts and subleases.

Course Outcome		Cognitive Skill
CO-01	Learn about the types of dependent branches and the differences between wholesale profit and retail profit in branch accounting.	U, E
CO-02	Gain insights into departmental accounts and understand the basis for the allocation of expenses among different departments.	U, An, E
CO-03	Understand the meaning of hire purchase and instalment purchase, and learn about default and repossession in such transactions.	An, E
CO-04	Learn about insolvency accounts, including the meaning of insolvency and the preparation of statements of affairs and deficiency accounts.	An, E
CO-05	Understand the concept of royalty accounts and the procedures for preparing royalty accounts.	An, E

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	L	N	L
CO-02	S	S	L	M	L
CO-03	S	S	L	N	L
CO-04	S	S	L	N	L
CO-05	S	M	L	N	M

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: BRANCH ACCOUNTS **12**

Branch Accounts - Dependent branches – Types of dependent branches - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded).

UNIT II: DEPARTMENTAL ACCOUNTS **12**

Departmental Accounts – Basis for allocation of expenses - Inter departmental transfer at cost or selling price

UNIT III: HIREPURCHASE AND INSTALMENT **12**

Hire Purchase and Instalment – meaning -Default and repossession– Stock and Debtors system – Hire Purchase trading account-Instalment Purchase System

UNIT IV: INSOLVENCYACCOUNTS **12**

Insolvency Accounts – Meaning – insolvency of individuals – Preparation of Statement of Affairs and Deficiency Accounts

UNIT V: ROYALTY ACCOUNTS **12**

Royalty Accounts – Meaning – Procedures of preparing Royalty Account – Short workings – Accounting treatment of Sub Lease

TOTAL: 60 HOURS

TEXT BOOKS

1. Mukerjee and Hanif, Advanced Accountancy, Tata McGraw Hills, New Delhi, 2010.
2. S.P.Jain and K.L.Narang, Advanced Accountancy (Vol I), Kalyani Publishers, New Delhi, 2008
3. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol I), S. Chand & Company Ltd, New Delhi
4. Dr. M.A. Arulanandam and Dr. K.S. Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai
5. Gupta and Radhaswamy, Advanced accountancy, Sultan Chand and Sons, New Delhi,2009

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CO3603	BUSINESS STATISTICS	L	T	P	C
		3	1	0	4

OBJECTIVES

- To develop analytical skill in problem solving and to equip the students with different statistical techniques which are essential for decision making
- To understand various quantitative techniques available and how to apply these in solving business

Course Outcome		Cognitive Skill
CO-01	Understand the meaning, evolution, scope, limitations, and applications of statistics.	U
CO-02	Define measures of central tendency and understand their objectives and criteria for good measures.	U, A
CO-03	Explore the concept of dispersion, including absolute and relative measures, range, variance, standard deviation, coefficient of variation, quartile deviation, and coefficient of quartile deviation.	U, A
CO-04	Learn about the properties of correlation coefficient, rank correlation, coefficient of determination, lines of regression, coefficient of regression, and standard error of estimate.	U, An, E
CO-05	Understand the types of index numbers, problems in the construction of index numbers, and methods of constructing index numbers through worked examples	U, An, E

R-Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	L	M	L
CO-02	S	S	L	M	L
CO-03	S	S	L	M	L
CO-04	S	S	L	M	L
CO-05	S	S	L	M	L

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: INTRODUCTION **12**

Statistics: Meaning, evolution, scope, limitations and applications; data classification: meaning, objectives and types of classification, formation of frequency distribution, role of tabulation, parts, types and construction of tables, significance, types and construction of diagrams and graphs

UNIT II: MEASURES OF CENTRAL TENDENCY **12**

Measures of Central Tendency - Meaning and objectives of measures of central tendency - Criteria for good measures of central tendency, Arithmetic mean, Median and Mode for grouped and ungrouped data, combined mean.

UNIT III: MEASURES OF DISPERSION **12**

Concept of dispersion - Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation , Coefficient of Quartile deviation.

UNIT IV: CORRELATION AND REGRESSION **12**

Correlation and Regression: Meaning of correlation, types of correlation – positive and negative correlation, simple, partial and multiple correlation, methods of studying correlation; scatter diagram, graphic and direct method; properties of correlation co-efficient, rank correlation, coefficient of determination, lines of regression, co-efficient of regression, standard error of estimate

UNIT V: INDEX NUMBERS **12**

Introduction – Definition – Characteristics – Uses of Index Numbers – Types of Index Numbers – Problems in the Construction of Index Numbers – Methods of constructing Index Number – Worked Example.

TOTAL: 60 HOURS

TEXT BOOKS

1. Gupta, S.P. & M.P. Gupta, Business Statistics
2. Davis: Business Staistics using Excel, Oxford University Press.

REFERENCE BOOKS

1. Gupta, C.B., An Introduction to Statistical Methods

CO36A2	INDIAN ECONOMY	L	T	P	C
		2	1	0	3

OBJECTIVES

- To understand the Indian economy and its five year plans it helps the student to apply the subject knowledge in future plan and business decision.
- The subject will enable the students to understand the green and industrial revolution. This motivates the student to future business Plan.

Course Outcome		Cognitive Skill
CO-01	Analyze the issues and determinants of economic development	U
CO-02	Gain insights into the Indian Five Year Plans	U, A
CO-03	Understand technological changes	An, E
CO-04	Analyze small-scale industries	An, E
CO-05	Recognize the importance of infrastructure in economic development	U, An, E

R-Remember, U-Understand, A-Apply, An-Analyze-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	M	S	M
CO-02	S	M	L	M	L
CO-03	M	S	L	M	L
CO-04	S	S	M	S	M
CO-05	S	S	M	S	M

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: ECONOMIC DEVELOPMENT AND ITS DETERMINANTS **9**

Features of Indian Economy –Indicators of Development – Issues of Development -Determinants of Economic Development - Human Development Index (HDI), Gender Development Index (GDI).

UNIT II: PLANNING & ECONOMIC DEVELOPMENT **9**

Planning -Meaning, Objectives -Planning Commission – Overview of Indian Five Year Plans – Privatization and economic Reforms -problems of capital formation – Balanced regional development.

UNIT III: AGRICULTURE IN THE INDIAN ECONOMY **9**

Food security in India- Implications of Land Reform – Technological changes in Agriculture – Pricing of Agricultural Products – Recent Trends in Agricultural Marketing –Green Revolution – Organic Farming Practices.

UNIT IV: INDUSTRIAL GROWTH IN INDIA **9**

Industrialization- Meaning & Role of Industrialization-Small scale industries-Meaning & Role - Policies and Programmes to remove disabilities -Sick ness in Indian Industry -Labour problem &Labour policy -National wage policy.

UNIT V: INFRASTRUCTURE AND ECONOMIC DEVELOPMENT **9**

Importance - Energy –Sources – Availability of Primary Energy in India –Energy Crisis – Measures Taken- Renewable Energy Potential –Power – Sources of Electric Power -Targets and Achievements – Transport system - Communication system In India.

TOTAL: 45 HOURS

TEXT BOOKS

1. Indian Economy, DhingraI.C ,S.Chand and Sons Indian Economy.
2. Dutt and Sundharam, S.Chand and Sons, Planning Commission

REFERENCE BOOKS

1. Economic Reform in India, Hope, Cambridge University Press (ISBN-9781107046047)
2. India Working:Essays on Society and Economy, White, Cambridge University Press(ISBN- 9788175962309)

GE3602	ENVIRONMENTAL STUDIES	L	T	P	C
		1	1	0	2

OBJECTIVES

- To understand the complexity of ecosystems and possibly how to sustain them
- To understand the relationships between humans and the environment.
- To understand major environmental problems including their causes and consequences

	Course Outcome	Cognitive Skill
CO-01	Explore various natural resources such as forest, water, minerals, and food resources, along with conflicts over resource sharing and issues related to exploitation and land use patterns.	U, An, E
CO-02	Gain knowledge about ecosystems, including their concept, structure, and function, and the roles of producers, consumers, and decomposers.	U, A
CO-03	Explore the causes, effects, and control measures of various types of environmental pollution including air, water, marine, soil, solid waste, thermal, nuclear pollution.	U, An, E
CO-04	Analyze urban issues such as energy and water conservation,environmental ethics, global warming, and resettlement and rehabilitation issues.	A, E
CO-05	Examine the challenges posed by population growth and issues related to human rights, environmental health, HIV/AIDS, and women and child welfare.	A, E

R-Remember, U-Understand, A-Apply, An-Analyze-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	L	L	L	L	L
CO-02	M	M	M	L	L
CO-03	L	L	M	L	L
CO-04	L	L	M	L	L
CO-05	L	L	M	L	L

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: INTRODUCTION **6**

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies

UNIT II: ECOSYSTEM **6**

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity

UNIT III: ENVIRONMENTAL POLLUTION **6**

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

UNIT IV: URBAN ISSUES **6**

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act

UNIT V: POPULATION AND WOMEN WELFARE **6**

Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

TOTAL: 30 HOURS

TEXT BOOKS

1. Gupta N.C.; Social Auditing of Environmental Law in India, edited book, New Century Publications, Delhi-2003.
2. Divan, Shyam and RosenCeranz; Armin. Environmental Law and Policy in India, Cases, materials and statutes, second edition, Oxford University Press, 2001.
3. Uberoi, N.K.; Environmental Management, Excel Books, New Delhi, 2000.
4. Agarwal, A, Narain; S. State of India’s Environment, Published by Centre for Science and Environment, New Delhi, 1999.
5. Joseph, Casio, Woodside, Gayle and Mitchell, Philip.; ISO 14000 guide- The new Environmental Management Standards, McGraw Hill, New York, 1996.

SEMESTER – III

S. No.	Code No.	Course Title	L	T	P	C
THEORY						
1.	**CO3604**	Corporate Accounting	2	1	0	3
2.	**CO3605**	Financial Management	2	1	0	3
3.	**CO3606**	Banking Theory and Practices	2	1	0	3
4.	**MS3606**	Business Communication	2	1	0	3
5.	**MS3607**	Business Law	2	1	0	3
6.	**MS3608**	Marketing Management	2	1	0	3
7.	**CO36A3**	Business Organisation	2	1	0	3
PRACTICAL						
8.	**MS3671**	Computer Application in Business - Lab	0	0	2	2
		Total	**14**	**7**	**2**	**23**

CO3604	CORPORATE ACCOUNTING	L	T	P	C
		2	1	0	3

OBJECTIVES

- To impart to the students the expertise in preparation of corporate accounts.
- To acquire knowledge and understanding of the concepts, principles and practices of company accounts in accordance with statutory requirements.

Course Outcomes		Cognitive Skill
CO- 1	Understand and apply the concepts of share issuance, encompassing types and pricing strategies, as well as manage debentures, including issuance and redemption using the sinking fund method.	U, A
CO- 2	Demonstrate proficiency in valuing both purchased and non-purchased goodwill, along with shares, considering various influencing factors	U, A
CO- 3	Differentiate between capital and revenue profits, compute profits before incorporation, and apply appropriate accounting treatments.	An, E
CO- 4	Prepare accurate company final accounts, including balance sheets and profit and loss statements, and navigate unique adjustments related to these accounts.	An, E, S
CO- 5	Understand the company-related financial concepts and demonstrate practical problem-solving skills in the field.	A, U

R-Remember, U-Understand, A-Apply, An-Analyze-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	S	M	S
CO-02	M	S	M	S	L
CO-03	S	L	S	M	M
CO-04	S	M	M	M	L
CO-05	S	L	M	L	M

S-Strong, M-Medium, L-Low,N-Not relevant

UNIT I: ISSUE OF SHARES **9**

Company – Meaning – Types - Shares – Meaning – Types of shares – Issue of Shares at Par, Premium and at Discount – Forfeiture and Reissue of Shares –Redemption of Preference Shares (Simple Problems).

UNIT II: ISSUE OF DEBNTURES **9**

Debentures – Meaning – Types of Debentures – Issue of Debentures – Types of Debenture Issue - Redemption of Debentures – Sinking fund method (Simple Problems).

UNIT III: VALUATION OF GOODWILL AND SHARES **9**

Goodwill – Meaning – Features –Types – Accounting for Goodwill – Valuation of Non-purchased Goodwill– Valuation of Purchased Goodwill – Valuation of shares – Need for Valuation – Factors affecting valuation of shares –Methods of Valuation.

UNITIV: PROFIT OR LOSS PRIOR TO INCORPORATION **9**

Incorporation– Meaning – Capital profit & Revenue Profit – Methods of computing Profit prior to Incorporation – Accounting treatment of Pre-incorporation Profit/Loss – Accounting treatment of Post-incorporation Profit/Loss

UNITV: COMPANY FINAL ACCOUNTS **9**

Final Accounts – Meaning – Books of Accounts to be kept by Company – Forms and Contents of Balance Sheet – Operating Cycle – Statement of Profit and Loss – Typical adjustments related to Company Final Accounts – Preparation of Statement of Profit and Loss and Balance Sheet – Suggested steps for Preparation of Statement of Profit and Loss and Balance Sheet

TOTAL: 45 HOURS

TEXT BOOKS:

1. A. Mukherjeeand M. Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi.
2. M.A. Arulanandam & K.S. Raman, Corporate Accounting –II, Himalaya Publishing House, New Delhi.
3. M.C.Shukla, T.S.Grewal and S.C.Gupta, Corporate Accounting, S.Chand and Co., NewDelhi.

REFERENCE BOOKS

1. Ashok Sehgal and Deepak Sehgal, Advanced Accounting,-II, Taxman, NewDelhi.
2. S.N.Maheshwari and S.K.Maheshwari, Corporate Accounting, Vikas Publication, NewDelhi.

CO3605	FINANCIAL MANAGEMENT	L	T	P	C
		2	1	0	3

OBJECTIVES

- To understand the basic concepts of Financial Management and the role of Financial Management in decision-making.
- To familiarize the students with the principles and practices of financial management.

CourseOutcome		**Cognitive Skill**
CO–01	To understand the concept of fundamental financial concepts, especially time value of money.	R,U
CO–02	To prepare financial statement analysis to evaluate the financial performance of a company	U, E
CO–03	To analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances	An, E
CO–04	To integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting	A,E
CO–05	To evaluate the complexities associated with management working capital and inventory management	E, An

R–Remember,U–Understand,A–Apply,An–Analyze,E–Evaluate, S–Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	**PO-A**	**PO-B**	**PO-C**	**PO-D**	**PO-E**
CO-01	S	S	S	M	S
CO-02	M	S	M	S	L
CO-03	S	L	S	M	M
CO-04	S	M	M	M	L
CO-05	S	L	M	L	M

S–Strong, M–Medium, L–Low, N–Not relevant

UNIT I: INTRODUCTION FINANCIAL MANAGEMENT **9**

Introduction – Meaning of Finance – Business Finance – Finance Function – Financial Management – Meaning –Nature, scope and objective of Financial Management –Importance – Functions – Role of a Financial Manager -Time Value of Money – Risk and Return – Financial Planning and Control

UNIT II: FINANCIAL STATEMENT ANALYSIS **9**

Financial Statement – Meaning – Nature – Financial Analysis – Types of Financial Analysis – External Analysis – Internal Analysis – Tools of Financial Analysis – Common Size Income Statement – Trend Percentage Analysis – Fund Flow Analysis – Cash Flow Analysis – Ratio Analysis – Cost Volume Profit Analysis.

UNIT III: FINANCING DECISION **9**

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, and EPS – Leverage – Meaning – Importance –Types of Leverages – Operating Leverage Financial Leverage Composite Leverage. Cost of Capital – Meaning – Importance – Features – Classification

UNIT IV: INVESTMENT & DIVIDEND DECISION **9**

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share

UNIT V: WORKING CAPITAL& INVENTORY MANAGEMENT **9**

Introduction – Working Capital – Meaning – Types of Working Capital – Permanent Working Capital – Temporary Working Capital – Factors Determining Working Capital – Techniques of Working Capital – Conventional Method – Operating Cycle Method – Percentage of Sales Approach – Balance Sheet Method – Regression Analysis Method – Advantages and Disadvantages of Working Capital.Inventory Management – Meaning – Objectives – Tools of Inventory Management – Determination of Economic Order Quantity – ABC Analysis – VED Analysis – Determination of Stock Levels – Determination of Safety Stocks.

TOTAL: 45 HOURS

TEXT BOOKS

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr.Aswathanarayana.T – Financial Management, VBH
3. K. Venkataramana, Financial Management, SHBP.

REFERENCE BOOKS:

1. G. Sudarshan Reddy, Financial Management, HPH
2. Roy – Financial Management, HPH

CO3606	BANKING THEORY AND PRATICES	L	T	P	C
		2	1	0	3

OBJECTIVES

- To impart knowledge about the basic principles of the banking.
- Acquaint knowledge about the banking system prevailing in India.
- To have an understanding about the instruments involved in banks.

COURSE OUTCOMES		Cognitive Skill
CO- 1	To give Practical insights into Banking sector and emerging issues and policy responses.	U
CO- 2	To enable students to understand the Emerging Trends in the Indian Banking Sector.	U
CO- 3	To Discuss Case studies of Business Enablers of various banks.	A
CO- 4	To equip students to analyze the Financial Performance of various Scheduled Commercial Banks.	An, E, S
CO- 5	To Study and Analyze Trends in Non -performing Assets (Sector-wise and bank Group Wise)	A, U

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	S
CO-02	L	S	M	S	L
CO-03	M	L	S	S	S
CO-04	L	S	S	M	M
CO-05	S	L	S	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION TO BANKING **9**

Meaning and definition of Banking- Origin and Evolution of Banks- Structure of Indian Banking system- Classification of Banks –Money Market–Characteristics–Constituents of Indian money market-Commercial Banking –Functions of commercial banks: Primary and Secondary functions (Conventional and innovative functions)—Credit Creation–Role of Banks in Economic Development.

UNIT II: BANKING SYSTEM IN INDIA **9**

Evolution & Definition of Reserve Bank of India, Organisation and management-Functions of Reserve Bank of India-Regulatory measures: Bank rate, Repo and Reverse Repo 1 2 27 CRR, SLR, OMO, Liquidity Adjustment Facility (LAF), MSS, Marginal Standing Facility (MSF)-Banking Regulation Act, 1949- Commercial Banks- Cooperative Banks-Types of Cooperative banks- Land Development Banks- Development Bank - NABARD - Regional Rural Bank- -EXIM bank.

UNITIII: BANKING OPERATION **9**

Opening of an Account – Types of Deposit Account – Online Account, Types of customers (Individuals, firms, Trusts, and Companies) - Importance of customer relations- Customer grievances and redressal - Ombudsman. Granting of loan - clean loan–Second Loan – Overdraft – Cash credit. - CORE banking- EFT: NEFT, RTGS- CIBIL, KYC

UNIT IV: INNOVATION IN BANKING SERVICES **9**

E–Banking – MBanking, ATM – Credit card – credit card processing, reconciliation and reporting, check collection–Debit Card, Smartcard, Net Banking, E- wallet, Video Banking, Cyber Cash–Electronics Payment System

UNITV: MODERNBANKING **9**

Electronic Fund Transfer (EFT)-RBI Guidelines–Benefits of Electronic Clearing Systems–E-Cheques – E-Money – Real Time Gross Settlement(RTGS) –Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS)–Benefits– Single Window Concepts–Features.

TOTAL: 45 HOURS

TEXT BOOKS

1. K.P.M. Sundaram and E.N. Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar and Shekhar, Banking and Financial System, Margham Publications, Chennai.
3. Gordon and Natarajan – Banking Theory Law and Practice

REFERENCE BOOKS:

1. B. Santhanam, Banking and Financial System, Margham Publications, Chennai-17.
2. Tandon M.L- Banking Law and Practice in India
3. Dr.S.Gurusamy, Banking Theory Law and Practice – Vijai Nicole Publications.

MS3606	BUSINESS COMMUNICATION	L	T	P	C
		2	1	0	3

OBJECTIVES

1. To provide an overview of Prerequisites to Business Communication
2. To provide an outline to effective Organizational Communication
3. To underline the nuances of Business communication

Course Outcome - COs		**Cognitive Skill**
CO-01	To be familiar with the principles of effective Communication and Barriers of Communication	R,U
CO-02	To distinguish Cross Cultural Dimensions of Business Communication Technology and Communication, Ethical & Legal Issues in Business Communication	U,A
CO-03	To draft effective business correspondence with brevity and clarity.	U,A
CO-04	Elaborate Principles of Effective Presentations, Principles governing the use of audiovisual media	A,E
CO-05	Master the art of giving interviews in - selection or placement interviews, discipline interviews, appraisal interviews and exit interviews	E,S

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	L	L	S
CO-02	S	M	M	S	S
CO-03	M	S	S	S	M
CO-04	S	S	S	M	M
CO-05	S	M	M	M	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: BUSINESS COMMUNICATION **9**

Meaning – Importance – Elements of Communication – Role of Communication – Purpose ofCommunication – Process – Forms of Business Communication – Interpersonal Communication – Intra- personal Communication – Barriers to Communication.

UNIT II: ORAL COMMUNICATION **9**

Definition – Objectives – Need for Oral Communication – Principles of Oral Communication – Effectiveness of Oral Communication – Listening – Active and Passive Listening – Traits of good Listener – Implication of effective Listening – Public Speaking and Oral Reporting.

UNIT III: WRITTEN COMMUNICATION **9**

Meaning – Objectives – Importance – Kinds of Business Letters – Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints – Reports Writing – Agenda – Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT IV: NON-VERBAL COMMUNICATION **9**

Meaning – Advantages of Developing Non-Verbal Communication Skills – Kinesics – Components – Proxemics – Classifications – Paralanguage – Components – Power PointPresentation – Interviews – Group Discussion – Conversation in Meetings – Negotiationsthrough Conversation Control.

UNIT V: MODERN FORMS OF COMMUNICATION **9**

Fax – Meaning – E-mail – Layout of E-mail Messages – Tele-Conferencing – VideoConferencing – Internet – Websites and their use in Business – Social Media.

TOTAL: 45 HOURS

TEXT BOOKS

1. ‘Basic Communication’ – Raymond V. Lesikar, John D. Pettit and Mary E. Flatley Lesikars, Tata McGraw Hill, 2011.
2. ‘Essentials of Business Communication’ – Rajendra Pal and J.S. Korlahalli, - Sultan Chand and Sons – New Delhi.
3. Shirley Taylor – Communication for Business – Pearson Publications – New Delhi.
4. ‘Effective Technical Communication’ – Rizvi and M.Ashraf, Tata McGraw Hill, 2012.

REFERENCE BOOKS

1. ‘Effective Letters in business’ – Robert L. Shurter, 3rd Edition, 2010.
2. ‘Technical Communication Principles and Practice’ – Meenakshi Raman and Sangeeta
3. Sharma, Oxford University Press.
4. ‘Effective Business Communication’ – Kaul, Asha, Prentice Hall of India

MS3607	BUSINESS LAW	L	T	P	C
		2	1	0	3

OBJECTIVES

- The course aims to provide the brief idea about the frame work of Indian Business Laws
- To orient students – about the legal aspects of business

Course Outcome		Cognitive Skill
CO-01	Upon completion of the unit on the Indian Contract Act 1872**,** Students will be able tounderstand and describe the basic concepts of Contract, elements of valid contract, types of contract and concepts of Agency	R, U,
CO-02	Upon completion of the unit onSale of Goods Act, 1930**,** Students will be able to: understand the concepts ofSales of Goods Act anddescribe the formation and performance of Contract of Sale	R, U, AP
CO-03	Upon completion of the unit on Negotiable Instrument Act, 1881**,** Students will be able to: understand the concepts of Negotiable Instrument Act, describe the differences between the Negotiable Instruments and draw the Instruments namely Promissory Note, Bill of Exchange and Cheque	R, U, A, An, E
CO-04	Upon completion of the unit onPartnership Act, 1932, Students will be able to understand and describe the Nature of Partnership, Kinds, Rights and Obligations of Partners	R, U, A, An, E
CO-05	Upon completion of the unit on Companies Act - 2013,Students will be able to understand the nature, types, formation and winding up of Companies and describe the documents like Memorandum of Association, Articles of Association and Prospectus	R, U, A, An, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome					
PO / CO	**PO-A**	**PO-B**	**PO-C**	**PO-D**	**PO-E**
CO-01	S	S	M	S	S
CO-02	S	M	S	S	M
CO-03	S	S	S	M	S
CO-04	S	M	S	S	M
CO-05	S	S	S	S	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INDIAN CONTRACT ACT, 1872 9

Nature of Contract - Types of Contracts - Offer and Acceptance- Consideration and Capacity to Contract- Free Constant- Legality of Object and Consideration- Contingent Contract- Quasi Contract- Discharge of Contract- Remedies for Breach of Contract- Indemnity and Guarantee- Pledge- Principal – Agent Relationship and Rights and Obligation of Principal and Agent.

UNIT II: SALE OF GOODS ACT, 1930 9

Law of Sale of Goods – Nature of Contract of Sale – Conditions and Warranties – Transfer of Ownership – Performance of Contract of Sale – Rights of Unpaid Seller – Remedies for Breach of Contract Auction Sale

UNITIII: NEGOTIABLE INSTRUMENT ACT, 1881 9

Law of Negotiable Instruments – Characteristics of Negotiable Instrument – Types of Negotiable Instrument – Promissory Notes, Bill, Cheque – Parties to Negotiable Instrument – Presentment of Negotiable Instrument – Dishonour of Negotiable Instrument – Discharge of Negotiable Instrument – Hindis – Banker and Customer

UNITIV: PARTNERSHIP ACT, 1932 9

Law of Partnership – Nature of Partnership – Registration of Firms – Kinds of Partners – Relationship Between Partners – Relation of Partners Third Parties – Partnership Deed – Rights of Partners – Obligations of Partner – Reconstitution of Firms – Dissolution of Firms.

UNITV: COMPANIES ACT, 2013 9

Nature and Types of Companies – Formation of Company – Memorandum and Articles of Association – Prospectus – Power – Duties and Liabilities of Directors – Winding Up of Company – Corporate Governance

TOTAL: 45 HOURS

TEXT BOOKS:

1. ‘Elements of Mercantile Law’ – N.D. Kapoor, Sulthan chand and Company, New Delhi.
2. August- Ray- Don Mayer- and Michael Bixby. International Business Law: text- cases and readings. Pearson education- 2010.
3. Tripathi-Dwijendra. The Oxford History of Indian Business. Oxford University Press- 2014.

REFERENCE BOOKS:

4. Hagman- Donald G.- and Julian Conrad Juergensmeyer. Urban planning and land development control law. West Group- 2000
5. Bertrand- Marianne- Paras Mehta- and Sendhil Mullainathan. Ferreting out tunneling: An application to Indian business groups. No. w7952. National Bureau of Economic Research- 2004.
6. Topalova-Petia. Overview of the Indian corporate sector: 1989-2002. No. 4-64. International Monetary Fund- 2004.

MS3608	MARKETING MANAGEMENT	L	T	P	C
		2	1	0	3

OBJECTIVES

1. To understand the concepts of marketing management
2. To learn about marketing process for different types of products and services
3. To understand the tools used by marketing managers in decision situations

Course Outcomes		Cognitive Skill
CO- 1	To understand the marketing concepts and its evolution	R, U
CO- 2	To analyze the market based on segmentation, targeting and positioning, consumer behavior and their decision-making process	U, A
CO- 3	To make decisions on product and price	U, A
CO- 4	To make decisions on promotion mix and distribution	A, E
CO- 5	To provide and be able to work with the tools to ensure better branding decisions, and to make these concepts relevant for any type of organisation	E, S

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

CO \ PO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	S
CO-02	L	S	M	S	L
CO-03	M	L	S	S	S
CO-04	L	S	S	M	M
CO-05	S	L	S	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION TO MARKETING **9**

Marketing- Meaning – Concepts -Functions – Marketing Planning & Implementation Marketing Programmes – Marketing Environment - Micro and Macro.

UNIT II: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR **9**

Market Segmentation and consumer behaviour – Influencing factors, Decision process – Marketing Research – Marketing information system

UNIT III: PRODUCT & PRICING **9**

Product: Meaning – Product Planning – Policies – Positioning - New Productpricing: Pricing Objectives – Setting and Modifying the Price – Initiating Price Changes and Responding to Price Changes

UNIT IV: PROMOTION & PHYSICAL DISTRIBUTION **9**

Promotion: Promotion Mix – Advertisement – Message – Copy Writing – Media strategy – Sales Promotion – Personal Selling and Publicity. Physical Distribution and Strategies: Distribution Mix – Managing Channel – Intermediaries – Transport and Warehousing.

UNIT V: TRENDS IN MARKETING **9**

Marketing In a Globalized Environment – Online Marketing – Social Media Marketing - B2B Marketing- Relationship Marketing – Green Marketing – Future of CRM – Customer Based Business Strategy

TOTAL: 45 HOURS

TEXT BOOKS

1. Marketing Management' – Philip Kotler, PHI, 12th Edition.
2. 'Marketing Management' – By Philip Kotler, Kevin Keller, Published by Prentice Hall, Copyright
3. 'Marketing Management' – Ramasamy and Namakumari, Planning Implementation and Control, Macmillan, 3rd Edition.

REFERENCE BOOKS

1. 'Marketing Management' – Zikmand 'd' Amico, Thompson Learning.
2. 'Marketing Management' – Douglas, J. Darymple, John Wiley & Sons.

CO36A3	BUSINESS ORGANIZATION	L	T	P	C
		2	1	0	3

OBJECTIVES

- To serve as a catalyst for the students of leadership thinking and dialogue about leaders and the process of leadership
- To Identify and analyse the essential qualities and skills required for effective leadership.
- To Comprehend the core concepts of leadership, including its characteristics, importance, and the role of a leader in various contexts.

Course Outcomes		Cognitive Skill
CO- 1	To Illustrate the basic concepts of Business	R,U
CO- 2	To understand the business sectors & forms of business organizations	U,A
CO- 3	To study the steps involved in setting up an enterprise	U,A
CO- 4	To understand the basic concepts of trade	A,E
CO- 5	To Demonstrate the changing concepts of business	E,S

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome					
PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	S
CO-02	L	S	M	S	L
CO-03	M	L	S	S	S
CO-04	L	S	S	M	M
CO-05	S	L	S	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: CONCEPT OF BUSINESS **9**

Business - Evolution of business - Industrial revolution & its effects - Multinational Corporation (MNC) - Recent trends in business world - Globalization and challenges for Indian business in new millennium.

UNIT II: BUSINESS SECTORS & FORMS OF BUSINESS ORGANIZATIONS **9**

The private sector - The public sector - Sole proprietorship form - Partnership form - Joint stock Company - Cooperative sector - Services sector

UNITIII: FORMATION OF BUSINESS ENTERPRISE **9**

Setting up a new enterprise - Steps involved in setting up an enterprise - Opportunity and Idea generation - Innovation and Creativity for an organisation - Feasibility study - Business plan - Business size and location - Factors to be considered for starting a new business. - Regulatory practices instituted by governments - Special Economic Zone (SEZ)

UNITIV: TRADE **9**

Trade - meaning and nature - Different types of trade - Wholesale and retail trade – Networking – Franchising – Outsourcing - E-Commerce - Copyright, patent & trademark - On-line trading – Supermarket - Shopping mall - Import procedures - Export procedure

UNIT V: BUSINESS AND SOCIETY **9**

Changing concept of business - Objectives of modern business - Social responsibility of business –Professionalism - Business ethics - Business and culture - Technological development and social change - Social audit

TOTAL: 45 HOURS

TEXT BOOKS

1. Modern Business Organization by S. A. Sherlekar
2. Industrial Organization Management: Sherlekar, Patil, Paranjpe, Chitale
3. Business Organization and Management By Jallo, Tata McGraw Hill
4. Business Environment Text and Cases By F. Cherunilam (Himalaya Publication House)

REFERENCE BOOKS

1. Organizing and Financing of Small Scale Industry By Dr. V. Desai
2. Industrial Organization and Management By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi
3. Business Organization and Management By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi

MS3671	COMPUTER APPLICATION IN BUSINESS - LAB	L	T	P	C
		0	0	2	2

OBJECTIVES

- Office Automation tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools.
- To familiarize the students in preparation of documents and presentations with office automation tools.
- To Learn the features of TALLY for Accounting purpose.

Course Outcome		Cognitive Skill
CO-01	Students will be competent users of the Microsoft Office suite and will have data analysis skills.	A,An
CO-02	Students will learn spreadsheet concepts and explore the Microsoft Office Excel environment.	R,A,An
CO-03	Students learn good presentation skills to demonstrate leadership skills.	U,E,A
CO-04	Students will have good knowledge about working in TALLY.	R,A,An
CO-05	Students will understand the Accounting Concepts with TALLY.	R,A,An

R-Remember,U-Understand,A-Apply,An-Analyze,E-Evaluate, S-Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	L	M	M
CO-02	S	L	S	M	M
CO-03	S	S	M	L	M
CO-04	L	S	S	M	M
CO-05	S	M	S	L	M

S-Strong, M-Medium,L-Low,N-Not relevant

List of Experiments:

1. Create Resume using Microsoft Word.
2. Design a Time table and a calendar using tables in MS Word.
3. Prepare Interview call letter using mail merge in MS Word.
4. Design a business card in Microsoft word.
5. Demonstrate the Aggregate functions in Microsoft excel.
6. Create tables and charts in Microsoft excel.
7. Create Company Profile Presentation using Microsoft PowerPoint.
8. Design Presentation with Animation in Microsoft PowerPoint.
9. Creating Company profile in TALLY.
10. Creating group and ledger account in TALLY.

TOTAL: 45 HOURS

SEMESTER IV

S. No.	Code No.	Course Title	L	T	P	C
THEORY						
1.	**CO3607**	Advanced Corporate Accounting	2	1	0	3
2.	**CO3608**	Partnership Account	2	1	0	3
3.	**CO3609**	Merchant Banking	2	1	0	3
4.	**MS3612**	Industrial Law	2	1	0	3
5.	**MA3608**	Elements of Operation Research	2	1	0	3
6.	**MS36A6**	Entrepreneurship Development	2	1	0	3
7.	**GE3603**	Value Based Education	1	1	0	2
PROJECT						
8.	**MS36P1**	Summer Internship	0	0	3	3
		TOTAL	13	7	5	**28**

CO3607	ADVANCED CORPORATE ACCOUNTING	L	T	P	C
		2	1	0	3

OBJECTIVES:

- To provide the knowledge of amalgamation of the company.
- To describe the process of liquidation included in the company accounts.
- To provide the knowledge of companies accounts and includes Accounts of Holding Company, Banking Company and Banking Company Accounts.

COURSE OUTCOMES		Cognitive Skill
CO- 1	To understand the procedure involved in Amalgamation, Absorption and Reconstruction of companies.	R,U
CO- 2	To understand the process of liquidation which is included in the company accounts	U,R
CO- 3	To evaluate the preparation of holding company accounts.	U, E
CO- 4	To evaluate the preparation of final accounts in banking companies.	An, E
CO- 5	To evaluate the pattern of final accounts of the insurance companies	An, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	M	L	S
CO-02	M	S	M	S	L
CO-03	S	L	S	M	S
CO-04	M	S	M	L	M
CO-05	S	M	S	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: AMALGAMATION, ABSORPTION AND RECONSTRUCTION 9

Meaning of Amalgamation – Types of Amalgamation– Calculation of Purchase Consideration –Methods of Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format) Absorption – Internal Reconstruction –External Reconstruction–Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Internal Reconstruction Vs. External Reconstruction– Schemes of Reconstruction – Steps for Reconstruction

UNIT II: LIQUIDATION OF COMPANIES 9

Meaning–Types of Liquidation – Statement of Affairs and Lists – Preparation of Liquidators Final Statement of Account - Calculation of Liquidator's Remuneration.

UNIT III: HOLDING COMPANY ACCOUNTS 9

Holding Companies – Meaning – Preparation a consolidated Balance Sheet – Calculation of capital profit and revenue profit (Simple Problems).

UNIT IV: BANKING COMPANY ACCOUNTS 9

Meaning – Regulation on Banking Companies –Management – Capital and Reserves – Accounts and Books – Final Accounts – Items requiring special attention in preparation of Final Accounts – Income from Non-performing Assets – Asset Classification and Provisioning – Classification of Investments

UNIT-V: INSURANCE COMPANY ACCOUNTS 9

Final Accounts of Life Insurance Company – Meaning – Accounts of Life Insurance Business – Reversionary Bonus – Regulation of Insurance Business – Final Accounts(Simple Problems)– Final Accounts of General Insurance Companies – Meaning – General Insurance Business – Final Accounts (Simple Problems)

TOTAL: 45 HOURS

TEXT BOOKS

1. Mukherjee and M. Hanif, Corporate Accounting, Tata Mc Graw Hill, New Delhi.
2. M.A. Arulanandam & K.S. Raman, Corporate Accounting –II, Himalaya Publishing House, New Delhi.
3. M.C.Shukla, T.S.Grewal and S.C.Gupta, Corporate Accounting, S.Chand and Co., NewDelhi.

REFERNCE BOOK

1. Ashok Sehgal and Deepak Sehgal, Advanced Accounting,-II, Taxman, NewDelhi.
2. S.N.Maheshwari and S.K.Maheshwari, Corporate Accounting, Vikas Publication, NewDelhi.

CO3608	PARTNERSHIP ACCOUNT	L	T	P	C
		2	1	0	3

OBJECTIVES:

- To recognize the concepts and conditions of accounting for partnerships
- To apply appropriate concepts relevant to partnerships and corporations.
- To analyze and interpret information from a variety of sources relevant to partnerships

Course Outcome		Cognitive Skill
CO-01	To acquire the basic knowledge about partnership accounts and the types of partners	R,U
CO-02	To describe the accounting for the various partnership-related transactions.	U, R
CO-03	To assess and evaluate the accounting treatment used in admission of a partner	E, U
CO-04	To specify and analyse the proper accounting treatment when a partner retires.	An, E
CO-05	To apply the Garner Vs. Murray rule at the time of dissolution of a partnership	E, A

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	M	M	S
CO-02	M	S	M	S	L
CO-03	S	L	S	M	S
CO-04	M	S	M	M	M
CO-05	S	M	S	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION OFPARTNERSHIP **9**

Concept of partnership - Partnership and company – Partnership Deed - determination of existence of partnership - Kinds of partnerships - Types of Partners – Registration - Effects of non-registration-Rights and duties of partners towards other partners.

UNIT II: PARTNERSHIPACCOUNTING **9**

Partnership Accounts–Partners capital and current Account–Preparation of Profit and Loss Appropriation Account

UNIT III: ADMISSION OF PARTNER **9**

Admission of a partner –Calculation of sacrificing ratio and new profit sharing ratio– Treatment of goodwill–Revaluation Account–Memorandum Revaluation Account– Preparation of Balance Sheet after adjustment

UNIT IV: RETIREMENT OF PARTNER **9**

Retirement of a partner – Gaining ratio – Treatment of goodwill– Death of a partner– Settlement of account to Executors– Joint Life Policy

UNIT V: DISSOLUTION OF PARTNERSHIP **9**

Dissolution of a partnership-Insolvency of a partner (Application of Indian Partnership Act 1932)-Insolvency of all partners-Gradual realization of assets and piecemeal distribution–Garner Vs Murrey rules

TOTAL: 45 HOURS

TEXT BOOKS

1. R.L.Gupta and V.K.Gupta, Advanced Accounting-Sultan Chand &Sons-New Delhi.
2. Jain and Narang, Financial Accounting –Kalyani Publishers-New Delhi.
3. Wilson.M, Advanced Accounting, Himalaya Publishing House., Bangalore, Revised 2017

REFERENCES BOOK

1. Shukla and Grewal, Advanced Accountign-SChand-New Delhi.
2. P.C. Tulsian, Financial Accounting
3. S.Parthasarathy and A.Jaffarulla, Financial Accounting-Kalyani Publishers-New Delhi

CO3609	MERCHANT BANKING	L	T	P	C
		2	1	0	3

OBJECTIVES:

- To understand the trade-off between risk and reward in investing
- To know the structure of financial markets
- To learn the Functioning of Stock Exchanges and Financial Intermediaries

COURSE OUTCOMES:		**Cognitive Skill**
CO- 1	To understand the financial structure in India and various regulations in the Merchant Banking domain and also throw light on the rules and regulations governing the Indian securities market.	R,U
CO- 2	To understand and apply the underwriting mechanism, role of underwriter, SEBI guidelines and variants of underwriting.	U, A
CO- 3	To understand and analyze the rules and regulations governing the Indian Stock Exchanges	An, U
CO- 4	To understand and analyze the trends portfolio management services and credit rating	An, E
CO- 5	To understand and analyze the trends in financial services, merger, acquisition and Securitization of Debt	E, An

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	S
CO-02	M	S	M	S	L
CO-03	S	L	M	M	S
CO-04	S	S	L	M	S
CO-05	S	M	S	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: MERCHANT BANKING AND PUBLIC ISSUE MANAGEMENT 9

Merchant Banking— Meaning — Functions — SEBI Guidelines — Registration of Merchant Bankers — Code of Conduct for Merchant Bankers — Public Issue Management — Meaning — Functions — Categories of Securities of Issue — Mechanics of Public Issue Management — Issue Manager — Role of Issue Manager — Activities involved in Public Issue Management

UNIT II: UNDERWRITING OF SECURITIES 9

Meaning — Types — Underwriter — Underwriting Agreement — Functions — Mechanics of Underwriting — Underwriting Agencies — SEBI Guidelines — Variants of Underwriting.

UNIT III: STOCK EXCHANGES 9

Meaning — Functions — Stock Exchange Vs Commodity Exchange — Indian Stock Exchanges — Mode of Organisation— Stock Exchange Traders — Regulation of Stock Exchanges — Steps in Stock Trading — Mechanics of Settlement

UNIT IV: PORTFOLIO MANAGEMENT AND CREDIT RATING 9

Meaning — Functions — Strategies —Registration of Portfolio Managers — Code of Conduct —Credit Rating — Meaning — Features — Advantages — Global Credit Rating Agencies — Domestic Credit Rating Agencies— CRISIL — ICRA— CARE.

UNIT V: MERGERS & ACQUISITION AND SECURITIZATION OF DEBTS 9

Meaning — Forms of Merger — Types —Mergers Vs Takeovers — Financial Evaluation of Merger —Steps in M&A — Rationale for Mergers in India — Major issues of M&A India — Introduction of Securitization — Features — Advantages of Securitization —Steps Involved in the Securitization Process —The Securitization Act, 2002 — Introduction — Scope — Rules Regarding Securitization.

TOTAL: 45 HOURS

TEXT BOOKS

1. SEBI Guidelines 1992.
2. Merchant Banking and Financial Services – Dr. S Guruswamy Fourth Edition, Delhi Publishing House.
3. Merchant Banking Principles & Practices – H. R Machiraju New Age International Ltd.

REFERENCE BOOK

1. Merchant Banking – NISM 2015 Edition5. Gladstone, Venture Capital investing, NY, Prentice Hall, 1988.

MS3612	INDUSTRIALLAW	L	T	P	C
		2	1	0	3

OBJECTIVES

1. The main objective of this paper is to introduce the basic concepts of industrial relations and to trace the development of industrial jurisprudence in India.
2. To Familiarize with the Payment of Gratuity Act, 1972, covering definitions, payment, forfeiture, nomination, recovery, penalties, and offenses related to gratuity payments to employees.

Course Outcome - COs		Cognitive Skill
CO-01	Upon completion of the unit onthe FactoriesAct,1948, Students will be able tounderstand and describe the statutory provisions for Health, Safety and Welfareand Power of Welfare Officer	R, U
CO-02	Upon completion of the unit onWorkmen's Compensation Act, 1923, Students will be able to: understand the concepts ofWorkmen's Compensation Actandescribe Rules Regarding Workman Compensation, AmountofCompensation,and Distributionofthe Compensation, Noticeand Claim.	R, U, A
CO-03	Upon completion of the unit on Industrial DisputesAct,1947,Students will be able to understand the nature, types Industrial dispute and powers and duties of Authorities to settle the dispute	R, U, A, An, E
CO-04	Upon completion of the unit on theTradeUnions Act, 1926, Students will be able tounderstand an overview and describe the important Provisions of theTradeUnions Act	R, U, A, An, E
CO-05	Upon completion of the unit ontheEmployees'StateInsuranceAct, 1948, Students will be able to understandthe overview of Employees'StateInsuranceAct and thePayment ofGratuityAct and explain Determination andRecovery of Gratuity, Penalties and Offences	R, U, A, An, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome					
PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	S	M	S
CO-02	M	S	M	S	L
CO-03	S	L	S	M	M
CO-04	S	M	M	M	L
CO-05	S	L	M	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: THE FACTORIES ACT, 1948 **9**

Introduction – Definitions– Approval,LicensingandRegistrationof Factories– General DutiesofOccupier–The Inspecting staff–CertifyingSurgeons– P rovisionsforHealth–Safety– Welfare– Power of Welfare Officer –Working Hours of Adults andHolidays – EmploymentofYoung PersonsandWomen – Certificate of Fitness –AnnualLeave with Wages – Rules Relating Annual Leave with Wages –Penalties and Procedure for Offences.

UNITII: WORKMEN'S COMPENSATION ACT, 1923 **9**

Introduction –Defenses available to Employers Before Passing of the Act –Scope and Coverage–Definitions – Rules Regarding Workman Compensation –Personal Injuryby Accident – List of Occupational Diseases arising out of and in the Course of Employment– AmountofCompensation– Distributionofthe Compensation–Noticeand Claim.

UNIT III: INDUSTRIAL DISPUTES ACT, 1947 **9**

Object of the Act –Definitions of Industry –Individual Dispute – Collective Dispute – Conciliation –Procedures– Voluntary Referenceto Arbitration–Award–Strike– Lock Outs– LayOff–Retrenchment–Transferandclosingdown oftheirUndertaking– Penalties– Conciliation of Machinery – Works Committee – Power – Duties – Procedure for appointing Authorities– PowersandDutiesofAuthorities

UNIT IV: THE TRADE UNIONS ACT, 1926 **9**

Historical Background of Trade Union – Definition of Trade Union – Agreements not affected by the Act – Appointment of Registrars – Registration of Trade Unions – Cancellation of Registration and Appeal – Rights and Privileges of a Registered Trade Union – Duties and Liabilities of Registered Trade Union – Amalgamation of Trade Unions – Dissolution of Trade Union – Regulations – Penalties.

UNIT V: THE EMPLOYEES' STATE INSURANCE ACT, 1948 **9**

Introduction – Definitions – Insurable Work Man – Administration of the Scheme – Medical Benefit Council – Finance and Audit – Contributions – Penalty – Punishment of Wrong Statement – Punishment for Failure to Pay Contribution.ThePayment ofGratuityAct 1972 – Introduction – Definitions – Payment and Forfeiture of Gratuity and Exemption – Nomination – Determination of Recovery of Gratuity – Penalties and Offences

TOTAL: 45 HOURS

TEXT BOOKS

1. N.D.Kapoor,Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw Hill Publications.
3. P.K. Padhi, Labour and Industrial Law, PHI Learning Pvt. Ltd, Delhi.

REFERENCEBOOKS

1. Dr. H.K. Saharay, Labour and Industrial Law, Universal Law Publishing and Co

MA3608	ELEMENTS OF OPERATION RESEARCH	L	T	P	C
		2	1	0	3

OBJECTIVES

- To formulate and solve real-world problems using linear programming and diverse methods and demonstrate proficiency in finding initial basic feasible solutions.
- To apply CPM and PERT for efficient project scheduling and to enhance project schedules using the MODI method.
- To solve two-person zero-sum games using graphical methods or dominance rules and to tackle queuing problems, understanding Kendall's Notation and related models.

COURSE OUTCOMES		Cognitive Skill
CO- 1	To formulate the linear programming problem and solve using graphical method.To apply simplex method and Big-M method to solve the LPP	U
CO- 2	To find the initial basic feasible solution by NWCR, LCM and VAM. To optimize the solution by MODI method. To solve assignment problem by Hungarian method.	U, An
CO- 3	To obtain the critical path, total project duration and the three floats by Critical Path Method(CPM) and Program Evaluation Review Technique(PERT).	An, A
CO- 4	TO understand about the two person zero sum game. To determine saddle point and apply Graphical method or Dominance rule to solve and find the value of a game.	An, E, S
CO- 5	To study the characteristics of queue discipline – Kendall's Notaton. To solve the problems on the models (M/M/1-∞),(M/M/1-N),(M/M/S-∞) and (M/M/S-N),	A, U

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	S	M	S	S
CO-02	S	M	S	S	M
CO-03	S	S	S	M	S
CO-04	S	M	S	M	S
CO-05	S	S	S	M	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: OPERATIONS RESEARCH **9**

Operations Research – Meaning – Nature –Scope – Phases of Operations Research – Approaches – Classification of problems in Operations Research – Techniques – Significance – Limitations – Operations Research and Modern Business Management.

UNIT II: PROBLEM FORMULATION AND MODELLING **9**

Problem formulation and modelling – Problem formulation – Objectives –Nature of the problem –Measures of performance – Modelling in Operations Research – Properties of a good model – Advantages of modelling – Aspects of modelling – Question of error.

UNIT III: LINEAR PROGRAMMING **9**

Linear Programming – Formulation – Graphical Solution - Simplex methods – Artificial variable technique – Big M method – Construction of dual problems – Non feasible solution – Unbounded solution – Multiple optimal solution – Transportation method – North West Corner rule – Least Cost method – Vogel's approximation method – MODI method – Degeneracy, Unbalanced problem – Assignment problem – Hungarian method – Travelling salesman problem – Limitations of linear programming.

UNIT IV: NETWORK ANALYSIS **9**

Network Analysis – Meaning – Objectives – Steps involved – Significance – Limitations – Development – Preparation of network arrow diagram – Critical Path Method (CPM) – computation for critical path (Forward and Backward) – Limitations of CPM – Programme Evaluation and Review Technique (PERT) – Calculation of probabilities – PERT as a control device – Advantages of PERT – Limitations – Difference between CPM and PERT analysis.

UNIT V: QUEUING THEORY **9**

Queuing theory –Introduction – Meaning – Elements – Simple queuing models – limitations – Kendall notation – Simulation – Introduction to Simulation – Applications to Queuing problems –Game theory – Two person zero sum games – Saddle point – Dominance rule – Graphical solution – Decision Theory – Concepts of decision making – Decision environments – Decision under uncertainty and under risk.

TOTAL: 45 PERIODS

TEXT BOOKS:

1. An Introduction to Operational Research – C. R. Kothari – Third revised and enlarged edition
2. Problems in Operations Research (Methods and Solutions) – Gupta P. K. And Man Mohan – Sultan Chand and Sons – Ninth Edition – 2003.

REFERENCE BOOKS

1. Introduction to Operations Research – HamdyA.Taha – Prentice Hall India – Seventh Edition – Third Indian Reprint – 2004.
2. Operations Research (Theory and Applications) – J.K.Sharma – Macmillan India Ltd – Second Edition – 2003.

MS36A6	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	C
		2	1	0	3

OBJECTIVES

- To understand entrepreneurial process by way of studying different case studies and find exceptions to the process model of entrepreneurship
- To run a small enterprise with small capital for a short period and experience the science and art of doing business.

COURSE OUTCOMES		Cognitive Skill
CO- 1	Student will understand on the basic concepts of entrepreneurship	U
CO- 2	Student can able to develop business ideas using different analysis	U, An
CO- 3	Student can analyze the business opportunities to familiars with knowledge about business	An, A
CO- 4	Student can analyze and evaluate project reports for starting a new venture on team based.	An, E, S
CO- 5	Student can acquire requisite knowledge about different source of funding to start up the business	A, U

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	S
CO-02	L	S	M	S	L
CO-03	M	L	S	S	S
CO-04	L	S	S	M	M
CO-05	S	L	S	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: ENTREPRENEURSHIP **9**

Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurships – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: DEVELOPING BUSINESS IDEAS **9**

Recognizing opportunities – Trend analysis – Generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level -Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: OPPORTUNITY IDENTIFICATION AND EVALUATION **9**

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT- IV: BUSINESS PLANNING PROCESS **9**

Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT- V: SOURCES OF FUNDING **9**

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.Institutional arrangement for Entrepreneurship Development – D.I.C., I.T.C.O.T., S.I.D.C.O., N.S.I.C., M.S.M.E., – Institutional Finance toEntrepreneurs. T.I.I.C., S.I.D.B.I.,Commercial Banks – Incentives to small scale Industries.

TOTAL: 45 HOURS

TEXT BOOKS

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perpective.- Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi

REFERENCE BOOKS

1. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
2. Khanka S.S., Entrepreneurial Development, S.Chand& Co. Ltd., New Delhi, 2001.
3. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

GE3603	VALUE BASED EDUCATION	L	T	P	C
		2	0	0	2

OBJECTIVES

- To Gain insight into the concept of social justice and its necessity in fostering equitable societies.
- To Analyse prevalent social issues such as alcoholism, drug addiction, poverty, and unemployment, understanding their causes, magnitude, and societal impacts.
- To Explore the need for media literacy, particularly among youth and children, to navigate the complexities of mass-mediated culture and consumeristic trends.

Course Outcome		Cognitive Skill
CO-01	Can understand Social Injustice and Social Justice	U
CO-02	Can able to remember human rights, violence against human and Indian constitution	R
CO-03	Ability to know Social Issues and Magnitude of Social Issues	U
CO-04	Can able to remember social media, Mass media and its prospects and challenges	A
CO-05	Can able to remember Values, duties and Responsibility	R

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome					
PO / CO	**PO-A**	**PO-B**	**PO-C**	**PO-D**	**PO-E**
CO-01	M	S	L	L	L
CO-02	L	L	S	L	M
CO-03	S	S	M	L	L
CO-04	M	M	L	S	L
CO-05	L	M	L	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: SOCIAL JUSTICE 6

Definition – Need – Parameters of Social Justice – Factors Responsible for Social Injustice – Caste and Gender – Contributions of Social Reformers –Concept of Human Values –Self – Introspection–Self-Esteem.

UNIT II: HUMAN RIGHTS AND MARGINALIZED PEOPLE 6

Concept of Human Rights – Principles of Human Rights – Human Rights and Indian Constitution – Rights of Women and Children – Violence Against Women – Rights of Marginalized People – Like Women - Children – Dalits – Minorities – Physically Challenged, Etc.

UNIT III: SOCIAL ISSUES AND COMMUNAL HARMONY 6

Social Issues – Causes and Magnitude – Alcoholism – Drug Addiction – Poverty – Unemployment, Etc. – Communal Harmony –Concept –Religion and its Place in Public in Public Domain – Separation of Religion from Politics –Secularism Role of Civil Society.

UNIT IV: MEDIA EDUCATION AND GLOBALIZED WORLD SCENARIO 6

Mass Media –Functions – Characteristics –Need and Purpose of Media Literacy – Effects and Influence – Youth and Children – Media Power – Socio Cultural and Political Consequences – Mass Mediated Culture – Consumeristic Culture – Globalization – New Media – Prospects and Challenges.

UNIT V:VALUES AND ETHICS 6

Personal Values – Family Values – Social Values – Cultural Values – Professional Values – Overall Ethics – Duties and Responsibilities.

TOTAL: 30 HOURS

TEXT BOOKS

1. T.Kanagaraj and D. Calis, Social Value Education, Sathana Publications (2010).
2. Dr.Mohana and Lr.Palkani, Value Based Education, Saras Publication.
3. T.Anchukandam and J. Kuttainimathathil(Ed) Grow Free Live Free, Krisitu Jyoti Publications, Bangalore(2013)

REFERENCE BOOKS

1. Mani Jacob(Ed) Resource Book for ValueEducation, Institute for ValueEducation, New Delhi, 2012.
2. DBNI, NCERT,SCERT,Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2011.

SEMESTER V

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**MS3613**	Research Methodology	3	1	0	4
2.	**CO3610**	Elements of Cost Accounting	3	1	0	4
3.	**CO3611**	Income Tax Law and Practice	3	1	0	4
4.	**CO3612**	Financial Marketing Services	3	1	0	4
5.	**CO3613**	Practical Auditing	3	1	0	4
6.	**CO3614**	Insurance and Risk Management	3	1	0	4
7.	**MS3619**	Effective Public Speaking	0	0	4	2
TOTAL			**18**	**6**	**4**	**26**

MS3613	RESEARCH METHODOLOGY	L	T	P	C
		3	1	0	4

OBJECTIVES

1. To familiarize students with different research designs and sampling methods for conducting effective research.
2. To equip students with the necessary skills to collect primary and secondary data using various tools and techniques.
3. To develop students' abilities to write comprehensive research reports, including the formulation of research problems, interpretation of results, and appropriate citation of related literature.

Course Outcome		Cognitive Skill
CO-01	Define research methodology and explain its importance in the research process	U
CO-02	Identify and define research problems, develop research questions, and formulate testable hypotheses	U, A
CO-03	Select and justify appropriate research designs and sampling methods based on the research objectives.	An, E
CO-04	Apply various tools and techniques for collecting primary and secondary data in a systematic and ethical manner.	A
CO-05	Demonstrate proficiency in writing research reports that adhere to the appropriate format, include a review of related literature, present major findings, draw conclusions, and provide relevant suggestions for future research	A, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	M
CO-02	S	M	S	L	M
CO-03	S	S	M	L	M
CO-04	S	S	M	L	M
CO-05	S	S	S	L	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION **12**

Introduction to Research Methodology - Meaning of Research - Objectives of Research - Motivations in Research - types of Research - Research Approaches - Significance of Research - Research Methods v/s Methodology - Research and Scientific Methods - Research Process - Criteria of Good Research.

UNIT II: RESEARCH PROBLEM **12**

Defining the Research Problem - Concept and need - Identification of Research problem - defining and delimiting Research problem - Research Questions and Hypothesis -Review of Literature.

UNIT III: RESEARCH DESIGN & RESEARCH SAMPLING **12**

Research design: Meaning – Need - Features of Good Design – Concepts – Types - Various methods of Research - Sampling: Probability and Non-Probability sampling.

UNIT IV: TOOLS FOR DATA COLLECTION **12**

Tools for Data Collection: Collections of Primary Data - Collection of Data through questionnaire and Schedules - other Observation Interview Methods - Collection of Secondary Data.

UNIT V: WRITING RESEARCH REPORT **12**

Writing Research Report: Format and style - Review of related literature its implications at various stages of research. (Formulation of research problem, hypothesis, interpretation and discussion of results). Major findings - Conclusions and suggestions - Bibliography.

TOTAL: 60 HOURS

BOOKS REFERENCE

[1]. Best, J. W., & Kahn, J. V. (2020). Research methodology: A guide to design and evaluation (7th ed.). PHI Learning. ISBN 9788120350830.

[2]. Kothari, C. R. (2022). Research methodology: Methods and techniques (9th ed.). New Age International. ISBN 9788122428398.

[3]. Kerlinger, F. N. (2016). Foundations of behavioral research (8th ed.). Wadsworth Cengage Learning. ISBN 9781133958239.

[4]. Wilcox, R. R. (2017). Fundamentals of modern statistical methods (5th ed.). Springer. ISBN 9783319436848.

CO3610	ELEMENTS OF COST ACCOUNTING	L	T	P	C
		3	1	0	4

OBJECTIVES

1. To familiarize students with the fundamental concepts and objectives of cost accounting.
2. To develop students' knowledge and skills in controlling material costs, including inventory management and pricing methods.
3. To provide students with an understanding of labor cost control techniques and different methods of labor remuneration.
4. To enable students to comprehend overhead costs and their classification, allocation, and absorption methods.
5. To equip students with the ability to reconcile cost and financial accounts, identify discrepancies, and prepare reconciliation statements.

Course Outcome		Cognitive Skill
CO-01	Identify and differentiate between financial accounting and cost accounting concepts.	U
CO-02	Apply techniques of material cost control, such as ABC analysis and inventory level settings, to optimize inventory management.	An, E
CO-03	Analyze labor costs and apply various labor remuneration methods in different scenarios.	A
CO-04	Evaluate and control overhead costs using appropriate allocation and absorption techniques.	A
CO-05	Reconcile cost and financial accounts, identify reasons for differences, and prepare reconciliation statements accurately.	An, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome					
PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	L
CO-02	S	S	M	L	M
CO-03	S	S	M	L	M
CO-04	S	S	M	L	M
CO-05	S	S	M	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION TO COST ACCOUNTING **12**

Introduction – Meaning& Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting –Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

UNIT II: MATERIAL COST CONTROL **12**

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Levels settings– EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

UNIT III: LABOUR COST CONTROL **12**

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems

UNIT IV: OVERHEAD COST CONTROL **12**

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

UNIT V: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS **12**

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

TOTAL: 60 HOURS

BOOKS FOR REFERENCE

[1]. Jauch, L. R., & Glueck, W. F. (2019). Business policy and strategic management (11th ed.). Pearson. ISBN 9780134195837.
[2]. Pearce II, J. A., Robinson, R. B., & Robinson, B. (2021). Strategic management: Formulation, implementation, and control (14th ed.). McGraw-Hill Education. ISBN 9780077488842.
[3]. Wheelen, T. L., Hunger, J. D., & Rangarajan, K. (2013). Concepts in strategic management and business policy (1st ed.). Pearson Education. ISBN 9780133031864.
[4]. Hill, C. W. L., & Jones, G. R. (2022). Strategic management: Theory and practice (14th ed.). Cengage Learning. ISBN 9780134896629.
[5]. Kazmi, A. (2011). Business policy: Text and cases (3rd ed.). Tata McGraw-Hill Education. ISBN 9780070678017.

CO3611	INCOME TAX LAW AND PRACTICE	L	T	P	C
		3	1	0	4

OBJECTIVES

1. To introduce students to the fundamental concepts and provisions of the Indian Income Tax Act, 1961, and its relevance in the tax system.
2. To provide an understanding of income from salary, including allowances, perquisites, deductions, and related provisions.
3. To develop students' knowledge and skills in computing income from house property, business or profession, and capital gains, considering various deductions and exemptions.
4. To enable students to comprehend income from other sources, clubbing of income, and the principles and procedures for carrying forward and setting off losses.
5. To familiarize students with the assessment procedure, including PAN, tax deducted at source, advance payment of tax, income tax authorities, appeals, revisions, and penalties.

Course Outcome		Cognitive Skill
CO-01	Interpret and apply the basic concepts of income tax, such as income, agricultural income, previous year, assessment year, and residential status, to determine tax liability.	A
CO-02	Calculate and analyze income from salary, including allowances, perquisites, and deductions, ensuring compliance with relevant provisions.	An, E
CO-03	Compute income from house property, business or profession, and capital gains, considering deductions, exemptions, and the computation methods.	An, E
CO-04	Determine income from other sources, understand clubbing provisions, and apply the principles for carrying forward and setting off losses, optimizing tax planning.	U, E
CO-05	Understand the assessment procedure, including PAN, tax deductions at source, advance tax payments, income tax authorities, and the process of appeals, revisions, and penalties, ensuring compliance with legal requirements.	An, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	L	S	M
CO-02	M	S	L	S	M
CO-03	M	S	L	S	M
CO-04	S	M	L	M	S
CO-05	M	S	L	M	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION **12**

General introduction of Indian income tax act, 1961. Basic concepts: income - agriculture income - casual income- previous year - assessment year - gross total income - total income - person assesse - residential status and tax liability - exempted income.

UNIT II: INCOME FROM SALARY **12**

Income from salary, allowances- perquisites and other valuations- deductions from salary- other related provisions- gratuity- pension- commutation of pension, provident fund- rebate.

UNIT III: INCOME FROM HOUSE PROPERTY, BUSINESS OR PROFESSION AND CAPITAL GAIN **12**

Income from house property– definition of annual value – deductions from annual value– computation under different circumstances. Income from business or profession – Allowable and not allowable expenses – General deductions – principles – Computation of income from business or profession. (Excluding Provision relating to depreciation) – Income under capital gains - short- term, long-term capital gains - Exempted capital gains – computation of Capital gains.

UNIT IV: INCOME FROM OTHER SOURCES, CARRY FORWARD AND SET OFF OF LOSSES **12**

Income from other sources- as a residuary head of income- their computations- grossing up deductions in computing income under this head and other related provisions - Clubbing of Income – set off - carry forward and set off - Permissible deductions from gross total income - Sec80 C to Sec 80 U

UNIT V: ASSESSMENT PROCEDURE **12**

Assessment procedure - Permanent Account Number (PAN) tax deducted at source - Advance payment of tax - Income tax authorities - Appeal - revision and penalties..

TOTAL: 60 HOURS

BOOKS FOR REFERENCE:

[1]. Vinod K. Singhania, Monica Singhani, "Income Tax Including GST Problems & Solutions" Taxmann Publications, 2022 Edition
[2]. Taxmann Income Tax Act 2023 68th Edition 2023 | Taxmann Publications
[3]. V.P Gaur, Rajeev Puri, Puja Gaur, D Narang, "Income Tax Law and Practice" Kalyani Publishers; 49th edition (1 October 2021)
[4]. Naveen Mittal," Principles of Income Tax Law &Practice" Cengage 3rd Edition (2021)

CO3612	FINANCIAL MARKETING SERVICES	L	T	P	C
		3	1	0	4

OBJECTIVES

1. To introduce students to the fundamental concepts and functions of the financial system.
2. To develop an understanding of the money market, its features, and the importance of efficient money market operations.
3. To familiarize students with the capital market, including new issue market, stock exchanges, and the functions of secondary markets.
4. To provide an overview of mutual funds, their types, organizational structure, and the factors influencing their performance.
5. To examine venture capital financing, its evaluation methods, sources of funding, and the stages involved in venture capital investments.

Course Outcome		Cognitive Skill
CO-01	Explain the role and significance of financial intermediaries and the functioning of the financial system.	U
CO-02	Differentiate between the money market and capital market, and analyze the various instruments and participants involved.	An, E
CO-03	Evaluate the performance of mutual funds based on their classification, net asset value, and taxation implications.	An
CO-04	Assess the characteristics of venture capital financing, including evaluation methods and the process of investment exit.	An, E
CO-05	Analyse the weaknesses and challenges in the Indian financial system and propose potential solutions for improvement.	U, An

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	M
CO-02	S	M	M	L	M
CO-03	S	S	M	L	M
CO-04	S	M	M	S	M
CO-05	S	M	M	M	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNITI: FINANCIAL SYSTEM **12**

Meaning – Functions - Financial concepts - Financial assets – Financial Intermediaries – Financial markets - Financial rate of returns Financial Instruments - Classification of Financial market - Capital Market – Money Market – Development of Financial system in India - Weaknesses of Indian Financial system

UNITII: MONEY MARKET **12**

Definition –Money market Vs Capital Market - Features – Objectives - Characteristic features of a developed money market – Importance of money market - Composition of money market – Call money market – Commercial bills market – Acceptance market – Treasury bill market - Discount market – Bill markets in India – Money market Instruments.

UNITIII: CAPITAL MARKET **12**

New issue market - New issue market Vs Stock exchange – Functions of new issue market - Secondary market - Stock exchanges - Functions - Listing of Securities – Registration of stock brokers - Methods of trading in stock exchange- Defects of Indian capital markets.

UNITIV: MUTUAL FUNDS **12**

Definition Importance - Risks - Classification of funds - Close – ended funds - Open –ended funds - Income funds – Growth funds – Balance funds - Specialized funds – Money market mutual fund – Taxation funds – Organization of the fund – Net asset value.

UNITV: VENTURE CAPITAL **12**

Venture capital – Meaning – Features – Methods of Evaluation – Origin and Growth of Venture Capital – Venture capital and other funds – Stages of Venture Capital Financing – Buy-outs – Financial Sources – Exit mechanism

TOTAL: 60 HOURS

BOOKS FOR REFERENCE

[1]. Financial Markets and Institutions by Saunders, Anthony and Cornett, Mark (Pearson, 2023)

[2]. Financial Markets Institutions & Services by Dr. Vinod Kumar, Manmeet Kaur, and Atul Gupta. 3rd edition. Taxmann Publications Private Limited, New Delhi, 2023.

[3]. Financial Markets and Services by K. Natrajan and E. Gordon. 11th edition. Himalaya Publishing House, 2022.

[4]. Financial Services and Markets by Punithavathi Pandian. 2nd edition. Vikas Publishing House, 2019.

CO3613	Practical Auditing	L	T	P	C
		3	1	0	4

OBJECTIVES

1. To introduce students to the concept, objectives, and types of auditing, highlighting the differences between accountancy and auditing.
2. To familiarize students with internal check principles and the advantages and disadvantages of internal audit.
3. To develop students' skills in vouching, including routine checking, examination of vouchers, and verification of receipts and payments.
4. To enable students to understand the process of verification and valuation of assets and liabilities, including different valuation methods.
5. To provide students with knowledge of the appointment, qualifications, powers, duties, liabilities, and ethical considerations of company auditors, as well as the contents and types of auditor's reports.

Course Outcome		Cognitive Skill
CO-01	Differentiate between accountancy and auditing and explain the objectives and advantages of auditing.	U
CO-02	Evaluate the effectiveness of internal check systems and analyze the role and benefits of internal audit.	A
CO-03	Apply vouching techniques to examine receipts and payments, ensuring accuracy and authenticity.	A
CO-04	Verify and value various assets and liabilities, such as land and buildings, investments, and contingent liabilities.	A
CO-05	Draft comprehensive and accurate auditor's reports, including unqualified, qualified, adverse, and disclaimer opinions, while adhering to professional ethics.	E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	M
CO-02	S	S	M	L	M
CO-03	S	S	M	L	M
CO-04	S	S	M	L	M
CO-05	S	S	S	L	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION TO AUDITING **12**

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit- Test Checking and Routine Checking

UNIT II: INTERNAL CHECK AND INTERNAL AUDIT **12**

Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

UNIT III: VOUCHING **12**

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

UNIT IV: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES **12**

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

UNIT V: COMPANY AUDITOR **12**

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor - Removal of an Auditor - Auditor’s Report–Content of Audit Report– kinds of Auditors Report – Unqualified Opinion – Qualified Opinion – Adverse Opinion – Disclaimer Opinion - General considerations for drafting the report.}

TOTAL: 60 HOURS

BOOKS FOR REFERENCE

[1]. Auditing: Theory and Practice by Arun Kumar and Rachana Sharma. 2nd edition. Atlantic
[2]. Auditing: Principles and Techniques by S.K. Basu. 5th edition. Pearson India, 2022.
[3]. A Hand Book of Practical Auditing by B.N. Tandon. 4th revised edition. S Chand & Company, 2023.

CO3614	INSURANCE AND RISK MANAGEMENT	L	T	P	C
		3	1	0	4

OBJECTIVES

1. To introduce students to the conceptual framework and historical perspective of insurance, highlighting its role in economic development and its obligations towards rural and social sectors.
2. To familiarize students with the general principles of insurance, including utmost good faith, insurable interest, and regulatory frameworks such as the role of IRDA and the Insurance Act, 1938.
3. To develop an understanding of risk management, including the identification, classification, and mitigation techniques of various types of risks.
4. To examine life insurance perspectives, covering principles of life insurance, financial planning, life insurance products, and concepts of pensions, annuities, reinsurance, and double insurance.
5. To explore general insurance perspectives, including the products, terminology, perils, clauses, and covers of fire, motor, and health insurance.

Course Outcome		Cognitive Skill
CO-01	Explain the nature, scope, and classification of insurance business, distinguishing between life insurance and general insurance.	U
CO-02	Analyze the general principles of insurance and their application in insurance contracts, understanding the roles of IRDA and the Tariff Advisory Committee.	U
CO-03	Identify and assess different types of risks, and apply risk mitigation techniques in practical scenarios.	An, E
CO-04	Evaluate the principles and applications of life insurance, including financial planning, life insurance products, and concepts of reinsurance and double insurance.	A
CO-05	Analyze general insurance products, including fire, motor, and health insurance, by interpreting terminology, perils, clauses, and covers, and their implications in real-world situations.	A

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	M
CO-02	S	M	M	L	M
CO-03	S	S	M	L	M
CO-04	S	S	M	L	M
CO-05	S	S	M	M	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION OF INSURANCE **12**

Historical perspective - Conceptual Framework - Meaning - Nature and Scope of Insurance - Classification of Insurance Business - Life Insurance and General Insurance - Role of Insurance in Economic Development & Insurers' - Obligation towards Rural and Social Sectors.

UNIT II: GENERAL PRINCIPLES OF INSURANCE **12**

Utmost good Faith - Insurable Interest – Indemnity – Contribution – Subrogation - Causa Proxima - Regulatory Framework of Insurance Sector : Nature & Scope of Insurance Contract - Role of IRDA - Role of Tariff Advisory Committee - Overview of Insurance Act, 1938

UNIT III: RISK MANAGEMENT AND UNDERWRITING **12**

Meaning of Risk - Classification of Risks - Identifying types of risks - Risk Mitigation Techniques - Concept of Underwriter - Role of Underwriter - Case studies of Underwriting

.

UNIT IV: LIFE INSURANCE PERSPECTIVES **12**

Principles of Life Insurance - Financial Planning and Insurance - Life Insurance Products - Pensions and Annuities – Reinsurance - Double Insurance

UNIT V: GENERAL INSURANCE PERSPECTIVES **12**

General Insurance Products (Fire, Motor & Health) – Terminology – Perils - Clauses and Covers

TOTAL: 60 HOURS

BOOKS FOR REFERENCE

[1]. Indian Insurance Industry Transition & Prospects by D.C. Srivastava and Shashank Srivastava. 2nd edition. New Century Publications, Delhi, 2023.

[2]. Insurance & Risk Management by D.N. Kakkar and S.N. Srivastava. 4th edition. New Age Publication, New Delhi, 2022.

[3]. Fundamentals of risk & Insurance by Vaughan and Vaughan. 10th edition. John Wiley & Sons, New York, 2022.

MS3619	EFFECTIVE PUBLIC SPEAKING	L	T	P	C
		0	0	4	2

OBJECTIVES

1. To enhance students' confidence and self-assurance when speaking in public.
2. To develop effective verbal and non-verbal communication skills for engaging an audience.
3. To improve students' ability to organize and structure speeches for clarity and impact.

Course Outcome		Cognitive Skill
CO-01	Demonstrate increased confidence and self-assurance when speaking in public, exhibiting improved poise and composure.	A
CO-02	Apply effective verbal and non-verbal communication techniques to engage and captivate an audience during speeches.	A
CO-03	Organize and structure speeches in a clear and impactful manner, ensuring coherence and logical flow of ideas.	A
CO-04	Employ delivery techniques, such as voice modulation, body language, and eye contact, to enhance the overall effectiveness of speech delivery.	A
CO-05	Incorporate feedback received during practice sessions to continuously improve public speaking skills, adapting to various speech types and refining personal speaking style	E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-01	S	M	M	L	M
CO-02	M	M	M	M	L
CO-03	S	S	L	L	M
CO-04	M	L	M	M	M
CO-05	L	S	S	L	S

S- Strong, M- Medium, L-Low, N- Not Relevant

1. Introduction to Effective Public Speaking (2 hours)
    - Course overview and expectations
    - Importance of effective public speaking skills
    - Building confidence and overcoming nervousness
2. Speech Preparation and Organization (6 hours)
    - Analyzing the audience and adapting speeches accordingly
    - Selecting appropriate speech topics
    - Structuring speeches for clarity and impact
    - Crafting compelling openings and memorable closings
3. Delivery Techniques and Body Language (8 hours)
    - Vocal techniques: voice projection, modulation, and pacing
    - Body language and gestures for effective communication
    - Eye contact and facial expressions
    - Using visual aids and props effectively
4. Engaging the Audience (6 hours)
    - Storytelling techniques to captivate the audience
    - Audience interaction and involvement strategies
    - Handling questions and managing impromptu speaking situations
5. Practice and Feedback Sessions (8 hours)
    - Delivering various types of speeches: informative, persuasive, impromptu, etc.
    - Peer evaluations and constructive feedback
    - Individual coaching and guidance from the instructor
    - Continuous improvement and self-reflection exercises

TOTAL: 30 HOURS

SEMESTER VI

Sl. No	Course Code	Course Title	L	T	P	C
THEORY						
1.	**CO3615**	Advance Cost Accounting	3	1	0	4
2.	**CO3616**	Indirect Taxation	3	1	0	4
3.	**MS3622**	Digital Marketing	3	1	0	4
4.	**CO3617**	Secretarial Practices	3	1	0	4
5.	**GE3606**	Personality Development	1	0	1	2
PROJECT						
6.	**MS36P5**	Final Internship Project	0	0	6	6
TOTAL			**13**	**4**	**7**	**24**

CO3615	**ADVANCE COST ACCOUNTING**	**L**	**T**	**P**	**C**
		3	**1**	0	4

OBJECTIVES:

- To understand basic concept, processes used to determine product cost
- To gain knowledge of preparation of budgets, standard costs and variance statements
- To gain skill for controlling cost and decision making.

COURSE OUTCOMES:		**Cognitive Skill**
CO- 1	To understand the significance of job costing and contract costing	R, U
CO- 2	To identify the specifics of different types of budgetary control	R, U, E
CO- 3	To understand the types of standard costs and also the applications of marginal costing	R, U, A
CO- 4	To identify the procedures of intra-firm comparison	R, U, A
CO- 5	To interpret the principles and the practices of uniform costing and inter-firm comparison	R, U, An

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / **CO**	PO-A	PO-B	PO-C	PO-D	PO-E
CO-1	S	M	M	S	S
CO-2	S	S	S	S	S
CO-3	S	S	S	S	S
CO-4	S	S	S	S	S
CO-5	S	M	S	S	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNITI: JOB COSTING AND CONTRACT COSTING **12**

Introduction – Features of Job Accounting – Quotations and Estimations – Ascertainment of Job Costs – Batch Costing - Economic Batch Quantity – Contract Costing – Introduction – Features of Contract Accounting – Ascertainment of Contract Costs – Profit on Incomplete Contract – Valuation of Work-in-Progress – Simple Problems.

UNITII: BUDGETARY CONTROL **12**

Introduction – Meaning of Budget, Budgeting and Budgetary Control – Organization for Budgetary Control – Objectives of Budgeting – Advantages of Budgetary Control System – Limitations of Budgetary Control System – Functional Classifications of Budgets - Problems.

UNITIII: STANDARD COSTING AND MARGINAL COSTING **12**

Introduction – Meaning and Definition of Standard Cost – Standard Costs- Types of Standard – Standard Cost and Estimated Cost – Standard Costing and Budgetary Control – Advantages and Limitations – Analysis of Variances – Problems – Marginal Costing – Meaning – Ascertainment of Marginal Cost – Contribution and P/V Ratio – Applications of Marginal Costing – Problems.

UNITIV: INTRA-FIRM COMPARISON **12**

Introduction – Meaning – Pre-requisites-cum-procedure – Divisionalisation – Forms of Divisions – Transfer Pricing Methods – Performance Evaluation Criteria – Problems.

UNITV: UNIFORM COSTING AND INTER-FIRM COMPARISON **12**

Introduction – Meaning and Definition of Uniform Costing – Application of Uniform Costing System – Pre-requisites for introducing Uniform Costing System– Objectives – Fields for Uniformity – Uniform Cost Manual – Advantages and Limitations of Uniform Costing – Inter-firm Comparison – Introduction –Definition– Procedure and Requirements – Advantages – Difficulties, Disadvantages and Remedies – Problems.

TOTAL: 60HOURS

TEXT BOOKS:

1. J. Made Gowda – Advanced Cost Accounting, Himalaya Publishing House.
2. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
3. Dr. K. Senthil Kumar and Dr. K. Revathi: Cost Accounting , Anuradha Publications
4. S.P Jain & Narang: Cost Accounting , Kalyani

CO3616	INDIRECT TAXATION	L	T	P	C
		3	1	0	4

OBJECTIVES:

- To gain enough knowledge on the basic principles and provisions of the Tax and the relevant rules.
- To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

COURSE OUTCOMES:		**Cognitive Skill**
CO- 1	To collect the basic concepts and definitions of Fundamentals of Value Added Tax	R,U
CO- 2	To familiar with the basic concepts and definitions of goods and services tax	U, E
CO- 3	To familiar with the concept of Levy and Collection of Tax, Rates of GST, Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services	An, E
CO- 4	To understand Manner of claiming input tax credit in different situations, and Manner of payment of tax.	A,E
CO- 5	To prepare registration, returns and accounts and assessment	E, An

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / **CO**	PO-A	PO-B	PO-C	PO-D	PO-E
CO-1	S	S	S	M	M
CO-2	M	S	M	S	M
CO-3	S	M	S	M	M
CO-4	S	M	M	M	M
CO-5	S	M	M	L	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNITI: FUNDAMENTALS OF VALUE ADDED TAX **12**

Introduction to value-added tax, Basic characteristics of taxable supplies – goods and services, Taxable persons, Taxable amount – VAT rates and exemptions, Place of supply – Goods, Place of supply – Services, Deduction and recovery of input tax, Administrative elements of VAT

UNITII: INTRODUCTION TO GOODS AND SERVICES TAX **12**

Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST – Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.

.

UNITIII: LEVY, TAX COLLECTION, TIME AND PLACE OF SUPPLY & IMPORT AND EXPORT **12**

Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies, E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply, Time of supply-Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services

UNITIV: INPUT TAX CREDIT & PAYMENT OF GST **12**

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source - Refunds

UNITV: REGISTRATION, RETURNS AND ACCOUNTS AND ASSESSMENT **12**

Registration - Persons Liable for Registration - Compulsory Registration – Deeme Registration- Procedure For Registration - GSTIN - Amendment of Registration Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies Returns - Accounts and Records- Forms for above – Assessment- An overview of variou types of assessment.

TOTAL: 60HOURS

TEXT BOOKS:

1. Indirect Taxes - Vinod K Singania,Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar.

MS3622	DIGITALMARKETING	L	T	P	C
		3	1	0	4

OBJECTIVES:

- Tocreate and manage diverse types of SEM campaigns, including PPC, shopping, dynamic search, display ads, and remarketing campaigns
- To utilizing platforms like Google AdWords. They will demonstrate the ability to strategize and set up campaigns according to specific marketing goals and target audience segments.
- To gain comprehensive understanding of mobile app marketing and video marketing within the realm of SEM.

COURSE OUTCOMES:		**Cognitive Skill**
CO- 1	Students will be able to comprehend the key objectives, benefits, and components of supply chain management, analyze the flow of material, information.	U, An
CO- 2	Students will develop the ability to identify suitable platforms for online advertising, understand various online ad formats, and demonstrate competence in creating and utilizing different types of online ads	R, E
CO- 3	Students will acquire the knowledge and skills necessary to design and implement effective email marketing campaigns, utilize email marketing tools proficiently	U, R, C
CO- 4	Students will demonstrate a comprehensive understanding of social media marketing myths, characteristics of successful social media marketers, development of social media marketing plans	R, U, A
CO- 5	Students will be capable of comprehending paid marketing principles, particularly Google AdWords, configuring account and billing settings, setting up different types of campaigns like PPC	R, U, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / **CO**	PO-A	PO-B	PO-C	PO-D	PO-E
CO-1	S	M	S	S	S
CO-2	S	S	M	S	S
CO-3	S	S	S	M	S
CO-4	S	S	S	M	S
CO-5	S	S	S	S	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I:INTRODUCTIONTODIGITALMARKETING **12**

Introduction to supply chain management (SCM) –definition – Objectives –KeybenefitsofSCM–SCMprocess-SCMprocessflows–Materialflow,informationandmoneyflow–Majorcomponents of flow of supply chain- Transport, warehouse,sourcingandprocurement,returns,postsalesservice–SCM decisions and skills – Strategy formulation in SCM –Valuein Supply Chain

UNIT II:ONLINE ADVERTISING **12**

Introduction, Objective- Where to Advertise, Online Ad Forma - SearchEngineAd- NetworkAdvertising-AffiliatePrograms-- Landing Pages

UNIT III:EMAILMARKETING **12**

Introduction- Types of Email- Email Marketing Campaign Process-Emailmarketing - Tools-Advantages andDisadvantages- Opt-inEmail Advertising,Emailtracking

UNIT IV:SOCIALMEDIA MARKETING (SMM) **12**

Social Media Marketing-Seven Myths of SMM- Characteristics of Successful Social Media Marketer- Social Media Marketing plan-Social Media marketing Tools- Publishing Blogs- Podcast and Webinars-Social Media Monitoring, Social Media: Facebook, Twitter-LinkedIn marketing - Pinterest marketing- Stumble Upon Document Sharing Site

UNIT V:SEARCH ENGINE MARKETING (SEM) **12**

SEM- Introduction to Paid Marketing, Google Ad Words - account and billing settings -Types of Campaigns- PPC Campaign Setup- Shopping Campaigns- Dynamic search campaigns- Display Ads Campaigns- Remarketing campaigns, Mobile Apps marketing- Video Marketing

TOTAL: 60 HOURS

TEXT BOOKS:

1. Global Marketing Management by Masaaki Kotabe, KristiaanHelsen, Publisher: Wiley 9th Edition, 2022
2. Digital Marketing Strategy An Integrated Approach to Online Marketing by Simon Kingsnorth · Publisher: Kogan page 2022.
3. Marketing 4.0,Moving From Traditional To Digital Kindle Edition Hermawan Kartajaya Philip Kotler Wiley; 1st Edition (17 November 2016)

CO3617	SECRETARIAL PRACTICES	L	T	P	C
		3	1	0	4

OBJECTIVES:

- To equip students with a comprehensive understanding of corporate governance principles, including the roles, responsibilities, and legal obligations of secretaries, directors, and auditors within a company.
- To ensure that students comprehend the legal and ethical frameworks governing company management, meetings, audit processes, and winding-up procedures.
- To enable students to gain proficiency in compliance and regulatory procedures pertaining to secretarial practices, company management, dividend declaration, audit requirements, and corporate restructuring

COURSE OUTCOMES:		Cognitive Skill
CO- 1	Students will be able to comprehend the rights, duties, and liabilities of a secretary within an organization, enabling them to evaluate and establish agreements effectively.	U, An
CO- 2	Students will demonstrate an understanding of the requirements for director appointments and resignations	R, E
CO- 3	Students will acquire the necessary skills to conduct and manage board and committee meetings effectively,	U, R, C
CO- 4	Students will demonstrate proficiency in understanding the legal procedures and compliance requirements related to dividend declarations, appointment of auditors, and the powers, duties, and limitations associated with audit processes in different types of audits.	R, U, A
CO- 5	Students will develop a comprehensive understanding of corporate restructuring, modes of winding up, and the role and procedures involved in National Company Law Tribunal (NCLT)	R, U, E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-1	S	M	S	M	M
CO-2	S	S	S	M	M
CO-3	S	S	M	M	S
CO-4	S	M	S	S	M
CO-5	M	S	M	S	M

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: INTRODUCTION **12**

Secretary – Definition – Types of Secretaries – Company Secretary – Appointment of Secretary – Specimen of Agreement with the Secretary – Rights, Duties and Liabilities of Secretary

UNIT II: COMPANY MANAGEMENT **12**

Board – Directors – Kinds of Directors – Requirements of Women Directors and Importance of Independent Director – Director Identification Number and its Significances – Retirement – Resignation – Removal and Vacation of Office Directors – Duties of Directors - Code of Conduct – Appointment and Renumeration

UNIT III: MEETINGS AND PROCEDURES **12**

Board Meeting - Committee Meeting -Mandatory Committees and its importance – Role and Composition – Power of the Board and Video Conference – Notice, Agenda and Minutes

UNIT IV: DIVIDEND, ACCOUNTS AND AUDIT **12**

Declaration and Payment of Dividend – legal procedure and Compliance Requirement – Appointment of Auditors – Internal and Branch Audit, Statutory Audit, Secretarial Audit – Importance Eligibility, Qualification and Disqualification – Renumeration – Powers and Duties – Prohibited Services Auditors Report.

UNIT V: WINDING UP **12**

Corporate Restructuring Special Court Mediation and Conciliation Panel Class Action – Modes of Winding up – National Company Law Tribunal (NCLT) – Corporate Governance

TOTAL: 60HOURS

TEXT BOOKS:

1. Company Law & Secretarial Practice, N.D. Kapoor,Sultan Chand & Sons Publication, 2020.
2. Company Law", Avtar Singh, Taxmann Publications, 2022.
3. Secretarial Practice, M.C. Kuchhal, Vikas Publishing House Pvt Ltd, 2021.
4. Corporate Governance and Secretarial Practice" by S. K. Basu, Taxmann Publications, 2021

GE3456	PERSONALITY DEVELOPMENT	L	T	P	C
		1	0	1	2

OBJECTIVES:

- To emphasize the importance of self-awareness in personal and professional growth and to equip students with strategies to develop and enhance self-awareness effectively.
- To equip students with the knowledge necessary to recognize and cultivate effective teamwork, essential for success in professional settings.

COURSE OUTCOMES:		Cognitive Skill
CO- 1	Students will be able to comprehend the determinants of personality, various personality traits, and the theories associated with personality development	U
CO- 2	Students will develop an understanding of self-monitoring, distinguishing between high and low self-monitoring behaviors, and assessing the advantages and disadvantages of self-monitoring.	E
CO- 3	Students will gain knowledge about team building, understanding the different types of teams and their importance, and acquire the skills necessary to create effective teams.	S
CO- 4	Students will develop an understanding of transactional analysis, including the concept of EGO states, types of transactions, and the Johari Window model.	An
CO- 5	Students will acquire an understanding of social graces, particularly in a professional context, focusing on social grace at work, table manners in multicultural environments, and appropriate dress codes for different occasions and interviews.	E

R- Remember, U-Understand, A-Apply, An-Analyze, E-Evaluate, S- Synthesis

Mapping of Course Outcome with Programme Outcome

PO / CO	PO-A	PO-B	PO-C	PO-D	PO-E
CO-1	S	M	S	M	S
CO-2	S	S	M	M	S
CO-3	S	S	M	S	M
CO-4	S	S	M	S	S
CO-5	S	M	M	M	S

S- Strong, M- Medium, L-Low, N- Not Relevant

UNIT I: PERSONALITY **6**

Personality Definition – Determinants - Personality Traits – Theories of Personality – Importance of Personality Development - Self Awareness – Meaning – Benefits of Self – Awareness – Developing Self- Awareness.

UNIT II: SELF MONITORING **6**

Self-Monitoring Meaning-High Self – Monitor Vs. Low-Self Monitor-Advantages & Disadvantages of Self- Monitor- Self Monitoring and Job Performance. Perception – Definition – Factors Influencing Perception – Perception Process.

UNIT III: TEAM BUILDING **6**

Team Building Meaning – Types of Teams – Importance of Team Building - Creating Effective Team. Group Discussion: Meaning - Personality Traits Required for Group Discussion – Process of Group Discussion – Group Discussion Topics.

UNIT IV: TRANSACTIONAL ANALYSIS **6**

Transactional Analysis Meaning – EGO states – Types of Transactions – Johari Window – Life Positions. Emotional Intelligence – Meaning – Components of Emotional Intelligence – Significance of Managing Emotional Intelligence – How Develop Emotional Quotient.

UNIT V: SOCIAL GRACES **6**

Social Graces Meaning – Social Grace at Work – Acquiring Social Graces. Table Manners – Meaning – Table Etiquettes in Multicultural Environment – Do's and Don'ts of Table Etiquettes. Dress Code – Meaning – Dress code for selected Occasions – Dress Code for an Interview.

TOTAL: 30 HOURS

TEXT BOOKS:

1. Personality Development – Dr. S. Narayanarajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. VijueshNayaham and Herald M.Dass
2. Organisational Behaviour – Jit S. Chandran From campus to Corporate – Dr.K.K. Ramachandran and Dr. K.K. Karthick.
3. Personality Development and Soft Skills, Barun K. Mitr, PHI Learning Pvt. Ltd.2021.
4. The Etiquette Advantage in Business: Personal Skills for Professional Success, Peter W. Cardon: Published by Pearson, 2017

MS36P5	FINAL INTERNSHIP PROJECT	L	T	P	C
		0	0	8	8

OBJECTIVES:

1. To Demonstrate the ability to apply theoretical concepts and principles learned throughout the BBA program to real-world business scenarios.
2. To Translate theoretical knowledge into practical solutions by addressing specific challenges or opportunities within the organization where the internship is conducted.
3. To Showcase critical thinking, problem-solving, and analytical skills in analyzing business problems and recommending viable solutions.

1. The student shall do a final project in business /corporate/ Government / private organizations during their final semester of BBA Degree Programme under a faculty guide, preferably in their area of specialization and a guide from the organization.
2. The qualification of guide is the same as that fixed for the summer placement project.
3. The duration of final project is eight weeks.
4. This project work is to be done individually by the students, no group project is allowed.
5. The student shall prepare and submit a project report, printed and bound (preferably spiral bound) with a minimum of 100 A4 pages of text (9 font size, 1.5 spacing, with top margin 1”, bottom margin 1”, left margin 1.25”, right margin 1”.) to the Head of the Department before the last working day of the final semester.
6. The student shall prepare at least four copies of the report; two copies for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce, and one copy for the organization where he / she does the project.
7. The Head of the Department shall send the projects of all the students together (after internal evaluation) to the Controller of Examination on or before the stipulated date.
8. Projects received late shall be forwarded to the Controller of Examinations along with the student’s request for late submission supported by prescribed fee for late submission as decided by the University.
9. However, such late submission shall be done within 10 days of after the last date fixed for submission of the final semester major project report.

Evaluation of Project Report

The project report submitted by the students shall be evaluated in two stages – external and internal.

1. Internal assessment by the faculty guide is for a maximum of 40% of the total marks for the project.
2. External evaluation is for a maximum of 45% marks for the major project.
3. The criteria for internal evaluation are same as that of major project.
4. Head of the Department shall send all the project reports of final semester students to the Controller of Examinations after internal evaluation.
5. External evaluation is conducted by the viva-voce board.
6. Sum of the marks awarded, to each student in the Internal evaluation maximum (40%) marks and the external evaluation maximum (45%) marks, shall be the total marks.

Viva Voce

1. At the end of Sixth semester, each student shall attend a comprehensive viva-voce examination.
2. The Viva Board shall have three members: The Chairman of Board of Examiners, one external and one internal.
3. The Institution shall appoint the external examiner.
4. The viva voce will cover all the courses of the four-semester program and major project report.
5. The student should get 50% marks in the viva voce for a pass in viva voce.

Structure of the report

Title page

Declaration the candidate

Certificate, in original, from the organization (for having done the project work and its satisfactory completion)

Certificate from faculty guide

Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research

Problem, scope of study, objectives of the study, Research methodology etc.)

Chapter II	: Review of Literature
Chapters III and IV	: Data organization and Analysis
Chapter V	: Findings, Suggestions and Conclusion

Appendix (Questionnaire, specimen copies of forms, other exhibits etc.)

Bibliography (books, journal articles etc. used or referred for the project work)