

THIRUVALLUVAR UNIVERSITY
BACHELOR OF COMMERCE

B.COM. (FINANCE AND ACCOUNTS)
DEGREE COURSE
CBCS PATTERN

(With effect from 2022 - 2023)

Programme Objectives: (5 Points Compulsory)

1. To enhance the knowledge of the students regarding finance, marketing and industries.
2. To encourage the students to acquire the knowledge and skills to become an entrepreneur.
3. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
4. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position.
5. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

Program Educational Objectives (PEOs)

1. Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
2. Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA.
3. Student will get more insights about commerce which will help in career advancement.
4. Student will gain more knowledge to do commerce oriented research for additional knowledge.
5. Students will get more professional skills to excel in their specific careers related to finance and accounting.
6. Provide sufficient knowledge to students to excel in finance and accounting careers.
7. Exemplifying knowledge about the basics of commerce and related aspects for self-sustaining opportunities.
8. Cultivate intellectual, professional and interpersonal skills among the students to affect the formation of social capital.
9. Strengthen the competencies and decision making skills among students for their overall development
10. Developing student talent to have expert knowledge in the specific field.

Program Outcomes (POs)

On successful completion of the B.com Accounting and Finance program

1. Develop practical knowledge in finance and accounting which will assist in attaining a fruitful career.
2. Develop strong foundation in the areas of taxes, accounting practices, banking industry, computer based accounting which are always in demand.
3. Developing the intellectual capital and social capital through competitive professional development.
4. Developing professional and decision making skills relating to their specific domain.
5. Comprehensive knowledge about the latest and emerging trends in their specific domain for career enhancement and research opportunities.
6. To determine and evaluate the current financial market needs, commercial referral leads and market fluctuations to develop prospective financial proposals to ensure and maintain excellent diplomacy in the competitive business etiquette.
7. To promote and undertake research to understand the financial markets, financial instruments and various investment objectives in the fast growing business era with the needed skills for limitless career success.
8. To groom professionals for attainment of competence with intellectual contributions and in depth knowledge in the profession of banking and finance that improves their application to promote continues professional development with limitless earning potential.
9. Have comprehensive knowledge of Finance, Accounting, Taxation and Business laws.
10. Demonstrate knowledge and understanding of business principles and financial advisor apply these to one's own work to manage multidisciplinary environments.

B.COM. (FINANCE AND ACCOUNTS) DEGREE COURSE CBCS PATTERN

(With effect from 2022 - 2023)

The Course of Study and the Scheme of Examinations

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1.	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2.	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3.	III	Core Theory	Paper-1	5	3	Financial Accounting -I	25	75	100
4.	III	Core Theory	Paper-2	5	3	Financial Services	25	75	100
5.	III	ALLIED -1	Paper-1	6	3	(to choose 1 out of 3) 1. Indian Economy 2. Business Communication 3. Logistics Management	25	75	100
6.	III	PE	Paper-1	6	3	Professional English I	25	75	100
7.	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II							CIA	Uni. Exam	Total
8.	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9.	II	English (CE)	Paper-2	4	4	Communicative English I	25	75	100
10.	II	NMSDC I : Language Proficiency for Employability	Paper-1	2	2	Effective English	25	75	100
11.	III	Core Theory	Paper-3	4	3	Financial Accounting –II	25	75	100
12.	III	Core Theory	Paper-4	4	3	Merchant Banking	25	75	100
13.	III	ALLIED-1	Paper-2	6	5	(to choose 1 out of 3) 1. Business Economics 2. Business Mathematics 3. Office Management	25	75	100
14.	III	PE	Paper-2	6	3	Professional English II	25	75	100
15.	IV	Value Education		2	2	Value Education	25	75	100
16.	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	27		200	600	800
S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER III							CIA	Uni. Exam	Total
17.	I	Language	Paper-3	6	4	Tamil / Other Languages	25	75	100
18.	II	English	Paper-3	6	4	English	25	75	100
19.	III	Core Theory	Paper-5	4	4	Corporate Accounting I	25	75	100
20.	III	Core Theory	Paper-7	3	3	Financial Management	25	75	100

B.Com (F&A): Syllabus (CBCS)

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
21.	III	ALLIED-2	Paper-3	6	3	Business Statistics	25	75	100
22.	IV	Skill based Subject	Paper-1	3	2	Computer Applications in Business	25	75	100
23.	IV	Non-major elective	Paper-1	2	2	General commercial Knowledge	25	75	100
				30	22		175	525	700
SEMESTER IV							CIA	Uni. Exam	Total
24.	I	Language	Paper-4	6	4	Tamil/Other Languages	25	75	100
25.	II	English	Paper-4	6	4	English	25	75	100
26.	III	Core Theory	Paper-9	4	4	Corporate Accounting II	25	75	100
27.	III	Core Theory	Paper-12	4	2	Portfolio Management	25	75	100
28.	III	ALLIED-2	Paper-4	6	5	Operation Research	25	75	100
29.	IV	NMSDC II : Digital Skills for Employability	Paper-2	2	2	Office Fundamentals	25	75	100
30.	IV	Non-major elective	Paper-2	2	2	Principles Accountancy	25	75	100
				30	23		175	525	700
SEMESTER V							CIA	Uni. Exam	Total
31.	III	Core Theory	Paper-13	5	4	Cost accounting I	25	75	100
32.	III	Core Theory	Paper-14	6	4	Management Accounting	25	75	100
33.	III	Core Theory	Paper-15	6	5	Income Tax Law and Practice I	25	75	100
34.	III	Core Theory	Paper-16	5	4	Computerized Accounting	25	75	100
35.	III	Elective	Paper-1	5	3	(to choose 1 out of 3) 1. Management Information System 2. Business Management 3. Human Resource Management	25	75	100
36.	IV	Skill based Subject	Paper-2	3	2	Customs, Goods and Services Tax	25	75	100
				30	22		150	450	600
SEMESTER VI							CIA	Uni. Exam	Total
37.	III	Core Theory	Paper-17	5	4	Cost accounting II	25	75	100
38.	III	Core Theory	Paper-18	5	4	Working Capital Management	25	75	100
39.	III	Core Theory	Paper-19	5	4	Income Tax law and practice II	25	75	100
40.	III	Compulsory Project	Paper-20	5	5	Individual / Group Project	25	75	100
41.	III	Elective	Paper-2	4	3	(To choose one out of 3) 1. Practical Auditing 2. Inventory management 3. Entrepreneurial Development	25	75	100
42.	III	Elective	Paper-3	4	3	(To choose one out of 3) 1. Financial Institutions and Markets 2. Marketing Management 3. Business Environment	25	75	100

B.Com (F&A): Syllabus (CBCS)

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
43.	III	NMSDC III : Digital banking and Audit Essentials for Employability	Paper-3	2	2	Fintech Course	25	75	100
44.	V	Extension Activities		0	1		100	-	100
				30	26		275	525	800
TOTAL					142				

SEMESTER - I
PAPER TYPE: CORE - 1
FINANCIAL ACCOUNTING- I

Semester: I**Paper Code: CFA11****Total Hours per Week: 5****Credits: 3****Lecture Hours: 75****Course objectives:**

1. To understand the basic Principles and practical Applications of Accounting
2. To have practical knowledge in the preparation of Single/Double Entry System
3. To draft the Final Accounts as per the Accounting standards
4. To acquire knowledge about Depreciation accounting
5. To gain knowledge about importance of Tally

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION Meaning of accounting – objectives– advantages -limitations - Accounting concepts and conventions - Methods of accounting - Journal - Ledger– Trial Balance - Rectification of Errors with and without suspense a/c.	17
II	FINAL ACCOUNTS Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.	15
III	DEPRECIATION Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.	15
IV	SINGLE ENTRY SYSTEM Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.	18
V	INTRODUCTION TO TALLY Accounts Basics- Accounts Basics - Understanding the Components of Computer, Classifications of Software - Challenges associated with accounting on computers and solutions there on - Software training to enhance	10

	employability - Growth of Tally.	
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Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1	T.S. Reddy & Dr. A.Murthy	Financial Accounting	Margham Publications Chennai.
2.	Jain & Narang,	Financial Accounting	Kalyani Publishers
3	S.N. Maheshwari	Financial Accounting	S.Chand Publications

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Hanif and Mukherjee	Financial Accounting	McGraw-Hill Publications
2.	Murugadoss, Jaya, Charulatha and Baskar	Financial Accounting	Vijay Nicholes Imprint Pvt. Ltd., Publications
3.	Shukla & Grewal	Advanced Accounting	S.Chand & Co. Publications
4.	Parthasarathy.S. & Jaffarulla,	Financial Accounting	Kalyani Publishers, New Delhi
5.	Gupta, R.L & Gupta V.K,	Advanced Accounting	Sulthan chand and sons Publications
6.	Ashok Sehgal & Deepak Sehgal	Fundamental of Financial Accounting	Taxman Publications
7.	Tulsian	Financial Accounting	Pearson Publications

COURSE OUTCOMES**UNITS****CO STATEMENT**

Unit1	After studied unit-1, the student will be able to	Understand the basic fundamentals of Double Entry System Accounting
Unit2	After studied unit-2, the student will be able to	Prepare Final Accounts
Unit3	After studied unit-3, the student will be able to	Understand the depreciation accounting
Unit4	After studied unit-4, the student will be able to	Prepare the accounts in Single Entry system
Unit 5	After studied unit-5, the student will be able to	Understand the importance of Tally Accounting

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

**PAPER TYPE: CORE - 2
FINANCIAL SERVICES****Semester: I****Credits: 3****Paper Code: CFA12****Total Hours per Week: 5****Lecture Hours: 75****Course objectives:**

1. To enable the students to gain knowledge of business financial services.
2. To come know about various leasing finances hire purchase system.
3. To understand about the factoring services.
4. To explore the knowledge about venture capital and its legal aspects and criteria.
5. To enhance the knowledge about mutual funds and various credit rating agencies.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Financial services – meaning – Financial services and economic environment – legal and regulatory framework – financial institutions and other participants in the financial services sector – capital and money markets – Instruments – Government – Securities market – SWAP Analysis	15
II	Introduction to leasing – legal and tax aspects – lease evaluation – Merits and Demerits – Accounting and Reporting for Lease – lease funding – Types of lease – Lease agreement – Hire purchase Vs lease – Legal aspects of Hire purchase – rights and duties of hire vendor and hire purchaser.	15
III	Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services – forfeiting.	15
IV	Venture capital – meaning and characteristics – criteria for assistance – schemes and guidelines – infrastructure financing – assessment of risk – legal aspects.	15
V	Mutual funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – Symbols.	15

Note: Questions in Sec. A, B & C - 100 % Theory.**TEXT BOOKS:**

S.NO	AUTHORS	TITLE	PUBLISHERS
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1	Dr.S.Gurusamy	Financial Services	Vijay Nicholes Imprint Pvt. Ltd., Chennai
2.	Dr.V.Balu	Merchant Banking & Finance Services	Sri Venkateswara Publication, Chennai

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. N. Premavathy	Financial Services and Stock Exchange	Sri Vishnu Publications, Chennai.
2.	Dr.S.Gurusamy	Financial Services and Systems	Vijay Nicholes Imprint Pvt. Ltd., Chennai

RELATED JOURNALS:

1. Journal of Finance.
2. The Review of Financial Studies.
3. Journal of Financial Economics.
4. Journal of Accounting and Economics.
5. Journal of International Money and Finance.
6. Journal of Business Finance & Accounting.
7. Journal of International Financial Management and Accounting.
8. Journal of Financial Services Research

E-MATERIALS:

1. "Financial Services: Getting the Goods". IMF. 28 March 2012. Retrieved 8 September 2015.
2. "Access to a financial account or services". Our World in Data. Retrieved 15 February 2020.
3. "Bill Summary & Status 106th Congress (1999 - 2000) S.900 CRS Summary - Thomas (Library of Congress)". Retrieved 2011-02-08.
4. Roberts, Richard (2008). The City: A Guide to London's Global Financial Centre. Economist. p. 2.
5. "Research and statistics FAQ". The City of London. Archived from the original on 26 September 2011. Retrieved 23 February 2012.
6. "Triennial Central Bank Survey - Foreign exchange and derivatives market activity in 2004"

COURSE OUTCOMES**UNITS****CO STATEMENT**

Unit1	After studied unit-1, the student will be able to	To gain knowledge about Financial Services, Capital and Money Markets
Unit2	After studied unit-2, the student will be able to	To gain effective knowledge about leasing.
Unit3	After studied unit-3, the student will be able to	To impart knowledge about Factoring.
Unit4	After studied unit-4, the student will be able to	To know about Venture capital.
Unit 5	After studied unit-5, the student will be able to	To learn about Mutual funds.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

**PAPER TYPE: ALLIED
PAPER - 1
BUSINESS COMMUNICATION
(Choose any 1 out of 3)**

Semester: I

Paper Code: CAFA15B

Total Hours per Week: 6

Credits: 3

Lecture Hours: 90

Course objectives:

1. To acquire knowledge about basic concepts of business Correspondence
2. To understand the structure and layout of the business letter
3. To acquire the knowledge about types of business letter
4. To gain knowledge about the Letters of Application with CV, Resume.
5. To enable the business report and its types.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Business Communication – Meaning –Definition –Features of Business Communication – Importance of effective Communication in Business – Classification of Communication – Characteristics and Guidelines of Effective Business Communication.	20
II	Analysis of Business Letters – Basic Principles in Drafting – Appearance, Structure and Layout.	20
III	Various types of Business Letters – Letters of Enquiry – Offers, Quotations, Orders, Complaints and Settlement, Circular Letters, Status Enquiry – Collection Letters – Letters of Application – C.V.– Reference Letters.	20
IV	Business Report – Importance – Characteristics – Types – Reports by Individuals and Committees.	15
V	Business Communication in High-Tech Environment – Introduction – Computers in Communication– Factors determining Modern Means of Communication – Benefits – Obstacles.	15

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Ramesh and Pattanchetti.R	Business Communication	Chand&Co
2.	Rajendra Pal and J.S.Korlahall	Essentials of Business communication	
3.	Dr.K.Sundar and Dr.A.Kumara raj	Business Communication	Vijay Nicoles Imprints Pvt., Ltd.,
4.	Herta Murphy	Effective business Communication	Mc Graw Hill Education
5.	Madhukant Jha	Business Communication	Gyan books.

COURSE OUTCOMES**UNITS**

- Unit1 After studied unit-1, the student will be able
- Unit2 After studied unit-2, the student will be able
- Unit3 After studied unit-3, the student will be able
- Unit4 After studied unit-4, the student will be able
- Unit 5 After studied unit-5, the student will be able

CO STATEMENT

- to understand the basic concepts of business correspondence.
- to prepare the business letter and letter style.
- to know the different types of business letter's, offers, orders and complaints.
- to acquire the knowledge of preparing letters of application with cv, resume etc.
- to understand the types and characteristics of business report.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	M	S	S	S	S
CO2	S	S	S	S	M	M	S	S	S	S
CO3	S	S	S	S	M	M	S	S	S	S
CO4	S	S	S	S	M	M	S	S	S	S
CO5	S	S	S	S	M	M	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: ALLIED
PAPER - 1
LOGISTICS MANAGEMENT
(Choose any 1 out of 3)

Semester: I**Credits: 3****Paper Code: CAFA15C****Total Hours per Week: 6****Lecture Hours: 90****Course objectives:**

1. To enable students understand the importance and dynamics of a firm's physical distribution function and management of its supply chain.
2. To understand how warehouse functions in logistics fits into logistics & supply chain management.
3. To have better Inventory Management
4. To meet the efficient flow of operations
5. To provide customer satisfaction by having the right product in the right place at right time

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.	15
II	Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.	20
III	Transportation - infrastructure - freight management - transportation net work - route planning - containerization.	20
IV	Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.	15
V	Government policies and regulations - Motor Vehicles Act, carriage by air, sea, multi-modal transportation etc., Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading etc.	20

Note: Questions in Sec. A, B & C - 100 % Theory.

REFERENCE BOOKS:

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.
3. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.
4. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
5. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.

Course Outcomes:

1. After studied unit-1, the student will be able to understand the basic concepts of logistic management
2. After studied unit-2, the student will be able to explore the supply chain intermediaries
3. After studied unit-3, the student will be able to explore the supply chain strategies
4. After studied unit-4, the student will be able to identify the warehousing strategies in logistic management
5. After studied unit-5, the student will be able to perceive the legal frame work of logistic management.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low
(may be avoided)

SEMESTER – II**PAPER TYPE: CORE - 3
FINANCIAL ACCOUNTING- II****Semester: II****Paper Code: CFA13****Total Hours per Week: 5****Credits: 3****Lecture Hours: 75****Course objectives:**

1. To understand the branch accounts and its types
2. To have practical knowledge in the preparation departmental accounting
3. To draft the Hire purchase and Instalment purchase systems
4. To acquire practical knowledge in Partnership accounts
5. To gain expertise in preparation of Tally -ERP

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Branch accounts Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books	17
II	Departmental Accounting Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.	15
III	Hire purchase and Instalment purchase systems Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded) Meaning of instalment system - distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.	15
IV	Partnership accounts Introduction- Admission of a partner – Retirement of a partner – Death of a partner – treatment of goodwill as per AS 10- Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the	18

	partners	
V	Basics of Tally: ERP - Introduction to ERP 9 Advantages and Salient Features of Tally.ERP 9 - Company Creation Ledger Creation with predefined Primary Groups, Predefined Sub Groups and New Sub Groups	10

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1	T.S. Reddy & Dr. A.Murthy	Financial Accounting	Margham Publications Chennai.
2.	Jain & Narang,	Financial Accounting	Kalyani Publishers
3	S.N. Maheshwari	Financial Accounting	S.Chand Publications

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Hanif and Mukherjee	Financial Accounting	McGraw-Hill Publications
2.	Murugadoss, Jaya, Charulatha and Baskar	Financial Accounting	Vijay Nicholes Imprint Pvt. Ltd., Publications
3.	Shukla & Grewal	Advanced Accounting	S.Chand & Co. Publications
4.	Parthasarathy.S. & Jaffarulla,	Financial Accounting	Kalyani Publishers, New Delhi
5.	Gupta, R.L & Gupta V.K,	Advanced Accounting	Sulthan chand and sons Publications
6.	Ashok Sehgal & Deepak Sehgal	Fundamental of Financial Accounting	Taxman Publications
7.	Tulsian	Financial Accounting	Pearson Publications

COURSE OUTCOMES**UNITS**

Unit1	After studied unit-1, the student will be able to
Unit2	After studied unit-2, the student will be able to
Unit3	After studied unit-3, the student will be able to
Unit4	After studied unit-4, the student will be able to
Unit 5	After studied unit-5, the student will be able to

CO STATEMENT

Understand the basic fundamentals of branch accounting
Understand the basic fundamentals of Departmental accounting
Understand the Hire purchase and Instalment System of accounting
Prepare the accounts partnership
Understand the basics of Tally Accounting

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

CO5	S	S	S	S	S	S	S	S	S	S
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PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

**PAPER TYPE: CORE - 4
MERCHANT BANKING**

Semester: II

Paper Code: CFA14

Total Hours per Week: 5

Credits: 3

Lecture Hours: 75

Course objectives:

1. To enable the students to understand Merchant banking and its services to corporate sector.
2. To familiarize the students with the concepts of Financial Management
3. To Manage investments in primary market and secondary market
4. To acquaint the students in respect to the investment decisions related to Derivative market.
5. To Establish appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision technique.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities.	15
II	Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public Issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues.	15
III	Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of OTCEI.	15
IV	Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – E-nomination – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital.	15
V	Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and	15

	Accounts – Reports to be Furnished – Code of Conduct.	
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Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr.S.Gurusamy	Merchant Banking	Vijay Nicholes Imprint Pvt. Ltd., Chennai
2.	Dr.V.Balu	Merchant Banking & Finance Services	Sri Venkateswara Publication, Chennai

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	H.R. Machiraju	Merchant Banking	New Age International, New Delhi
2.	Dr. J.C.Verma	A Manual of Merchant Banking	Baharat Law House, New Delhi.

JOURNALS

1. Merchant banking India: Recent development in merchant banking (2016),ISSN 2455-6602.
2. Performance evaluation of merchant banking in India-A study of SBI capital market limited (2015), ISSN-2347-9671.
3. Recent development in merchant banking and challenges ahead in India,(2016), E-ISSN:2455-295X.
4. A literature review of merchant banking in india (2019), ISSN-2349-5162.
5. <https://www.businessmanagementideas.com/financial-management/merchantbanking/top-7-developments-in-merchant-banking-establishment-in-india/4174>

E-MATERIALS

1. "Business Finance and Financial Management". UpFina. Retrieved 2015-11-04.
2. "Capital Structure Definition | Investopedia". Investopedia. Retrieved 2015-11-04.
3. 'Nobanee, Haitham; Abraham, Jaya (2015). "Current assets management of small enterprises". Journal of Economic Studie.
4. "What are fixed assets? | The e-conomic Accounting Glossary". www.economic.co.uk. Retrieved 2015-11-04.
5. "Current Asset Definition - AccountingTools". www.accountingtools.com. Retrieved 2015-11-04.
6. "The Top 4 Cash Flow Forecasting Mistakes". Entrepreneur. Retrieved 2015-11-04.

COURSE OUTCOMES

UNITS

CO STATEMENT

Unit1	After studied unit-1, the student will be able to	To gain knowledge about Merchant Banking.
Unit2	After studied unit-2, the student will be able to	To impart effective knowledge about Public Issue Management.
Unit3	After studied unit-3, the student will	To learn about Post Issue Management.

Unit4	be able to After studied unit-4, the student will be able to	To gain knowledge about Capital Market Instruments.
Unit 5	After studied unit-5, the student will be able to	To learn about Port Folio Management.

Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: ALLIED
PAPER - 2
BUSINESS MATHEMATICS
(Choose any 1 out of 3)

Semester: II**Paper Code: CACM23C****Total Hours per Week: 6****Credits: 3****Lecture Hours: 90****Course objectives:**

1. To develop skills in sets and operation on sets.
2. How to solve simultaneous equations using matrices.
3. To measure the Simple and compound interests as well as annuities in business.
4. To get familiarize on Discount on Bills-Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary.
5. To find maxima and minima - applications in business problems using differentiations.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Sets: Finite and infinite sets - equality of sets - Disjoint sets - universal set – set operation Union of sets, intersection of sets - difference of sets - complement of sets -Venn diagram - De-Morgan's law - Cartesian product.	15
II	Matrices - type of matrices - matrix operation - Determinant of matrix - Singular and Non Singular matrices - adjoint, inverse of matrix - solving simultaneous linear equations - matrix inversion method and method of reduction.	20
III	Mathematics for Finance - Simple and Compound Interest – Annuities, present value of intermediate, deferred and perpetuity	20
IV	Discount on Bills-Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary	15
V	Differentiations - limits - derivatives of standard function x^n , e^x , \log_e trigonometric functions - Rules of Differentiation - Differentiation on different types of functions - successive Differentiation - maxima and minima - applications in business problems.	20

Note: The proportion between theory and problems shall be 20:80.

Reference Books:

1. P.R. Vittal, Business Mathematics & Statistics, Margham Publishers, Chennai.
2. S.P.Gupta, Statistical Methods, S.Chand& Co.,
3. Chandran&Agarwal, Business Mathematics.
4. Raghavachari, Mathematics for Management,
5. Raja Gopalan and Sattinathan, Business Mathematics, Vijay Nicole Publications, Chennai.

COURSE OUTCOMES**UNITS****CO STATEMENT**

Unit1	After studied unit-1, the student will be able to	Acquire skills in sets and operation on sets.
Unit2	After studied unit-2, the student will be able to	Measure the Simple and compound interests as well as annuities in business.
Unit3	After studied unit-3, the student will be able to	Solve problems Discount on Bills-Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary..
Unit4	After studied unit-4, the student will be able to	Solve problems Discount on Bills-Present value, Bankers Discount- Profit and Loss, Roll, wages, overtime Gross salary.
Unit 5	After studied unit-5, the student will be able to	Find maxima and minima - applications in business problems using differentiations.

Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	M	S	S	S	M
CO2	S	S	S	M	S	S	M	S	S	M
CO3	S	M	S	S	S	M	S	M	S	M
CO4	S	S	M	S	M	S	S	S	S	M
CO5	M	S	S	S	S	S	S	S	S	M

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: ALLIED
PAPER - 2
OFFICE MANAGEMENT
(Choose any 1 out of 3)

Semester: II**Paper Code: CAFA23B****Total Hours per Week: 6****Credits: 3****Lecture Hours: 90****Course objectives:**

1. To Apply various approaches when dealing with the management of tasks, teams and individuals
2. To Apply techniques to plan and manage workload effectively and achieve objectives
3. To Create and apply a checklist of systems and procedures to aid the smooth running of the office
4. To apply assertive communication and problem-solving skills.
5. To Plan to find the right technology.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Meaning and Scope -Function and Qualifications of Office Manager -Poor and Good Organization Departments -Flow of Work -Organization Charts and manual.	15
II	Administrative arrangements and physical conditions - Centralization and Decentralization of Office services - Office Accommodation and Layout -Office Furniture - Meaning of Various terms - Basic pattern of work -Sub-division - Standardization and Standards - Work Measurement and control	20
III	Office equipments - Reproduction equipments - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments - Dictaphone - Intercom - Telephone - Telex – Tele printers - PABX - PBX - STD - Storage equipment - Filing Cabinets - Time Clocks - Use of Computers in Office Management - Office System - Procedure - Routine - And methods - Paper work in office Filing functions - essentials of good filing systems - Central vs. Departmental Filing classification - Methods of filing Old and Modern - Micro filing - Indexing Types.	20
IV	Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Postal Services - Postbag and Post Box Numbers - Registered and Insured Posts - VPP Communications - Oral written - Internal and external communication - Records Management Types - Forms Controls - Principles - Foremost - Continuous stationery	15
V	Office Supervisor - Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and skill of Supervisor.	20

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	R.S.N.Pillai & Bhagwathi. V	Office Management	S.Chand, New Delhi.
2.	Arora S.P	Office Management	Vikas Publications Pvt. Ltd., Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Balachandiran.V and Chandrasekaran	Office Management	Vijay Nicole imprints Private Limited, Chennai

REFERENCE JOURNALS

1. [Journal of Accounting & Marketing](#)
2. [Journal of Business & Financial Affairs](#)
3. [Journal of Defense Studies and Resource Management](#)
4. [Journal of Entrepreneurship & Organization Management](#)

E- MATERIALS

1. Office management
2. Elements of Office Management
3. Office management skills
4. Business organization and office management

COURSE OUTCOMES**UNITS CO STATEMENT**

Unit1	After studied unit-1, the student will be able	To gain knowledge about nature and scope of Organization.
Unit2	After studied unit-2, the student will be able	To gain effective knowledge about Administrative arrangements and physical conditions
Unit3	After studied unit-3, the student will be able	To gain a knowledge of Office equipments and Office System
Unit4	After studied unit-4, the student will be able	To know about Office Correspondence
Unit 5	After studied unit-5, the student will be able	To learn about Office Supervisor

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

SEMESTER -III
PAPER TYPE: CORE – 5
CORPORATE ACCOUNTING – I

Semester: III**Credits: 4****Paper Code: CFA31****Total Hours per Week: 6****Lecture Hours: 90****Course Objectives**

1. To provide basic understanding about the accounts relating to issue of shares.
2. To understand the provisions relating redemption of preference shares.
3. To practice the accounting treatment for business acquisition.
4. To teach about the apportionment of profit or loss prior into incorporation of business.
5. To enable the students to prepare final accounts in the companies.

Matching Table (Put Yes / No in the appropriate box)

Unit	Remembering	Understanding	Applying	Analyzing	Evaluating	Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	ISSUE OF SHARES Issue of Shares – Introduction –Meaning and types of shares- Features and Kinds of Companies-Under Subscription and Over Subscription-Issue of shares at par ,premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).	20
II	REDEMPTION OF PREFERENCE SHARES Introduction – Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).	15
III	ACQUISITION OF BUSINESS Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened-Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.	20
IV	PROFITS PRIOR TO INCORPORATION Introduction – Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.	15
V	FINAL ACCOUNTS OF COMPANIES Introduction –Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.	20

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy (Volume I)	Sultan Chand & Sons-New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II,	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang,	Corporate Accounting (Volume I)	Kalyani Publishers-Ludhiana.
2.	T.S.Reddy and A.Murthy	Corporate Accounting (Volume I)	Margham Publications-Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons-New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1.www.universityofcalicut.info/syl/bcomiisem197

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Understand the basic concepts relating to issue of shares and make accounting entries.
Unit - II	After studied unit-2, the student will be able to	Make accounting entries for and redemption of preference shares.
Unit - III	After studied unit-3, the student will be able to	Be acquainted with accounting treatment for acquisition of business.
Unit - IV	After studied unit-4, the student will be able to	Understand the accounting procedures related to Profits Prior to Incorporation
Unit - V	After studied unit-5, the student will be able to	Prepare Company Final Accounts & Company Balance Sheet.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	S	S	M	S
CO2	S	M	S	M	M	M	S	S	M	S
CO3	S	M	S	M	M	M	S	S	M	S
CO4	S	M	S	M	M	M	S	S	M	S
CO5	S	M	S	M	M	M	S	S	M	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE - 7
FINANCIAL MANAGEMNET

Semester: III**Paper Code: CFA33****Total Hours per Week: 4****Credits: 4****Lecture Hours: 60****Course Objectives**

1. To provide expert knowledge on setting financial objectives & goals.
2. To manage Financial Resource, financial risk management and through understanding of investment portfolios and financial instruments.
3. To Maximize the Cost of Capital by Developing a Sound and Economical combinations of Corporate Securities.
4. Proper Estimation and Requirement for Expansion and Growth
5. To Ensure adequate return on Investment.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Nature and Importance of Finance Functions – Organizing Finance Functions – Functions of Finance Manager – Objectives of Finance Function – Methods and Sources of Raising Finance – Critical Appraisal of the Various Sources of Finance.	10
II	Goals of Finance Function – Financing Decisions – Financial Planning – Financial Forecasting – Capital Structure Decisions – Net Income Approach, NOI Approach and MM Approach-Capitalization – Cost of Capital – Computation of Cost of Capital-Dividend Policy-Factors Determining Dividend Policy.	15
III	Investment Decisions – Estimation of Cash Flows – Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods – Decision Making Under Risk and Uncertainty – Inflation and Investment Decisions	15
IV	Working Capital – Meaning, Concept, Types and Significance-Gross and Net Working Capital – Determinants of Working Capital – Sources of WC – Credit and Collection Policies.	10
V	Security Analysis and Portfolio Management - Leverages –Meaning, Types of Leverage. Degree of Operating and Financial Leverage - Financial Ratio Analysis.	10

Text Books

S.No	Authors	Title	Publishers
1	Dr. S.N.Maheswari	Financial Management	Sultan Chand & Sons, New Delhi
2	Dr. A.Murthy	Financial Management	Margham Publications, Chennai.
3	Dr. J. Srinivasan, Sridhar and Ramalingam	Financial Management	Vijay Nicole Imprints Pvt .Ltd. Chennai
4	R.K. Sharma	Financial Management	Kalyani Publishers, New Delhi

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	I.M.Pandey	Financial Management	Vikas Publision house Pvt Ltd. Noida
2.	Prasanna Chandra	Financial Management 10ed.	McGraw hill education Pvt. Ltd India
3.	Subirkumar Banerjee	Financial Management	PHI Learning Pvt Ltd
4.	Vyuptakesh Sharan	Fundamentals of Financial Management	Pearson Education
5.	Dr .N. Premavathy	Financial Management	Sri Vishnu Publications, Chennai.
6.	S.C. Kuchhal	Financial Management	Chaitanya
7.	P.V. Kulkarni & B.G. Satyaprasad	Financial Management	HimalayaPublishingHouse

Reference: Journals

1. Indian Journal of Business Finance and Accounting
2. Journal of Financial Reporting and Accounting
3. Asian Academy Management Journal of Accounting and Finance
4. Review of Accounting and Finance

E- Materials

1. Economic Times.Com
2. Financial Express
3. Reserchgate.net
4. Entrepreneur.com
5. The Hindu business line

Course Out Comes

Units	CO Statement
Unit - I	After studied unit-1, the student will be able To understand the basic Principles and practices of Financial management.
Unit - II	After studied unit-2, the student will be able Determining the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks
Unit - III	After studied unit-3, the student will be able To have the knowledge and practice of arriving financial Decision makings
Unit - IV	After studied unit-4, the student will be able To acquire practical knowledge on Calculation of working capital
Unit - V	After studied unit-5, the student will be able To gain knowledge on leverage and portfolio management

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: ALLIED – 2**PAPER - 3****BUSINESS STATISTICS****Semester: III****Credits: 3****Paper Code: CAFA35****Total Hours per Week: 6****Lecture Hours: 90****Course Objectives**

1. To develop skills in analysis and interpretation of data.
2. To know that how to measures Central Tendency and their application in business.
3. To measure the degree and direction of relationship between the variables in business.
4. Index Numbers and Time series are the most important widely used statistical device, students get familiarize
5. To solve challenging problems by using appropriate statistical tools.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams.	15
II	MEASURES OF CENTRAL TENDENCY AND MEASURES OF VARIATION Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve.	20
III	CORRELATION AND REGRESSION ANALYSIS Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.	15
IV	TIME SERIES Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods	20
V	INDEX NUMBERS Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control.	20

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and

Problems.**Suggested Readings**

1. Dhingra I C & M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th revised edition 2013
3. Gupta S. C, Fundamentals of Statistics, Himalaya Publishing House.
4. Sharma J K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt Ltd, 2013.
5. Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt. Ltd., Chennai
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai

E-Resources

www.spss.co.in

<https://statlearning.class.stanford.edu>

<http://www.mit.edu>

www.springer.com

Course Out Comes

Units		CO Statement
Unit-I	After studied unit-1, the student will be able to	Acquire skills in analysis and interpretation of data.
Unit-II	After studied unit-2, the student will be able to	Gain knowledge on measures of Central Tendency and their application in business
Unit-III	After studied unit-3, the student will be able to	Learn about Correlation and Regression
Unit-IV	After studied unit-4, the student will be able to	Get familiarized about Index Numbers and Time series
Unit-V	After studied unit-5, the student will be able to	Solve challenging problems by using appropriate statistical tools.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	M	M	M	S	M
CO2	S	M	M	M	M	M	M	M	S	M
CO3	S	M	M	M	M	M	M	M	S	M
CO4	S	M	M	M	M	M	M	M	S	M
CO5	S	M	M	M	M	M	M	M	S	M

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: SKILL BASED SUBJECT
PAPER-1
COMPUTER APPLICATIONS IN BUSINESS

Semester: III**Paper Code: CSFA36****Total Hours per Week: 3****Credits: 2****Lecture Hours: 45****Course Objectives**

1. To Identify computer concepts terminology and concepts, basic operating system functionality and terminology
2. To apply basics and advanced formatting techniques, skills to produce word processing documents
3. To Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports
4. To develop a database; create and format tables, queries and reports; enter and modify table data.
5. Develop and deliver business presentations using presentation.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Introduction to computer- characteristics of computer- history of computer-computer generation –hardware – software- system software and application software.	5
II	MS – word processing: starting MS word- ms word environment – working with word documents..	10
III	Ms excel – ms excel sheet-ms excel environment – working with excel workbook – worksheet- formulas and functions – inserting charts – printing in excel – free worksheet (ms excel)- ms power point - starting ms power point – ms power point environment- working with power point – working with different views – designing , presentation & printing in power point.	10
IV	Programming under a DBMS environment – the concept of the data base management system; data field, records, and files, sorting and indexing data; searching records. Designing queries, and reports; linking of data files; understanding programming environment in DMBS; developing menu drive applications in query languages (MS- Access).	10
V	Electronic commerce – types –advantages and disadvantages – electronic data interchange (EDI) working of EDI- EDI benefits & limitation – future	10

	of EDI – FEDI- smart card – smart card application.	
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TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Anathi shehasaayee	Computer Application in Business and Management	Margam Publication.
2.	leon& Leon	Computer Applications in Business	Vjay Nicholes imprint pvt.ltd – Chennai.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.K.Taxali,	Pc Software for Windows Made Simple	Tata Mcgraw Hill publications – India 2010
2.	Hebert Schildt	Windows 2000 Programming from the ground up Comadex Computer Course Kit, Training Kit For Windows 98/me , word , excel, access 2000 and internet dream tech press.	Tata Mc Graw Edition 2000

E- MATERIALS

www.ggu.ac.in

www.ddegjust.ac.in

www.scribd.com

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Gain basic knowledge about computer concept and terminology
Unit - II	After studied unit-2, the student will be able to	Acquire skills to produce word processing documents
Unit - III	After studied unit-3, the student will be able to	Demonstrate basic skills involving MS excel sheet
Unit - IV	After studied unit-4, the student will be able to	Acquire skills on data base
Unit - V	After studied unit-5, the student will be able to	Enhance knowledge on business presentation by using presentation software.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	M	M	M	M	M	M
CO2	M	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	M	M	M	M	M	M	M	M	M	M

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: NON-MAJOR ELECTIVE
PAPER - 1
GENERAL COMMERCIAL KNOWLEDGE

Semester: III**Credits: 2****Paper Code: CNFA37****Total Hours per Week: 2****Lecture Hours: 30****Course Objective**

1. To enable the students to gain basic knowledge of Trade, Commerce and Industry.
2. To learn about different forms of Business Organization.
3. To acquire knowledge about company.
4. To understand basic knowledge about stock exchange.
5. To make the students to know about Trade Association and Chamber of Commerce.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Business – Commerce -Industry- Trade - Profession - Meaning-Scope – Importance-Kinds-Economic Basis of Commerce.	5
II	Forms of Business organization – Sole Trade– Partnership Firm-Features-Merits-Demerits - Co-Operative Societies –Features-Types-Advantages.	8
III	Joint stock Company-Features-Memorandum and Articles-Contents-Prospectus.	8
IV	Stock Exchange - Function - Types - Regulation of Stock Exchanges in India.	5
V	Trade association - Chamber of commerce - Functions - Objectives - Working in India.	4

Note: Questions in Sec. A, B & C - 100 % Theory.**Text Books:**

S.No	Authors	Title	Publishers
1	Ghosh and Bhushan	General Commercial Knowledge	Sultan Chand & Sons, New Delhi.
2.	R.N. Gupta	Business organization & Management	S. Chand & Co. New Delhi.

Reference Books:

S.No	Authors	Title	Publishers
1.	P.N.Reddy&S.S.Gulshan	Commerce – Principles & Practice	S. Chand & Co. New Delhi.
2.	C.D.Balaji&Dr.G.Prasad	Business organization	Margham Publications, Chennai.

Reference journals:

1. Arabian Journal of Business and Management Review,
2. International Public Management Journal,
3. International Small Business Journal,
4. Journal of Business and Psychology,
5. journal of International Management,

E-Materials:

1. E-book Business organization by H. E Morgan.
2. Business Organisation - sbpd publication

Course Out Comes**Units****CO Statement**

Unit – I	After studied unit-1, the student will be able	To gain knowledge about Commerce, Trade, Industry.
Unit – II	After studied unit-2, the student will be able	To learn about Forms of Business organization.
Unit- III	After studied unit-3, the student will be able	To acquire knowledge about Company.
Unit - IV	After studied unit-4, the student will be able	To know about Stock Exchange
Unit – V	After studied unit-5, the student will be able	To impart effective knowledge about Trade association and Chamber of commerce

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	S	S	S	S	M	S
CO2	S	M	M	S	S	S	S	S	M	S
CO3	S	M	M	S	S	S	S	S	M	S
CO4	S	M	M	S	S	S	S	S	M	S
CO5	S	M	M	S	S	S	S	S	M	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

SEMESTER IV
PAPER TYPE: CORE - 9
CORPORATE ACCOUNTING – II

Semester: IV**Paper Code: CFA41****Total Hours per Week: 6****Credits: 4****Lecture Hours: 90****Objectives:**

1. To enable the students to acquire knowledge in valuation of shares and goodwill.
2. To enable the students to understand the Liquidation, accounting procedure and various business combinations.
3. To make the students to understand about Mergers and Acquisitions of the company.
4. To learn about accounts of Holding and subsidiary companies.
5. To know about the accounting procedures related to preparation of bank accounts.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	VALUATION OF GOODWILL AND SHARES Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.	20
II	ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.	10
III	AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee-Absorption-Meaning- Accounting treatment-External Reconstruction- - Meaning-Accounting treatment (Intercompany holding excluded).	20
IV	HOLDING COMPANIES Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve— Elimination Of Common Transactions – Unrealised profit – Revaluation of Assets and Liabilities – Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).	20
V	BANKING COMPANY ACCOUNTS Accounts of Banking Companies - Rebate on bill discounted-Non - Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).	20

TEXTBOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons-New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang	Corporate Accounting (Volume II)	Kalyani Publishers-Ludhiana.
2.	T.S.Reddy and A.Murthy	Corporate Accounting (Volume II)	Margham Publications-Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons-New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1.www.universityofcalicut.info > syl > bcomiisem197

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Impart the knowledge of valuing shares and goodwill of the company.
Unit - II	After studied unit-2, the student will be able to	Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction.
Unit - III	After studied unit-3, the student will be able to	acquaint with accounting procedures for Mergers and acquisitions.
Unit - IV	After studied unit-4, the student will be able to	Prepare consolidated financial statements of Holding company and its subsidiary companies.
Unit - V	After studied unit-5, the student will be able to	Know the accounting procedures related to preparation of bank accounts.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	M	M	M	M	M	M
CO2	S	M	M	S	M	M	M	M	M	M
CO3	S	M	M	S	M	M	M	M	M	M
CO4	S	M	M	S	M	M	M	M	M	M
CO5	S	M	M	S	M	M	M	M	M	M

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE - 10**MODERN BANKING****Semester: IV****Paper Code: CFA42****Total Hours per Week: 5****Credits: 4****Lecture Hours: 75****Course Objectives**

1. To understand the basic Concepts of banking
2. To have knowledge about Central Banking
3. To know about the SBI
4. To acquire knowledge in development Bank.
5. To acquire the recent trend in e-banking

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION Brief history of banking – Unit banking – branch banking – structure of Indian financial system – Mixed banking – functions and importance of commercial banks – credit creation of commercial banks.	15
II	CENTRAL BANKING Central banking (special reference to India) – functions – measures / methods of credit control – Quantitative and Qualitative credit control measures	15
III	STATE BANK OF INDIA State bank of India – Organization – functions – management – Regional Rural Banks (RRBs)	15
IV	DEVELOPMENT BANKING Development Banking – Industrial Finance Corporation of India (IFC) – Industrial Credit and Investment Corporation of India (ICICI) – Industrial Development of Bank of India (IDBI)	15
V	E-banking Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -Automatic Teller Machine (ATM) at home –Electronic Fund Transfer (EFT)-uses – computerization in clearing houses- Tele banking- Banking on home computers –Electronic Money Transfer -uses of EMT.	15

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
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1.	Dr.S.Gurusamy	Banking Theory Law and Practice	Vijay Nicole Imprints Pvts Ltd.,
2.	Dr.V.Balu	Banking and Financial System,	Sri Venkateswara Publications,
3.	B.Santhanam	Banking and Financial System	Sri Margham Publications.
4.	K.P.M.Sundaram and E.N.Sundaram	Modern Banking	Sultan Chand and Sons.
5.	Dr.Gupta	Banking Law and Practice in India	Sahitya Bhawan Publication.

Reference Items:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	O.P.Agarwal,	Modern Banking	Himalaya Publishing house
2.	K.C.Shekher	Banking Theory and Practice,	Vikas Publishing.
3.	A.Gajendran	Banking Law and practice	Vrinda Publications (P) Ltd
4.	D.Muraleedharan	Modern Banking Theory and Practice,	Prentice hall India Learning Private Limited.
5.	S.Natarajan and R.Parameswaran	Indian Banking	S.Chand.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able	to acquire the knowledge of different types of banking.
Unit - II	After studied unit-2, the student will be able	to know the measures and methods of credit control in central bank.
Unit - III	After studied unit-3, the student will be able	to understand the concept of SBI.
Unit - IV	After studied unit-4, the student will be able	to study the different types of development banking in India.
Unit - V	After studied unit-5, the student will be able	to acquire the new concepts of E-Banking.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	S	S	M
CO2	S	S	S	M	M	M	M	S	S	M
CO3	S	S	S	M	M	M	M	S	S	M
CO4	S	S	S	M	M	M	M	S	S	M
CO5	S	S	S	M	M	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: ALLIED - 2

PAPER -4
OPERATIONS RESEARCH

Semester: IV**Paper Code: CAFA45****Total Hours per Week: 6****Credits: 5****Lecture Hours: 90****Course Objectives**

1. To facilitate the understanding of the Concept of Operation Research.
2. To enhance the student to formulate linear programming models.
3. To help the student to apply the various LPP techniques of solving problems.
4. To understand the various transportation methods for problem solving.
5. To know about the game theory.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques - Application - Limitations.	10
II	LINEAR PROGRAMING PROBLEM (LPP) Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)	15
III	METHODS OF LPP Obtaining Optimal solution for Linear Programing Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)	20
IV	TRANSPORTATION PROBLEMS Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).	25
V	GAME THEORY Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method – Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)	20

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Agarwal, N.P. and Sonia Agarwal, Operations Research and Quantitative techniques, RB S A Publishers, New Delhi, 2009
2. GURUSAMY S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
3. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai
4. Gupta P K & Gupta S P, Quantitative Techniques & Operations Research, Sulthan Chand and Sons, 2014, New Delhi
5. Kanti Swarup, P.K.Gupta & Man Mohan, Operations Research, Jain Book Agency, 2014, New Delhi
6. Sarangi, S.K. Applied Operations Research and Quantitative Methods, Himalayan Publishing House, 2014, Mumbai
7. Shridhara, K. Bhat, Operations Research, Himalayan Publishing House, 2011, Mumbai

E-resources

<http://www.learnaboutor.co.uk/>
<http://www.theorsociety.com/>
www.orcomplete.com/
<http://www.orsi.in/>

Course Out Comes

Units		CO Statement
Unit-I	After studied unit-1, the student will be able to	Acquire skills in the understanding of the Concept of Operation Research.
Unit-II	After studied unit-2, the student will be able to	Gain knowledge on formulation of linear programming models.
Unit-III	After studied unit-3, the student will be able to	Learn about application of various LPP techniques for solving problems.
Unit-IV	After studied unit-4, the student will be able to	Get familiarized about the various transportation methods for problem solving.
Unit-V	After studied unit-5, the student will be able to	Gain knowledge about the game theory.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	M	M	M	S	M
CO2	S	M	M	M	M	M	M	M	S	M
CO3	S	M	M	M	M	M	M	M	S	M
CO4	S	M	M	M	M	M	M	M	S	M
CO5	S	M	M	M	M	M	M	M	S	M

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: SKILL BASED SUBJECT

**PAPER - 2
E-COMMERCE****Semester: IV****Paper Code: CSFA46****Total Hours per Week: 3****Credits: 2****Lecture Hours: 45****Objectives:**

1. To impart the students with knowledge of web technology and their role in doing business.
2. To gain knowledge on E-Marketing.
3. To gain knowledge on E-Payments.
4. To caliburize the students regarding Electronic Data Interchanges.
5. To help the students to Gain an understanding of the legal frame work of E-commerce.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	E-COMMERCE - INTRODUCTION Introduction to E-Commerce - E-Trade - E-Business -E-Market – Advantages and Disadvantages of E-Commerce – E-Business Models – Introduction to Mobile Commerce.	9
II	E-MARKETING E- Marketing –Meaning - Channels- E-Marketing Mix – Web Salesmanship – online shopping avenues- Advertising on Network.	9
III	E-PAYMENT SYSTEM E-Payment System– Types– Business Issues and Economic implications – Components of an effective E-Payment System.	9
IV	ELECTRONIC DATA INTERCHANGE EDI – Definition – Objectives- Standards –Applicability – Approving authority- Cross Index and related documents.	9
V	LEGAL FRAMEWORK Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India- Cyber Crimes.	9

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	L.T.Joseph	E-Commerce A managerial perspective	Printice Hall Publications, 2004.
2.	Addison Wesley	Frontiers of E-Commerce	Pearson Publications, 2004.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	David Whitley	E-Commerce Strategy, Technology and Application	Tata McGraw Hill Publications, 2004.
2.	Dennis P.Curtin	E-Commerce Principles and Introduction Technology	Tata McGraw Hill Publication, 2004
3.	Greenstein, Feinman	E-Commerce	Tata McGraw Hill Publications, 2001

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able	To understand the knowledge of E-Commerce.
Unit - II	After studied unit-2, the student will be able to	Gain knowledge on E-Marketing.
Unit - III	After studied unit-3, the student will be able to	Know the E-Payment systems.
Unit - IV	After studied unit-4, the student will be able to	Gain Knowledge on Electronic Data Interchanges (EDI)
Unit - V	After studied unit-5, the student will be able to	Conceive an idea of legal framework for E-Commerce.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	M	M	S	M	M
CO2	S	S	M	M	M	M	M	S	M	M
CO3	S	S	M	M	M	M	M	S	M	M
CO4	S	S	M	M	M	M	M	S	M	M
CO5	S	S	M	M	M	M	M	S	M	M

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: NON-MAJOR ELECTIVE

PAPER -2
PRINCIPLES OF ACCOUNTANCY

Semester: IV**Paper Code: CNFA47****Total Hours per Week: 2****Credits: 2****Lecture Hours: 30****Course Objectives**

1. To understand the concept of advertising
2. To enable the students to have practical knowledge about advertising agencies
3. To familiarize about recent trends in advertising
4. To have knowledge on fundamental concept of salesmanship
5. To understand the duties and responsibilities of salesmanship

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Definition of Accountancy , Book Keeping and Accounting Concepts and Conventions – Double entry System – Double Entry Rules – Journal Entries.	3
II	Posting of Journal to Ledger – Balancing of Ledger Accounts – Trial Balance-Errors and Classification of Errors.	7
III	Preparation of Cash Books Single, Double and Three column – Contra Entry – Petty Cash Book – Imprest System	7
IV	Final Accounts – Trading and Profit and Loss account and Balance Sheet – Classification of assets and Liabilities	5
V	Final Accounts –Simple adjustments – Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.	8

(Weightage of Marks = Problems - 60%, Theory - 40%)**Reference Books:**

1. M.C.Shukla & T.S.Grewal – Advanced Accounts, S.Chand & Co.Ltd., New Delhi
2. S.P.Jain & K.L.Narang – Advanced Accountancy, Kalyani Publications, New Delhi
3. R.L.Gupta & V.K.Gupta – Financial Accounting, Sultan Chand & Sons, New Delhi.
4. T.S.Reddy & A.Murthy – Financial Accounting, Margham Publications, Chennai
5. N.Vinayagam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy, S.Chand Co. Ltd., New Delhi.

Course Out Comes

Units	CO Statement
Unit - I After studied unit-1, the student will be able to	Impart knowledge on advertising
Unit - II After studied unit-2, the student will be able to	Get familiarized about advertising agencies
Unit - III After studied unit-3, the student will be able to	Get familiarized about recent trends in advertising
Unit - IV After studied unit-4, the student will be able to	Acquire knowledge on fundamental concept of salesmanship
Unit - V After studied unit-5, the student will be able to	Impart knowledge on duties & responsibilities of salesmanship

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	M	M	S	M	M
CO2	S	S	S	S	M	M	M	S	M	M
CO3	S	S	S	S	M	M	M	S	M	M
CO4	S	S	S	S	M	M	M	S	M	M
CO5	S	S	S	S	M	M	M	S	M	M

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

**PAPER TYPE: CORE - 13
COST ACCOUNTING-I****Semester: V****Credits: 4****Paper Code: CFA51****Total Hours per Week: 5****Lecture Hours: 75****Course Objectives**

1. To understand the basic concepts and methods of Cost Accounting.
2. To enable the students to learn the various methods of cost elements.
3. To understand the basic concepts and processes used to determine product costs.
4. To be able to interpret cost accounting statement.
5. To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	NATURE AND SCOPE OF COST ACCOUNTING Cost Accounting: Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.	5
II	MATERIAL PURCHASE AND CONTROL Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Material Control: Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses.	15
III	METHODS OF PRICING OF MATERIAL ISSUES Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods	17
IV	LABOUR COST CONTROL Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.	20
V	OVERHEADS Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.	18

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	T.S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi

Reference Books:

S.No	Authors	Title	Publishers
1.	A. Murthy and S. Gurusamy	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	Tulsian	Cost Accounting	Tata McGraw Hills.
3.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi

Reference Journal

1. Business and Economics Journal,
2. Global Economics
3. Accounting & Marketing,
4. Accounting Research Journal,
5. Asian Review of Accounting,
6. Asia-Pacific Journal of Accounting and Economics,
7. Journal of Accounting and Organizational Change,
8. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	To know the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
Unit - II	After studied unit-2, the student will be able	To learn the preparation of Material Purchase and Control.
Unit - III	After studied unit-3, the student will be able	To impart knowledge about Methods of pricing of Material Issues.
Unit - IV	After studied unit-4, the student will be able	To study about preparation of Labour Cost Control.
Unit - V	After studied unit-5, the student will be able	To gain knowledge about Distribution of Overheads.

Mapping with Programme Outcomes

B.Com (F&A): Syllabus (CBCS)

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE - 14
MANAGEMENT ACCOUNTING

Semester: V
Paper Code: CFA52

Total Hours per Week: 6

Credits: 4
Lecture Hours: 90

Course Objective

1. To introduce students to the various tools and techniques of management Accounting.
2. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
3. To impart knowledge of financial statements and their analysis and interpretations.
4. To emphasize on application of theoretical knowledge and help managers in decision making.
5. To familiarize the students with managerial financial decisions which are taking place in organizations and To appreciate the importance of financial information for decision making process.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.	15
II	Ratio Analysis: Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios.	25
III	Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3.	20
IV	Marginal Costing: Definition – Advantages and Limitation – Break Even Point – Margin of Safety – P/V Ratio – Key factor – Make or Buy Decision – Selection of Product Mix – Changes in Selling Price – Foreign Market Offer – Desired Level of Profit.	15
V	Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.	15

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books:

S.No	Authors	Title	Publishers
1	S.N. Maheswari	Management Accounting	Sultan Chand & Sons, New Delhi.
2.	T.S. Reddy & Hari Prasad Reddy	Management Accounting	Margham Publications, Chennai.

Reference Books:

S.No	Authors	Title	Publishers
1.	A. Murthy & S. Gurusamy	Management Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	S.P.Gupta	Management Accounting	Sultan Chand & Sons, New Delhi.

Reference Journal

1. The Chartered Accountant Monthly
2. Journal of Human Values Three time in Year
3. Indian Journal of Marketing Monthly
4. Abhigyan: Journal of Management Monthly
5. Smart Manager Quarterly
6. IUP Journal of Operation Management Quarterly
7. IUP Journal of Business Strategy Quarterly
8. IUP Journal of Management Research Quarterly
9. Prabandhan: Indian Journal of Management Monthly
10. Arthashastra: Indian Journal of Economics & Research Monthly
11. India Green File Monthly
12. Management and Change

E- Materials

1. [Indian institute of materials management](#)
2. [association for healthcare resource & materials management \(AHRMM\)](#)
3. [management accounting](#)
4. [material management](#)
5. [introduction to management accounting](#)
6. [functions of material management](#)
7. [cost and management accounting](#)
8. <https://www.freebookcentre.net/business-books-download/Management-Accounting.html>

Course Out Comes

Units

CO Statement

Unit - I	After studied unit-1, the student will be able	To learn the preparation of Financial Statement Analysis.
Unit - II	After studied unit-2, the student will be able	To gain effective knowledge about Ratio Analysis
Unit - III	After studied unit-3, the student will be able	To impart knowledge about Fund Flow and Cash Flow Analysis.
Unit - IV	After studied unit-4, the student will be able	To study about Marginal Costing techniques.
Unit - V	After studied unit-5, the student will be able	To know about the preparation of Budget and Budgetary Control

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE - 15
INCOME TAX LAW AND PRACTICE-I

Semester: V**Paper Code: CFA53****Total Hours per Week: 6****Credits: 5****Lecture Hours: 90****Course Objectives**

1. To acquire Knowledge of Different Income Tax Concepts
2. To know about the salary income and its computation.
3. To practice that how to compute the income from house property.
4. To understand the income from business or profession and its computation.
5. To know about income tax authorities.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	No

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION Income Tax Act 1961- Basic Concepts – Assessment Year – Previous Year – Person – Assessee – Income – Agricultural Income – Capital and Revenue Receipts – Capital and Revenue Expenditures – Exempted Incomes u/s 10. Residential status of an individual- Residential status of a HUF – Residential status of a firm and association of persons – Residential status of a company – incidence of tax liability.	15
II	SALARIES Meaning and features of Salary – Allowances – Perquisites – Profits in lieu of Salary – Provident Fund and its types – payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS – Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary	25
III	INCOME FROM HOUSE PROPERTY Annual value – Determination of annual value- Income from let out house property – Income from self-occupied house property – Deductions allowed from Income from house property u/s 24.	15
IV	PROFIT AND GAINS OF BUSINESS OR PROFESSION AND DEPRECIATION Meaning of business and profession – deductions expressly allowed – expenses expressly disallowed – treatment/ admissibility of certain expenses and incomes – income from business- income from profession. Meaning of depreciation – conditions for depreciation – actual cost – written down value– computation of allowable depreciation.	20

V	INCOME TAX AUTHORITIES CBDT – powers – Director General of income tax – Chief commissioner of income tax – Assessing officer – appointment – Jurisdiction – powers relating to search and seizure.	15
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Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

S.No	Authors	Title	Publishers
1	Gaur & Narang	Income Tax Law & Practice	Kalyani Publishers
2	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3	Reddy,T.S. & Hariprasad Reddy,Y	Income Tax Theory, Law& Practice	Margham Publications, Chennai.

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod,K.Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

Reference Journal

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports, Company Law, Institute of India Pvt Ltd,Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax.in
5. Income Tax Management.com

Course Out Comes

Units	CO Statement
Unit - I	After studied unit-1, the student will be able To understand the basic level of Income tax Act.
Unit - II	After studied unit-2, the student will be able To know the tax calculation on house property income
Unit - III	After studied unit-3, the student will be able To achieve knowledge on tax calculation of salaried people.
Unit - IV	After studied unit-4, the student will be able To obtain knowledge on income tax of business/ professional income.
Unit - V	After studied unit-5, the student will be able To understand the administrative set up of income tax department and their powers

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE - 16
COMPUTERISED ACCOUNTING

Semester: V**Credits: 4****Paper Code: CFA54****Total Hours per Week: 5****Lecture Hours: 75****Course Objective:**

1. To enhance the students to computer based accounting system like ERP.
2. To explore the various stock keeping through ERP
3. To practice the students to record the day to day transaction through ERP.
4. To know about bills receivables and payments through ERP software.
5. To make the students to prepare financial statements through ERP.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	MAINTAINING CHART OF ACCOUNTS IN ERP: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions- Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations- F11: Company Features- F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers- Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.	15
II	MAINTAINING STOCK KEEPING UNITS (SKU): Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group- Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.	15
III	RECORDING DAY-TO-DAY TRANSACTIONS IN ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).	15
IV	ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT: Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account- Stock Category Report-Changing the Financial Year in ERP.	15

V	MIS REPORTS: Introduction-Advantages of Management Information Systems-MIS Reports in ERP – Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.	15
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REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay.
5. Mastering Tally: Dinesh Maidasani, Firewal Media.
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications.
7. Computerised Accounting and Business Systems: Kalyani Publications.
8. Manuals of Respective Accounting Packages.
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Understand the basic level of computer based accounting system like ERP.
Unit - II	After studied unit-2, the student will be able to	Explore the various stock keeping through ERP
Unit - III	After studied unit-3, the student will be able to	Practice the students to record the day to day transaction through ERP.
Unit - IV	After studied unit-4, the student will be able to	Gain Knowledge about bills receivables and payments through ERP software..
Unit - V	After studied unit-5, the student will be able to	Make the students to prepare financial statements through ERP.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE
PAPER - 1
(To choose one out of 3)
MANAGEMENT INFORMATION SYSTEM

Semester: V**Credits: 3****Paper Code: CEFA55A****Total Hours per Week: 5****Lecture Hours: 75****Course Objectives**

1. To have knowledge on fundamental principles of management information system.
2. To Relate the basic concepts and technologies used in the field of management information system
3. To Compare the process of developing and implementing information systems
4. To enable students to understand computer and information processing
5. To Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Definition- Management Information System - MIS Support for Planning, Organizing and Controlling - Structure of MIS- Information for Decision Making.	15
II	Concept of System - Characteristics of System - System Classification - Categories of Information System - Strategic Information System and Competitive advantage.	15
III	System Analysis and Design -SDLC- Role of System - Analyst- Functional Information System - Personnel ,Production, Material, Marketing.	15
IV	Computer and Information Processing - Classification of Computer - Input Devices- Storage Devices - Batch and Online Processing- Hardware - Software - Database Management Systems.	15
V	Development - Maintenance of MIS- Operations of manual information system- Role of Computer In MIS - Data Base Concept - Expert System – System Audit.	15

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Kenneth Claoudon and June P Laudon	Management Information System	Prentice Hall of India
2.	M. Assam	Fundamentals of Management Information system	Prentice Hall of India
3.	Jawadekar W.S	Management Information System	Tata McGraw Hill Publishing Company Ltd., 2002.

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mudrick & Ross	Management Information System	Prentice- Hall of India
2.	Sadagopan	Management Information System	Prentice Hall of India
3.	Murthy CSV	Management Information System	Himalaya Publishing House

E-MATERIALS:

www.dbtra.com

www.itword.com

www.icisa.cag.gov.in

Course Out Comes**Units**

Unit - I After studied unit-1, the student will be able to

Unit - II After studied unit-2, the student will be able to

Unit - III After studied unit-3, the student will be able to

Unit - IV After studied unit-4, the student will be able to

Unit - V After studied unit-5, the student will be able to

CO Statement

Understand the fundamental principles of MIS

Gain Basic knowledge about Concepts and Technologies used in MIS

Acquire knowledge on process of developing and implementing information system

Impart knowledge on Information Processing

Enhance knowledge on DBMS.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	S
CO3	M	S	S	M	S	M	S	S	M	S
CO4	S	M	M	S	M	S	M	S	S	M
CO5	M	S	S	M	S	M	S	M	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE
PAPER – 1
BUSINESS MANAGEMENT

Semester: V**Paper Code: CEFA55B****Total Hours per Week: 5****Credits: 3****Lecture Hours: 75****Objectives:**

1. To familiarize the students with the concepts and principles of management.
2. To provide opportunities to apply the general functions of management in day.
3. To understand the students about organizing and staffing.
4. To acquire knowledge about motivation.
5. To make the students to understand the techniques of control and coordination.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION TO MANAGEMENT Meaning, Definition, Importance, Nature, Management and administration, Functions of Management. Levels of management, roles of manager, Management as a Science or Art, Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker and C. K. Prahalad.	15
II	PLANNING Planning – Meaning, Definition, importance, process, types, methods (Objectives- Policies- Procedures - Strategies & Programmes). Obstacles to effective planning. Decision making – Steps, Types, Decision Tree.	15
III	ORGANISING AND STAFFING Organization - Importance - Principles of Organisation. Delegation & Decentralization – Departmentation - Span of Management. Organizational structure: line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal.	15
IV	DIRECTING AND MOTIVATING Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types	15
V	CO-ORDINATION AND CONTROL Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information – Concepts of keizen – six sigma.	15

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.
2.	Sherlekar&Sherlekar	Principles of Business Management	Himalaya Publishing House, New Delhi.
3.	L.M.Prasad	Principles and Practices of Management	Sultan Chand and sons, New Delhi.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Acquire Knowledge pertaining to Fundamentals of management
Unit - II	After studied unit-2, the student will be able to	Gain Knowledge pertaining to develop planning
Unit - II	After studied unit-3, the student will be able to	Understand organising and staffing
Unit - IV	After studied unit-4, the student will be able to	Gain Knowledge pertaining to motivation structures.
Unit - V	After studied unit-5, the student will be able to	Gain Advanced Programming techniques using control and coordination

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE
PAPER – 1
HUMAN RESOURCE MANAGEMENT

Semester: V**Paper Code: CEFA55C****Total Hours per Week: 5****Credits: 3****Lecture Hours: 75****Objectives**

1. To enable the students to understand the Human resource management concepts and principles.
2. To create an awareness about the existing HR practices of the companies in India.
3. To Define Organizational Structure And Driving Productivity
4. To Offer Employee Satisfaction.
5. To Build Coordination Between Organizational Departments

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	NO	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	NO
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION TO HUMAN RESOURCES MANAGEMENT Definition – Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager. Human Capital Management (HCM) –Jobs and Career in Human Capital Management. Human resource management in changing environment – Changing Environment of HRM, Changing role of HRM.	15
II	HUMAN RESOURCE PLANNING Definition, Need And Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis – meaning, process, Job Description and Job Specification. Job Design meaning and methods – work simplification, job rotation, job Enrichment and job enlargement.	15
III	RECRUITMENT AND SELECTION Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices In India. Selection – Meaning and Definition, Objectives, Process and preparation of Curriculum Vitae.	15
IV	TRAINING AND DEVELOPMENT Meaning – Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training – Training And Development As Source Of Competitive Advantage – Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNCs.	15
V	PERFORMANCE AND POTENTIAL APPRAISAL Performance and Potential Appraisal - Meaning, Purpose-Process – Methods – Traditional and Modern Methods - Problems. Human Resource Accounting- Methods of valuation of Human resources, Controlling costs of Human Resources.	15

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.S. Khanka	Human Resource Management (Text & Cases)	S. Chand Publishing, New Delhi, 5 th edition (2013).
2.	L.M. Prasad	Human Resource Management (Text & Cases)	Sultan Chand and sons, New Delhi, 3 rd edition (2014).

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	K. A. Aswathappa	Human Resource Management	Himalaya Publishing House, 8 th edition.
2.	C. B. Mamoria	Personnel Management	Himalaya Publishing House Pvt., Ltd, 13 th edition (2019).
3.	P. C. Tripathi	Personnel Management and industrial relations	Sultan Chand and sons, New Delhi, 21 st edition (2013).
4.	P.Subba Rao	Personnel and Human Resource Management	Himalaya Publishing House.

E-Material

1. Online Study Material for Commerce courses - LPU Distance

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Understand the basics of Human Resource Management.
Unit - II	After studied unit-2, the student will be able to	Get Ability to plan Human resource.
Unit - III	After studied unit-3, the student will be able to	Knowledge about leadership qualities through Recruitment and Selection.
Unit - IV	After studied unit-4, the student will be able to	Have Comprehension about Training and Development.
Unit - V	After studied unit-5, the student will be able to	Awareness about Performance and Potential Appraisal.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: SKILL BASED SUBJECT
PAPER – 3
CUSTOMS AND GOODS AND SERVICES TAX

Semester: V**Paper Code: CSFA56****Total Hours per Week: 3****Credits: 2****Lecture Hours: 45****Objectives**

1. To protect the imports and exports of goods for achieving the policy objectives of the Government.
2. Enforcement of Customs legislation and other relevant laws.
3. To eliminate the cascading effect of taxes.
4. To promote competitive pricing and increase consumption.
5. To have an improved logistics and distribution system.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	CUSTOMS AND EXCISE DUTY Introduction-Customs act 1962- Objectives of Customs Act , Levy and collection of Customs duty , classification of goods , Goods Exempted from Customs duty, Searches ,seizures, confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty , valuation of goods- clearance of goods- clearance of samples- registration and exemption from registration.	10
II	INTRODUCTION TO GOODS AND SERVICE TAX Goods and Service Tax – Meaning, History of Goods and Service Tax, Features, Objectives, Challenges, Types – SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax – Dimension of Goods and Service Tax – Effects of Goods and Service Tax in Indian Economy – Impact of Goods and Service Tax and its Implication.	10
III	GOODS AND SERVICE TAX REGISTRATION Meaning, Importance, Types, Procedure for Resident and Non- Resident – Application Process and Enrolment process under Goods and Service Tax – Documents required – Penalties – Cancellation of Registration – Revocation of Cancellation of Registration.	10
IV	LEVY AND COLLECTION OF GST Supply – Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation - Goods and Service Tax on Exports.	5

V	ASSESSMENT RETURNS AND REFUND OF GOODS AND SERVICE TAX Assessment – Meaning and types – Accounts and Other Records – Periods of Retention of Accounts. Returns – Types of returns and their due dates - Furnishings of details of Outward Supply – Claim of Input tax credit and Provisional Acceptance thereof – Matching and Reversal and Reclaim at Reduction in Output tax liability. Payments of Goods and Service Tax – TDS and TCS under Goods and Service Tax – Refund of Goods and Service Tax.	10
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TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	CA Hemant Narang	Goods and Service Tax Simplified, A Complete Guide to New Model GST Law	Computech Publications Limited , New Delhi.
2.	RakeshKumar	Goods and Service Tax	Diamond Pocket Books (P) Ltd., New Delhi.
3.	Dr.H.C.Mehrotra Prof.V.P.Agarwal	Goods and Service Tax	Sahitya Bhawan Publication New Delhi(2020).

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	T S Reddy and Hari Prasad Reddy	Business Taxation	Margham Publication.
2.	Dr. Vinod and K. Singhania Monic Singhania	Students Guide To goods and service Tax	Taxmann Publications, New Delhi.
3.	Datey, V.S.	Indirect Tax Law and practice	Taxmann Publications Pvt. Ltd., Delhi,

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Understand the basics of Customs and Excise duty.
Unit - II	After studied unit-2, the student will be able to	Know the fundamental concepts of Goods and Service Tax (GST).
Unit - III	After studied unit-3, the student will be able to	Understand the Goods and Service Tax Registration.
Unit - IV	After studied unit-4, the student will be able to	Analyze the procedures of Levy and Collection of GST.
Unit - V	After studied unit-5, the student will be able to	Understand the Assessment Returns and Refund of Goods and Service Tax.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

SEMESTER VI
PAPER TYPE: CORE - 17
COST ACCOUNTING – II

Semester: VI
Paper Code: CFA61

Total Hours per Week: 5

Credits: 4
Lecture Hours: 75

Course Objectives

1. To make the students to understand the process of ascertaining, classification and controlling cost.
2. To enable the students for higher studies like CA, ICWA and ACS with ease and confidence.
3. To ascertain the profitability
4. To facilitate the preparation of financial and other statements.
5. To fix the selling price

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Job, Batch, Contract Costing: Job Costing – definition – Features – Procedure – WIP – Cost Accumulation, Batch Costing – EBQ, Contract Costing – Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause – Cost Plus Contract – Contract Account.	15
II	Process Costing: Definition – Features – Job Vs Process Costing – Process Account – Losses – By Products and Joint Products – WIP – Equivalent Units and its Calculation - Closing WIP with or without Process Loss.	15
III	Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.	15
IV	Standard Costing – Variance Analysis – Material – Labour – Overheads – Fixed - Variable -Sales Variance.	20
V	Reconciliation of Cost and Financial Accounts.	10

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.

Reference Books:

S.No	Authors	Title	Publishers
1.	A. Murthy and S. Gurusamy	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
2.	Tulsian	Cost Accounting	Tata McGraw Hills.

Reference Journal

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able	To impart knowledge on Computation of Job, Batch, Contract Costing
Unit - II	After studied unit-2, the student will be able	To learn the preparation of Process Costing.
Unit - III	After studied unit-3, the student will be able	To impart knowledge about calculation of Operating Costing
Unit - IV	After studied unit-4, the student will be able	To study about preparation of Standard Costing.
Unit - V	After studied unit-5, the student will be able	To gain knowledge about Reconciliation of Cost and Financial Accounts.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE - 18
WORKING CAPITAL MANAGEMENT

Semester: VI**Paper Code: CFA62****Total Hours per Week: 5****Credits: 4****Lecture Hours: 75****Objective:**

1. To understand the concept and the importance of Working Capital Management.
2. To identify the sources of finance for working capital.
3. To know about cash management.
4. To acquire knowledge about the receivables management.
5. To practice an effective management of inventory.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Concept of working capital Need for and types of working capital - Objectives of working capital Management, Adequacy of working capital - Determinants of working capital – Operating cycle - Approaches to working capital management - Monitoring and control of working capital.	10
II	Working capital finance Sources - financing of fixed / Long term working capital - financing for Temporary / Short term working capital - Securities required in Bank finance - working capital control and Bank policy.	15
III	Concept of Cash Management Cash Management - Objectives - Motives for holding Cash - Factors affecting cash needs and Management - Management of liquidity - Liquidity Vs Profitability - Planning Cash Management - Importance and Significance of cash budget - Management of surplus cash.	20
IV	Concept of Account Receivables Management Accounts Receivables Management - Objectives - cost of managing receivable - factors affecting quantum of receivable - optimum size of receivable - Methodology and techniques of Receivable Management.	15
V	Inventory Management Inventory Management - Objectives - Benefits and cost associated with inventory management - factors affecting optimum level of Inventory - Tools and techniques of Inventory Management	15

(Theory 60%, Problem 40%)

Book Reference:

1. I.M.Pandey, Financial Management, Vikas Publication, New Delhi
2. Dr.S.N.Meheshwari, Financial Management, Sultan Chand & Sons, New Delhi
3. N.P.Srinivasan & M.Sakthivel Murugan, Financial Management, Virinda Publication (P) Ltd, New Delhi
4. Van Horne, Financial Management, Prentice Hall of India, New Delhi
5. P.V.Kulkarni, Financial Management- Himalaya Publication, Mumbai
6. Prasana Chandra, Financial Management, Tala McGraw Hill, New Delhi
7. S.C.Kuchal, Corporate Finance, Chaitanya Publications, Allahabad
8. Das, Sharma Bhattacharya & Gupta, Corporate Finance & Financial Management, Kalyani Publication, Hyderabad

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Understand the concept and the importance of Working Capital Management.
Unit - II	After studied unit-2, the student will be able to	Identify the sources of finance for working capital.
Unit - III	After studied unit-3, the student will be able to	Know about cash management.
Unit - IV	After studied unit-4, the student will be able to	Acquire knowledge about the receivables management..
Unit - V	After studied unit-5, the student will be able to	practice an effective management of inventory.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE - 19
INCOME TAX LAW AND PRACTICE-II

Semester: VI**Paper Code: CFA63****Total Hours per Week: 4****Credits: 4****Lecture Hours: 60****Course Objectives**

1. To acquire Knowledge of capital assets and its computation.
2. To know about the income from other sources and its taxability.
3. To practice that how to carry out the clubbing of income, setoff and carry forward losses.
4. To understand the various deductions from gross total income.
5. To know about assessment of individuals and assessment procedures.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	CAPITAL GAINS What are capital assets? – What are not capital assets? – kinds of capital assets – transfer u/s 2 (47) – cost of acquisition – cost of improvement – computation of short term capital gain - computation of long term capital gain – exemptions from capital gains.	15
II	INCOME FROM OTHER SOURCES Specific incomes chargeable to tax – general incomes chargeable to tax – Interest on securities – Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources – computation of income from other sources.	15
III	CLUBBING OF INCOMES AND SET OFF AND CARRY FORWARD OF LOSSES Income transfer without asset transfer – cross transfer –transfer for the benefit of son's wife – capital gain on an asset gifted before marriage – gifted money used for construction of house by spouse – income including losses – clubbing of business income – clubbing of minor's income – computation of total income. Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses – unabsorbed depreciation – order of set off – computation of total income.	10
IV	AGRICULTURAL INCOME AND DEDUCTIONS FROM GROSS TOTAL INCOME Meaning of agricultural income – types of agricultural income – income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea – income of a sugar mill growing its own sugarcane– computation of tax of	10

	an assessee having agricultural income. Permissible deductions from gross total income – section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.	
V	ASSESSMENT OF INDIVIDUALS AND ASSESSMENT PROCEDURES Sources of income of an individual – computation of total income and tax liability of an individual. Filing of returns – permanent account number (PAN) –Usage of PAN – TDS - types of assessment – self assessment – Best judgement assessment – Income escaping assessment (reassessment) – Advance payment of tax	10

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

S.no	Authors	Title	Publishers
1	Gaur & Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Reddy,T.S. & Hariprasad Reddy,Y	Income Tax Theory, Law&Practice	Margham Publications, Chennai.
3	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod,K.Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

Reference Journals

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports,Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax. In
5. Income Tax Management.com

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1,the student will be able	To know the calculation of taxes for gain on capital asset.
Unit - II	After studied unit-2,the student will be able	To know the tax on other source and its calculation.
Unit - III	After studied unit-3,the student will be able	To know the adjustment of carry forward Income/Expenditure.
Unit - IV	After studied unit-4,the student will be able	To Expertise in preparation of total income of individual/ firm etc.
Unit - V	After studied unit-5,the student will be able	To gain knowledge on filing of income tax returns.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE**PAPER - 2****(Choose one 1 out of 3)****PRACTICAL AUDITING****Semester: VI****Paper Code: CEFA64A****Total Hours per Week: 4****Credits: 3****Lecture Hours: 60****Course Objectives**

1. To understand meaning, types of audit, and difference between auditing and book keeping.
2. To know the meaning of internal control, internal check and audit.
3. To identify different types of vouchers.
4. To understand qualification, Duties, Rights, and different types of auditors.
5. To Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and auditing, Auditing and Investigation – Objectives of auditing – Limitations of audit – Advantages of audit – classification of audit.	12
II	AUDIT PROGRAMME AND INTERNAL CONTROL Meaning and definition of audit program – Advantage and disadvantage – audit file, audit note book, audit working papers – purposes and importance of working papers – Internal check – meaning , objectives of Internal check – features of good Internal check system – Internal Control – meaning, objectives and features of good Internal control .	12
III	VOUCHING Vouching – meaning of vouching – Importance – objects – Vouching of cash transactions – Verification of assets and liabilities – meaning of verification – objectives – Distinction between vouching and verification – distinction between Valuation and Verification.	12
IV	COMPANY AUDITORS Company auditors – Qualification and Disqualification of an auditor – Appointment and Removal of an auditor – Powers and Duties of auditors – Liabilities of an auditor	12
V	AUDITOR'S REPORT Auditor's Report – Importance of auditor's report – contents of audit report – Kinds of reports.	12

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	B.N. Tandon	A hand book of practical Auditing.	S.Chand
2.	T.R.Sharma	Auditing	Sahitya Bhavan, Agra.
3.	B.N.Tandon Sudharsanam, Sundharababu	Practical Auditing	S.Chand,.
4.	Dr.K.Sundar and K.Parri	Practical Auditing	Vijay Nicole Imprints Pvt., Ltd.,
5.	S.K.Basu	Auditing and Principles and Techniques	Pearson

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.L.Natarajan	Practical Auditing	Margham Publications
2.	Kamal Gupta and Ashok Arora	Fundamentals of Auditing	Tata Mc., Graw Hill.
3.	R.G.Saxena.	Auditing	Himalaya Publishing House
4.	S.N.Maheshwari	Banking Theory , law and practice	Kalyani Publications.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able	to acquire the basic concepts of auditing.
Unit - II	After studied unit-2, the student will be able	to the meaning and importance of internal audit, internal check and control.
Unit - III	After studied unit-3, the student will be able	to understand the verification of vouchers and vouching.
Unit - IV	After studied unit-4, the student will be able	to study the auditors' appointment, removal, qualification and disqualification.
Unit - V	After studied unit-5, the student will be able	to identify the auditors' reports and its kinds.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE**PAPER - 2**

INVENTORY MANAGEMENT**Semester: VI****Paper Code: CEFA64B****Total Hours per Week: 4****Credits: 3****Lecture Hours: 60****Course Objectives**

1. To understand the inventory and its types, functions and management.
2. To know about various inventory control techniques.
3. To identify different types of inventory models.
4. To understand the factors influences on make or buy decisions.
5. To Identify Meaning, Features and evaluation of material Management.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Inventory Management: Inventory concept - Types of inventory, functions, use, dependent and independent demand - Objects and importance of inventory management.	12
II	Inventory Control Techniques: Inventory classification and its use in controlling inventory- setup time and Inventory control-safety stock determination –Elimination of waste and reduction of inventory level in service and manufacturing organizations.	12
III	Inventory models: Fixed order versus fixed interval systems-Inventory model for manufactured items-Economic Lot Size.	12
IV	Make or Buy decisions: Concept of outsourcing- Factors influencing make or buy decisions - Trends in Make or Buy Decisions in core competency.	12
V	Material management in JIT inventory- Zero inventory concept-Evaluation of performance of Material function - Criteria and Method of evaluation.	12

(Weightage of Marks = Problems 40% and Theory 60%)

Reference Books:

1. J R Tony Arnold, Stephen N Chapman, Introduction to Materials Management - Prentice Hall
2. A R Palit, Materials Management.
3. Max Muller, AMACOM, Essentials of Inventory management, American Management Association
4. Richard J Tersine, Principles of Inventory and Materials Management, Prentice Hall

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Acquire the basic concepts of inventory and its types, functions and management.
Unit - II	After studied unit-2, the student will be able to	Understand the various inventory control techniques.
Unit - III	After studied unit-3, the student will be able to	Identify the different types of inventory models.
Unit - IV	After studied unit-4, the student will be able to	Understand the factors influences on make or buy decisions.
Unit - V	After studied unit-5, the student will be able to	Explore the Meaning, Features and evaluation of material Management.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

ENTREPRENEURIAL DEVELOPMENT**Semester: VI****Paper Code: CEFA64C****Total Hours per Week: 4****Credits: 3****Lecture Hours: 60****Course Objectives**

1. To make and create interest among the students to become an Entrepreneur.
2. To facilitates the students to avail the incentives and schemes available for MSMEs.
3. To Promote first generation Businessman and Industrialists
4. To promote self employment Tendencies.
5. To provide knowledge about Government Plan and Programmes

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INTRODUCTION Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition-Characteristics-Qualities-Types and Roles of an Entrepreneur-Entrepreneur vs.Intrapreneur-Factors Promoting an Entrepreneur - Women Entrepreneur-Problems of Women Entrepreneurs - Role of entrepreneurs in India's Economic Development	12
II	ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP-Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.	12
III	NEW VENTURE Meaning – Promoting New Venture –Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection.- Procedures to Start a New Venture- Project : Meaning- Types-formulation of Project report -Project Appraisal- Network Analysis.	12
IV	INSTITUTIONAL SUPPORT AND SUBSIDIES Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies available to Entrepreneurs0– DIC- Industrial Estates	12
V	MICRO, SMALL AND MEDIUM ENTERPRISES (MSMES)(15HRS.) Introduction- Classification of Enterprises- Memorandum of MSMEs- Registration of MSMEs- MUDRA Scheme, Prime Minister's Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.	12

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.S Khanka	Entrepreneurial Development	Sultan chand company Ltd.
2.	AbhaJaiswal	Micro Small & Medium Enterprises Development Act, (Law, Policies & Incentives),	Bharat Law House Pvt. Ltd

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Vasant Desai	Small-Scale Industries and Entrepreneurship	Himalaya Publishing House, 2017
2.	Prasanna Chandra	Project Preparation , Appraisal, Implementation	Tata McgrawHill, New Delhi.
3.	G.N.Pande	A Complete Guide To Successful Entrepreneurship-	VikasPublishingHouse, New Delhi
4.	CB Gupta &Srinivasan	Entrepreneurship Development in India	Sultan Chand.
5.	A Gupta	Indian Entrepreneurial Culture	New Age International.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able to	Understand the basic concepts and theories of entrepreneurship.
Unit - II	After studied unit-2, the student will be able to	Exemplify knowledge on course contents, curriculum and constraints of EDP.
Unit - III	After studied unit-3, the student will be able to	Conceive business ideas and convert them into business projects.
Unit - IV	After studied unit-4, the student will be able to	Become familiar with institutions support various forms of assistances and subsidies.
Unit - V	After studied unit-5, the student will be able to	Learn the MSMEs schemes provided to budding entrepreneurs .

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE
PAPER - 3
FINANCIAL INSTITUTIONS AND MARKETS

Semester: VI**Paper Code: CEFA65A****Total Hours per Week: 4****Credits: 3****Lecture Hours: 60****Course Objectives**

1. To make and create interest among the students to know about Indian financial system.
2. To facilitates the students to know various financial institutions in India.
3. To understand about the money market in India
4. To understand about the debt market in India
5. To understand about the equity market in India

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	No

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	INDIAN FINANCIAL SYSTEM: Components – Functions – Flow of Funds Matrix – Financial System and Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System.	12
II	FINANCIAL INSTITUTIONS: Commercial Banking: Types – Functions – Lending by Commercial Banks – Recent Developments – Merchant Banking-functions—Venture Capital—objectives--Private Equity – role in start-ups—Hire purchase and leasing—Non-banking Finance Companies: Types – Functions.	12
III	MONEY MARKET: Functions of Money Market – Organization of Money Market – Dealers – Money Market Instruments – RBI – Functions - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo – MPC (Monetary Policy Committee) – Structure and Functions.	12
IV	DEBT MARKET: Evolution of Debt Markets in India - Money Market & Debt Market in India – Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds – Securities Trading Corporation of India - Primary Dealers in Government Securities – Bonds: Features of Bonds - Types of Bonds - Bond Ratings.	12
V	EQUITY MARKET: Meaning - Development of Equity Culture in India – Primary Market: IPO and FPO – Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus – Sweat Equity - ESOP – Rights Issue –	12

	Secondary Market: Meaning and Functions of Stock Exchanges - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices – SEBI: Objectives and Functions.	
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SUGGESTED READINGS:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
2. Prof. Prashanta Athma, Financial Institutions and Markets: PBP
3. Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
4. Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
5. Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
6. Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
7. Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
8. Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Course Out Comes**Units****CO Statement**

Unit – I	After studied unit-1, the student will be able to	Understand the Indian financial system.
Unit - II	After studied unit-2, the student will be able to	Exemplify knowledge on various financial institutions in India.
Unit - III	After studied unit-3, the student will be able to	Understand the money markets in India.
Unit - IV	After studied unit-4, the student will be able to	Understand the debt markets in India.
Unit - V	After studied unit-5, the student will be able to	Understand the capital markets in India.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	S	M	S	S	M	S	M
CO2	S	S	S	S	S	M	M	S	S	M
CO3	S	M	S	S	M	S	S	S	S	M
CO4	M	S	S	M	S	S	S	S	M	S
CO5	M	S	M	S	S	S	M	M	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE
PAPER - 3
MARKETING MANAGEMENT

Semester: VI**Paper Code: CEFA65B****Total Hours per Week: 4****Credits: 3****Lecture Hours: 60****Objective:**

2. To enable the students to understand the elements of Marketing Mix and bases for Market segmentation
3. To make him to appreciate the need for marketing science in the modern business world.
4. To identify the elements of a customer driven marketing strategy
5. To understand the behavioural concepts relevant to marketing
6. To fix the goals of marketing

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	NO

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Marketing - Definition - Importance - Features of Marketing - Marketing Concepts - Marketing Approaches - Marketing Mix - Marketing Management - Functions - Marketing Information System.	12
II	Product - Features, Classification, Product Concepts, Product Mix, Product Policy, Product Planning - Idea Generation, Screening, Business Analysis, Product Development, Test Marketing and Commercialization - Product Life Cycle.	12
III	Pricing - Importance - Objectives - Pricing Policies, Strategies and Techniques - Pricing from the point of view of Government.	12
IV	Sales Promotion Techniques and Methods - Advertising - Objectives, Benefits, Selection of Media, Advertising Copy and Ethics in Advertising. Salesmanship - Objectives, Qualities and Types of Salesmen.	12
V	Consumer Behaviour - Buying Motives - Consumerism - Consumer Rights, CRM - Marketing Segmentation - Targeting - Positioning - E- marketing.	12

Reference Books:

1. Rajan Nair - Marketing, Sultan Chand & Sons, New Delhi
2. R.S.N.Pillai - Modern Marketing, S.Chand & Co., Ltd., New Delhi
3. Phipps Kotler - Marketing Management, Prentice Hall
4. Cundiff - Fundamentals of Marketing
5. Jha and Singh - Marketing Management, Himalayan Publishers.

Course Outcomes

1. After studied unit-1, the student will be able to know the basic principles and practices of marketing.
2. After studied unit-2, the student will be able to be aware of the importance of products, standards of branding, packing and quality management.
3. After studied unit-3, the student will be able to understand the pricing mechanism of marketing.
4. After studied unit-4, the student will be able to know the basic aspects of the channels of distribution and buyers' behaviours.
5. After studied unit-5, the student will be able to articulate sales Promotional techniques used in modern marketing.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: INTERNAL ELECTIVE
PAPER - 3
BUSINESS ENVIRONMENT

Semester: VI**Paper Code: CEFA65C****Total Hours per Week: 4****Credits: 3****Lecture Hours: 60****Course Objectives**

1. To understand the fundamentals of Business Environment
2. To promote basic understanding on the Economic environment of business.
3. To provide knowledge about the political environment of business.
4. To know the Social Environment of business.
5. To acquire the knowledge Technological environment Indian Business

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	NO
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	BUSINESS ENVIRONMENT Definition and meaning of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21 st century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis	12
II	ECONOMIC ENVIRONMENT Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.	12
III	POLITICAL ENVIRONMENT Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment	12
IV	SOCIAL ENVIRONMENT Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology	12
V	GLOBAL ENVIRONMENT Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India.	12

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Francis Cherunilam	Business Environment	Himalaya Publishing House,
2.	K.Aswathappa	Business Environment	Himalaya Publishing House,
3.	Dr.S.Sankaran	Business Enironment	Margham Publication
4.	Sheik Saleem	Business Environment	Pearson Education.
5.	Dr.N.Premavathy	Business Environment	Sri Vishnu Publications

References Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Keith Davis William, C.Frederik,	Business and Society,	McGraw Hill International Books Co.,
2.	Dr.M.Dhanabhakym and M.Kavitha	Business Environment	Vijay Nicole Imprints, Pvt., Ltd.,
3.	Pailwar.V.K	Business Environment	Prentice Hall India Learning Pvt.,Ltd.,
4.	Saroj Upadhyay	Business Environment,	Asian Books Pvt.,Ltd.,
5.	Pankaj Mehra	Aspects of Business Environment	Omega Publication.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able	to know the concept of external, micro macro of business environment.
Unit - II	After studied unit-2, the student will be able	to study the economic policies and conditions in India.
Unit - III	After studied unit-3, the student will be able	to understand the concept of natural and technological environment.
Unit - IV	After studied unit-4, the student will be able	to acquire the knowledge of social environment and consumer protection.
Unit - V	After studied unit-5, the student will be able	to study the concept of globalization of Indian business.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong , M – Medium, L – Low (may be avoided)

PAPER TYPE: CORE PAPER - 12
FFA42 -- PORTFOLIO MANAGEMENT

Semester: IV**Credits: 3****Paper Code: CFA42****Total Hours per Week: 4****Lecture Hours: 60****Objectives:**

1. To understand the basics of portfolio and investment management.
2. To assess the rate of return on various portfolios with risk associated on more securities.
3. To apply various capital market theory to select optimum portfolio.
4. To understand the various factor models for assessing the different portfolio.
5. To know about various portfolio performance evaluation criteria and procedures.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

SYLLABUS

UNITS	CONTENTS	Teaching hours
I	Introduction: Investment - Meaning, importance, types, investment avenues – Portfolio and Portfolio Management – objectives, portfolio construction, revision, reconstruction and portfolio management.	10
II	Security and Portfolio Analysis: Estimating rate of return and portfolio return, Risk of Security and Portfolio, Effects of combining securities – two securities and more than two securities portfolio. Portfolio returns.	15
III	Selection of optimum Portfolio: Markowitz risk – return optimisation – Single Index and Factor Model, Sharpe's optimisation solution.	10
IV	Capital Market Theory and Factor Models: CAPM, Capital market line, security market line; Risk free lending and borrowing; recent developments, Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multifactor models.	15
V	Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures.	10

Text Books:

1. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan, Delhi, 2010.
2. M. Ranganatham, Investment Analysis and Portfolio Management, Pearson Education, 2012.

Reference Books:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, 3rd Edition, Tata McGraw Hill Publishing Ltd., Noida 2010.
2. Donald B. Fisher, Ronald J. Jordon Security Analysis and Portfolio Management, Prentice Hall of India.
3. V. K. Bhalla, Investment Management, Security Analysis and Portfolio Management, S.Chand &Co. 7th Edition, 2000.
4. ZVI Bodia, alex Kane, Alan J. marcus, Pitabas Mohanty Investments, Tata McGraw Hill Publishing Company Ltd., Delhi 2006.
5. Samir Barua K, Portfolio Management, Tata McGraw Hill Publishing Ltd., Noida 2004.

Course Out Comes**Units****CO Statement**

Unit - I	After studied unit-1, the student will be able	to acquire the knowledge of portfolio management.
Unit - II	After studied unit-2, the student will be able	to know the rate of return on various portfolios with risk associated on more securities.
Unit - III	After studied unit-3, the student will be able	to understand the various capital market theories to select optimum portfolio.
Unit - IV	After studied unit-4, the student will be able	to study the various factor models for assessing the different portfolio.
Unit - V	After studied unit-5, the student will be able	to acquire development of Indian accounting standards.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	S	S	M
CO2	S	S	S	M	M	M	M	S	S	M
CO3	S	S	S	M	M	M	M	S	S	M
CO4	S	S	S	M	M	M	M	S	S	M
CO5	S	S	S	M	M	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)