

B. Com. (Professional Accounting)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AK

2025 – 2026 onwards



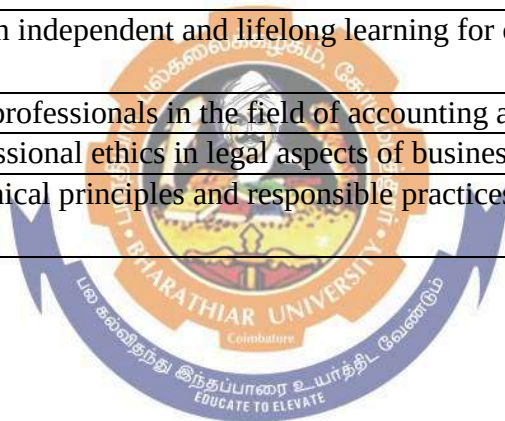
BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Specific Outcomes (PSOs)	
After the successful completion of B.Com (Professional Accounting) program, the students are expected to	
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

Program Outcomes (POs)	
On successful completion of the B.Com (Professional Accounting) program	
PO1	Ability to apply ethical principles and responsible practices during their profession
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their Profession



BHARATHIAR UNIVERSITY : : COIMBATORE 641 046
B.Com (Professional Accounting)... Curriculum for Affiliated Colleges
(For the students admitted during the academic year 2025 – 2026 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
	FIRST SEMESTER							
I	11T	Language-I	4	6	-	25	75	100
II	12E	English-I	4	6	-	25	75	100
III	13A	Core I – Principles of Accountancy	4	6	-	25	75	100
III	13B	Core II – Principles of Marketing	4	6	-	25	75	100
III	1AA	Allied Paper I : Executive Business Communication	3	4	-	20	55	75
IV	1FA	Environmental Studies #	2	2		-	50	50
	Total		21	30		120	405	525
	SECOND SEMESTER							
I	21T	Language-II	4	6		25	75	100
II	22E	English-II	2	4		25	25	50*
	2NM	Language Proficiency for Employability	2	2		25	25	50*
III	23A	Core III – Financial Accounting	4	6		25	75	100
III	23B	Core-IV- Fundamentals of Commercial Law	4	6		25	75	100
III	2AB	Allied Paper II – Business Economics	3	4		20	55	75
IV	2FB	Value Education – Human Rights #	2	2		-	50	50
	Total		21	30		145	380	525
	THIRD SEMESTER							
I	31T	Language – III	4	6		25	75	100
II	32E	English-III	4	4		25	75	100
III	33A	Core V – Advanced Accounting	4	5		25	75	100
III	33B	Core VI-Company Law	4	4		25	75	100
III	33P	Core VII – Computer Applications Practical (MSWord, Excel , Power	3		4`	20	55	75

		Point and Tally)						
III	3AC	Allied : III – Mathematics for Business	3	3		20	55	75
IV	3NM	Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability	2	2		25	75	100
IV	3FC	Tamil @ / Advanced Tamil # (or)Non-major elective–I : Yoga for Human Excellence # /Women’s Rights # Constitution of India #	1	1		-	25	25
IV	3FD	Health and Wellness @	1	1		25	-	25
		Total	26	30		190	510	700

FOURTH SEMESTER

I	41T	Language – IV	4	6		25	75	100
II	42E	English -IV	4	4		25	75	100
III	43A	Core VIII – Cost Accounting	4	5		25	75	100
III	43B	Core IX– Banking and Insurance Law	3	4		20	55	75
III	43C	Core X – Principles of Auditing	4	4		25	75	100
III	4AD	Allied : IV – Statistics for Business	3	3		20	55	75
IV	4NM	Skill based Subject-II: Naan Mudhalvan—Employability Skills	2	2		25	75	100
IV	4FE	Tamil @ /Advanced Tamil #(or) Non-major elective - II :General Awareness #	2	2			50	50
		Total	26	30		165	535	700

FIFTH SEMESTER

III	53A	Core XI – Corporate Accounting	4	6		25	75	100
III	53B	Core XII – Auditing and Assurance	4	6		25	75	100
III	53C	Core XIII – Direct Tax I	4	6		25	75	100
III	53D	Core XIV – Indirect Taxes	4	5		25	75	100

III	5EA/5EB/ 5EC	Elective-I : A.Entrepreneurship and Startups B.Cyber Law C. Modern Banking	4	5		25	75	100
IV	5NM	Skill Based Subject-III: Naan Mudhalvan	2	2		25	75	100
		Total	22	30		150	450	600
SIXTH SEMESTER								
III	63A	Core XV– Accounting for Managerial Decision	4	6		25	75	100
III	63B	Core XVI - Direct Tax-II	4	6		25	75	100
III	63C	Core XVII– Enterprise Information System and Strategic Management	4	6		25	75	100
III	6EA/6EB/ 6EC	Elective –II : A.Business Finance B. International Business C.Corporate Governance	4	5		25	75	100
III	6ED/6EE/ 6EF	Elective –III : D..Financial Markets E..Intellectual Property Rights F.Fundamentals of Business Research	4	5		25	75	100
IV	6NM	Skill based Subject-IV:Naan Mudhalvan	2	2		25	75	100
V	67A	Extension Activities @	2	-	-	50	-	50
		Total	24	30		200	450	650
		Grand total	140	180		970	2730	3700

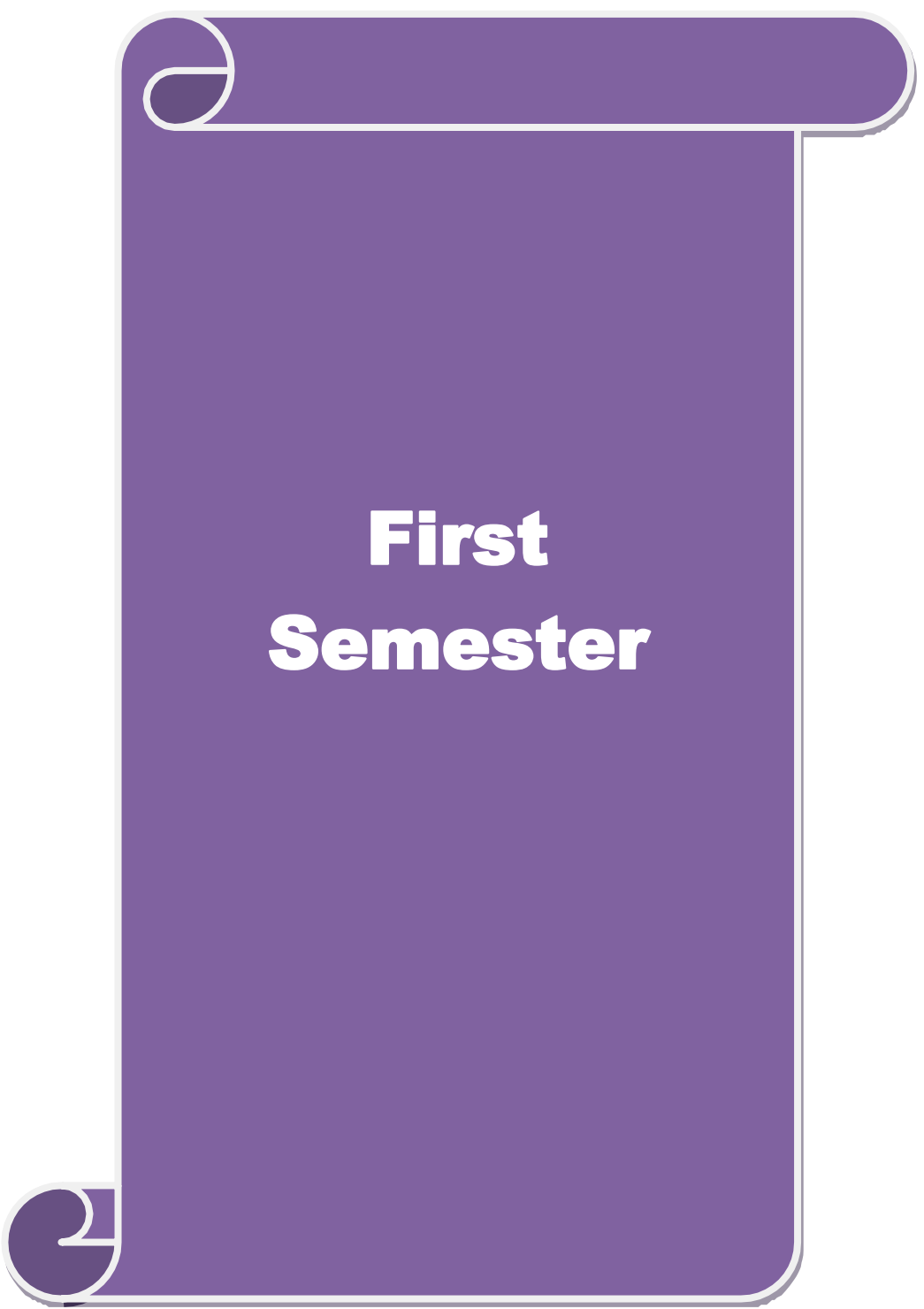
•	* English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks. - Naan Mudhalvan – Skill courses- external 75marks will be assessed by Industry and internal will be offered by respective course teacher.
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@ No University Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only University Examinations.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	5A	Entrepreneurship and Startups
	5B	Cyber Law
	5C	Modern Banking
Elective – II	6A	Business Finance
	6B	International Business
	6C	Corporate Governance
Elective – III	6D	Financial Markets
	6E	Intellectual Property Rights
	6F	Fundamentals of Business Research





First Semester

Course code	13A	TITLE OF THE COURSE	L	T	P	C
Core I		Principles of Accountancy	6	-	-	4
Pre-requisite		Basic knowledge in the field of Accountancy	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn basic Principles of Accountancy.						
2. To make the students skillfully to prepare and present the final accounts of sole trader.						
3. To promote knowledge about Bill of Exchange, Average Due date and Account Current.						
4. To provide knowledge about consignment and joint ventures						
5. To gain knowledge about bank reconciliation statement and accounting for professionals						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	The main objectives of this course are to:					K1
	Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.					
2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.					K2
3	Apply the accounting practices for Bill of exchange and Account current					K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts					K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Basics of Accounting			16—hours	
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.						
Unit:2		Final Accounts			18—hours	
Final accounts of a sole trader with adjustments – Errors and rectification						
Unit:3		Bill of Exchange and Account Current			18—hours	
Bill of exchange- Accommodation bills – Average due date – Account current.						
Unit:4		Consignments and Joint Ventures			20—hours	
Accounting for consignments and Joint ventures						
Unit:5		Bank Reconciliation Statement			16-- hours	
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			90- hours	

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

Text Book(s)	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., 3. R.L.Gupta, V.K.Gupta,
3	M.C.Shukla – Financial Accounting – Sultanchand & sons
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
Reference Books	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/Hs-U3jAvqo4
2	https://www.youtube.com/watch?v=MJIngOTc-PA
3	https://youtu.be/UxfPGWlxgHQ
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	M	M

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

Course code	13B	TITLE OF THE COURSE	L	T	P	C
Core- II		PRINCIPLES OF MARKETING	6	-	-	4
Pre-requisite		Basic knowledge in Marketing	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1.To conceptualize an idea about marketing and related terms						
2.To understand various concepts relating to consumer behavior						
3.To introduce the components of marketing mix						
4.To understand emerging marketing trends and regulatory mechanisms						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Defining the various concepts and terms related to marketing					K1
2	Explaining about various marketing functions					K2
3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.					K2
4	Identifying the marketing mix and its elements					K1
5	Understanding different provisions related to trends in emerging markets.					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	INTRODUCTION TO MARKETING				18- hours	
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing						
Unit:2	MARKETING FUNCTIONS				18—hours	
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization – Market Information						
Unit:3	CONSUMER BEHAVIOUR				18—hours	
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing						
Unit:4	MARKETING MIX				17hours	
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling. Price Mix- Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix- Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context						
Unit:5	BUREAU OF INDIAN STANDARDS				17- hours	
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
			Total Lecture hours		90—hours	

Text Book(s)	
1	Marketing Management - Rajan Sexena
2	Principles of Marketing - Philip Kotler & Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
Reference Books	
1	Marketing - William G. Zikmund & Michael D'Amico
2	Marketing - R.S.N. Pillai & Bagavathi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
3	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	S	M

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

Course code	1AA	TITLE OF THE COURSE	L	T	P	C
ALLIED I		EXECUTIVE BUSINESS COMMUNICATION	4	-	-	3
Pre-requisite		Fundamental knowledge about Business Communication	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To provide an overview of Prerequisites to Business Communication.						
2. To put in use the basic mechanics of Grammar for preparing business letters.						
3. To provide an outline to effective Organizational Communication.						
4. To underline the nuances of Business communication.						
5. To impart the correct practices of the strategies of Effective Business writing.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To Recall the basics of business communication					K1
2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.					K2
3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.					K3
4	To draft effective business correspondence with brevity and clarity.					K3
5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	ETHICS IN BCOMMUNICATION				12—hours	
Elements of Communication – Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal; Active listening and critical thinking – Public speaking - Communication channels — Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions- Layout.						
Unit:2	GROUP DYANAMICS AND INTER PERSONAL SKILLS				12—hours	
Groups’ dynamics; handling group conflicts, consensus building; influencing and persuasion skills; Negotiating and bargaining - Emotional intelligence - Emotional Quotient - Soft skills – personality traits; Inter personal skills; leadership.						
Unit:3	WRITING BUSINESS LETTERS				12—hours	
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters-						
Unit:4	COMMUNICATION IN BUSINESS ENVIRONMENT				12—hours	
Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson’s speech - Press releases –Reporting of proceedings of a meeting. Basic understanding of legal deeds and documents - Partnership deed; Power of Attorney; Lease deed; Affidavit; Indemnity bond; Annual Report of a company						

Unit:5	REPORT WRITING	10—hours
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60—hours
Text Book(s)		
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.	
2	Business Ethics and Communication- P S Rathore- S Chand	

3	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
5	CA– Inter Study Material ICAI

Reference Books

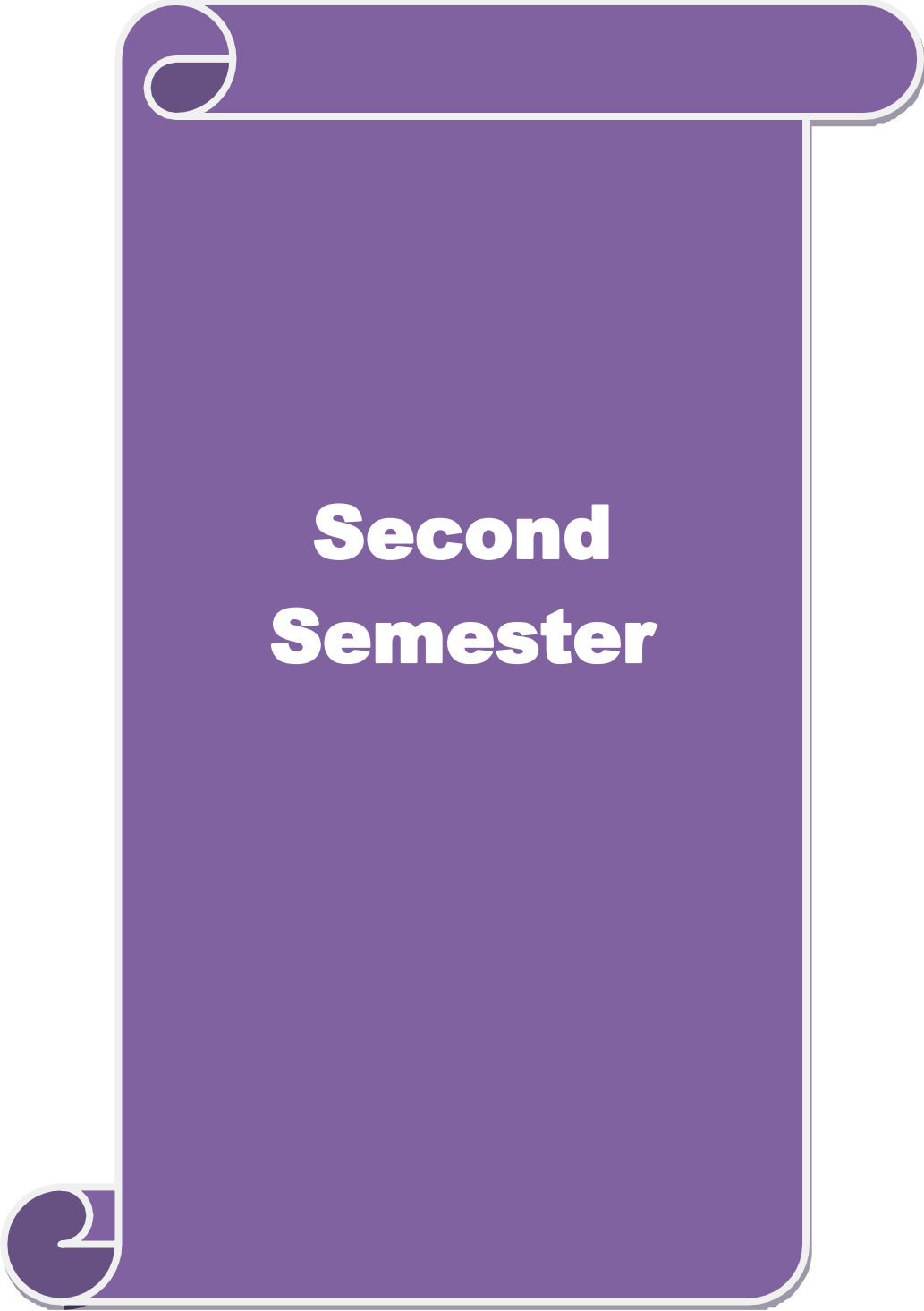
1	Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
2	Simon Collin, Doing Business on the Internet - Kogan Page Ltd. – London

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

https://www.youtube.com/watch?v=ol2BXgF-P48
https://www.youtube.com/watch?v=eneRHOu4fyY
https://www.youtube.com/watch?v=EUXJqxmduuo

COs	P O 1	P O 2	P O 3	P O 4	P O 5
CO1	S	S	M	S	S
CO3	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	S

Business Communication : Meaning - Kinds - Essentials of Effective Business Letters - Banking Correspondence - Insurance Correspondence - Agency Correspondence.



Second Semester

Course code	23A	TITLE OF THE COURSE	L	T	P	C
Core – III		Financial Accounting	6	-	-	4
Pre-requisite		Basic knowledge in accountancy	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn provision for depreciation account.						
2. To make the students skillfully to prepare branch accounts and Departmental accounts						
3. To learn about the preparation of accounts using single entry system.						
4. To enhance the conceptual skills to prepare the Hire Purchase and Instalment Purchase system.						
5. To provide knowledge to know about the Royalty account and Investment account						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the accounting treatment relating to different methods of depreciation.					K1
2	Understand the preparation of the Branch accounts and Departmental accounts					K2
3	Apply the accounting procedure for preparing the single entry system					K3
4	Develop the conceptual skills to prepare and present the Hire Purchase and Instalment Purchase system					K4
5	Analyze the procedure for royalty accounts and investment account					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1 Depreciation 18—hours						
Depreciation – Methods - Reserves and provisions.						
Unit:2 Branch accounts and Departmental accounting 18—hours						
Branch accounts- Types of Branch- Dependent Branch (excluding foreign branches and independent Branches.) - Debtors system, Stock & Debtors system alone .- Departmental Accounting – Transfer at cost or Selling price only (excluding inter-departmental Transfer)						
Unit:3 Single Entry System 16—hours						
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.						
Unit:4 Hire Purchase and Instalment System 18—hours						
Hire Purchase -and Instalment System including Hire purchase Trading Accounts						
Unit:5 Royalty and Investment account 18—hours						
Royalties excluding Sub-Lease – Investment Accounts Note: 20% Marks for theory and 80 % marks for problem.						
Unit:6 Contemporary Issues 2 hours						
Expert lectures, online seminars – webinars						
Total Lecture hours 90—hours						
Text Book(s)						
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers					
2	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy					
3	T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd.,					
4	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons					
Reference Books						
1	Financial Accounting- Prof. T.S.Reddy and Dr.A. Moorthy- Margham Publications					

2	A.Murthy -Financial Accounting – Margham Publishers
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.coursera.org/learn/financial-accounting-advanced

2	https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera
3	https://nptel.ac.in/courses/110/106/110106135

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	S	M
CO3	S	M	M	S	S
CO4	S	S	S	S	M
CO5	S	M	M	M	M



Course code	23B	TITLE OF THE COURSE	L	T	P	C
Core IV		FUNDAMENTALS OF COMMERCIAL LAW	6	-	-	4
Pre-requisite		Basic knowledge about Law	Syllabus Version		2025-2026	
Course Objectives:						
1. To understand basic concepts about various laws like Indian Contract Act 1872 2. To promote the knowledge about provisions relating to elements of a valid contract 3. To provide an outline about the performance and breach of contract 4. To provide an insight on provisions relating to the formation of contract of sale. 5. To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember provisions relating to the Indian contract act 1872.					K1
2	Understand the essential elements of a valid contract					K2
3	Analyse the conditions for performance of the contract and breach of contract					K4
4	Apply various provisions regarding the formation of contract of sale.					K3
5	Understand the general nature of partnership, registration and dissolution of firm					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Indian Contract Act 1872	17- hours			
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration- Other essentials elements of a valid contract.						
Unit:2		Performance of Contract	17-- hours			
Performance of contract and Breach of contract						
Unit:3		Sale of Goods Act	18-- hours			
The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights						
Unit:4		Indian Partnership Act 1932	18-- hours			
The Indian Partnership Act of 1932: general nature of partnership - rights and duties of partners - reconstitution of firms - registration and resolution of a firm						
Unit:5		Limited Liability Partnership Act 2008	18-- hours			
The Limited Liability Partnership Act 2008: introduction – covering nature and scope - essential features - characteristics of LLP - incorporation and differences with other forms of organizations						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
	Total Lecture hours		90—hours			
Text Book(s)						
1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007					
2	Elements of Commercial Law, P.Saravanel & Syed Bandre Alam Himalayan Publishing House 2007					
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008					
4	Principles ofBusiness Law- S.N.Maheshwari- Himalaya Publishing House					

Reference Books	
1	Fundamentals of Business Laws- Study Materials by ICAI
2	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co Ltd 3 rd reprint 2008
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=5L6gFSLRIWw
2	https://www.youtube.com/watch?v=Nb-Ad5e7ktE
3	https://www.youtube.com/watch?v=6O-WbvafCe8&list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1
Course Designed By:	

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

Course code	2AB	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II		BUSINESS ECONOMICS	4	-	-	3
Pre-requisite		Basic knowledge on Economics	Syllabus Version			2025-2026
Course Objectives:						
The main objectives of this course are to:						
1. To have basic knowledge on various concept of Economics						
2. To Impart the knowledge of students on economics and its theories.						
3. To Understand the different types of markets in the current scenario.						
4. To Analyze the causes and consequences of different market conditions.						
5. To understand the money and Banking concept						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain the basic concept of managerial economics.					K1
2	Understand the demand and supply analysis in business applications.					K2
3	Apply marginal analysis to the firm under different market conditions.					K3
4	Analyze the causes and consequences of different market conditions.					K4
5	Classify the price theories prevailing in various markets.					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	BASIC CONCEPTS					12 hours
The Fundamentals of Economics- Meaning of Economics- Definition-Macro and Micro Economics and their Scope- Goals of a firm -Problems of an Economy- Utility, Wealth and Production - Business Cycles – Meaning – Phases – Features - Causes behind these Cycles.						
Unit:2	DEMAND ANALYSIS					12 hours
Theory of Demand – Meaning, Determinants of Demand – Law of Demand and its Exceptions- Demand Function-Types of Demand-Elasticity of Demand and its importance						
Unit:3	THEORY OF SUPPLY AND PRODUCTION					12 hours
Theory of Supply -Meaning and determinants of supply, Law of supply and Elasticity of supply- Theory of Production :- Meaning and Factors of production – Laws of Production–The Law of Variable proportions and Laws of Returns to Scale						
Unit:4	MARKETS					12 hours
Price Determination in Different Markets : Various forms of markets–Perfect competition, Monopoly, Monopolistic competition and Oligopoly - Pricing Methods – Objects of pricing policies – Practices						
Unit:5	MONEY AND BANKING					10 hours
Money-meaning-Types-Commodity, Fiat , Fiduciary and Commercial Bank Money- Forms of Money- Quantitative Theory of Money by Kenys and Irving Fisher-Causes of Inflation- Functions of Money-Banking-Meaning-Definition- Commercial Banks and their Functions – Central Banks and its Functions- Types of Monetary policies- Quantitative and Qualitative						
Unit:6	CONTEMPORARY ISSUES					2 hours
Expert lectures, online seminars – webinars						
Total Lecture hours					60 hours	

Text Book(s)	
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons
2	Alak Gosh and Biswanath Gosh----Managerial Economics ---Kalyani Publications
3	Indian Banking- S.Natarajan andDr.R..Parameshwaran, SChand
Reference Books	
1	D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House
2	S.Sankaran----ManagerialEconomics Margham Publications
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg
2	https://www.youtube.com/watch?v=Q8RaIfn4-Cw
3	https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	P O 2	P O 3	P O 4	PO5
CO 1	S	S	S	M	M
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

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



Third Semester

Course code	33 A	TITLE OF THE COURSE		L	T	P	C
Core V		Advanced Accounting		5	-	-	4
Pre-requisite		Basic knowledge in Accounting		Syllabus Version		2025 2026	
Course Objectives:							
The main objectives of this course are to:							
1. To make the students to understand the basics of preparing partnership accounts							
2. To make the students to understand the procedures of admission. Death and retirement of partner							
3. To promote the knowledge about the dissolution of firm and amalgamation of firm.							
4. To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.							
5. To impart the thorough knowledge on the accounting standards.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recall the basic concepts of preparing partnership accounts						K1
2	Understand the accounting treatment for admission and death of a partner.						K2
3	Apply the procedure for dissolution of firm and amalgamation.						K3
4	Analyse the situation of Sale of Partnership firm to a Limited company						K4
5	Understand the knowledge about accounting standards						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1		Partnership Accounts			15--hours		
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments-guarantee of profits – Final accounts of Partnership firms							
Unit:2		Admission, Retirement and Death of Partner			15--hours		
Admission, retirement and death of a partner including treatment of goodwill							
Unit:3		Dissolution and Amalgamation of Partnership Firms			15--hours		
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms							
Unit:4		Sale of Partnership Firm to a limited company			15--hours		
Sale of Partnership Firm to a limited company							
Unit:5		Accounting Standards			13--hours		
Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs.AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.							
Unit:6		Contemporary Issues			2 hours		
Expert lectures, online seminars – webinars							
		Total Lecture hours			75--hours		

Text Book(s)	
1	Advanced Accounts - M.C.Shukla and T.S.Grewal
2	Advanced Accounts - R.L. Gupta
3	Advanced Accounts - S.P.Jain and K.L. Narang

Reference Books	
Financial Accounting - T.S.Reddy & A.Murthy	
Advanced Accountancy - A. Arulanandam, K.S. Raman	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=F689z6sPs1g
2	https://www.youtube.com/watch?v=1LRmddEEssQ&list=PLfwl6GH_DzV54CUVBv2yi_gtLF02pNCV5
3	https://www.youtube.com/watch?v=F689z6sPs1g&list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	S	M	S	S

Course code	33B	TITLE OF THE COURSE	L	T	P	C
Core- VI		COMPANY LAW	4			4
Pre-requisite		Basic knowledge in law	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To make student should have knowledge on Formation of Company, Documents required and Acts pertaining to it.						
2. To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Define the fundamentals of company					K1
2	To study about the Memorandum of Association					K2
3	To know the concept of prospectus					K2
4	To understand the powers and duties of director					K2
5	To understand the winding up process in company					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		INTRODUCTION TO COMPANY	12—hours			
Company under companies act 2013 – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company- Concept of capital – Shares – Variation of shareholders rights – voting rights of member- Concept of Debentures.- National Company Law Tribunal and Appellate tribunal						
Unit:2		MEMORANDUM OF ASSOCIATION	12—hours			
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management						
Unit:3		PROSPECTUS	12—hours			
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus.-						
Unit:4		POWERS AND DUTIES OF DIRECTOR	12—hours			
Directors and women directors – qualification, disqualification and removal Qualification and Disqualification – Appointment – Removal –Remuneration – Powers, Duties and Liabilities.						
Unit:5		WINDING UP	10-- hours			
Winding up – Meaning - Modes of Winding Up – Consequences of winding up.						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
		Total Lecture hours	60—hours			

Text Book(s)	
1	N.D.Kapoor, “ Company Law” Sultan Chand & Sons, New Delhi 2005
2	Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi
3	Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.
Reference Books	
1	Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
2	Singh Avtar, “ Company Law”, Eastern Book Co., Lucknow
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

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

Course code	33P	TITLE OF THE COURSE	L	T	P	C
Core VII	Computer Applications Practical (MSWord, Excel , Power Point and Tally)			-	4	3
Pre-requisite		Basic knowledge in MS Office and Tally	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basics of working in Tally accounting package						
2. To provide financial Information for decision making based on the various financial reports.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.				K2	
2	Analyze business transactions using computerized packages				K4	
3	Analyze inventory management using various techniques				K4	
4	Apply internet for business purposes and communications				K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
MSWORD, EXCEL , MS POWER POINT					30 Hours	
1. Create the front page of a News Paper.						
2. Type a document and perform the following:						
i. Change a paragraph in to two column cashbook.						
ii. Change a paragraph using bullets(or) numbering format.						
iii. Find any word and replace it with another word in document.						
3. Prepare a mail merge for an interview call letter.						
4. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).						
5. Design a chart projecting the cash estimate of a concern in the forth coming years.						
6. Create a Pivot table showing the performance of the salesmen's.						
7. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)						
8. Create a show projecting the activities of your department during the academic year						
I – TALLY					30-- hours	
1. Company Creation and Alteration ,Creating and Displaying Ledger						
2. Voucher Creation, Voucher Alteration and Deletion						
3. Inventory Information–Stock Summary , Godown Creation and alteration						
4. Final Accounts						
5. GST Setup (Activation) in Tally.ERP9						
6. Creating GST (CGST/SGST/IGST) Ledger in Tally.ERP9						
7. Creating Sales and Purchase Ledgers for GST Compliance in Tally.ERP9						
8. Creating Expenses and Income Ledgers without GST Compliance in Tally.ERP9						

9.Creating Service Ledger with GST Compliance in Tally.ERP9 10. Record Expenses with GST in Purchase Voucher.	
Total Practical hours	60-- hours

Text Book(s)

- | | |
|---|--|
| 1 | TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda |
|---|--|

Reference Books

- | | |
|---|--------------------------------------|
| 1 | Microsoft Office 2019, Peter Weverka |
|---|--------------------------------------|

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- | | |
|---|---|
| 1 | https://youtu.be/_Ghu1JlnoZI |
| 2 | https://youtu.be/Ipz1VVQGXEc |
| 3 | https://youtu.be/OlKM-ITf1UQ |

Course Designed By:

Mapping with Programme outcomes					
	PO1	PO2	PO3	P O4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	M

Course code	3AC	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III		MATHEMATICS FOR BUSINESS	3	-	-	3
Pre-requisite		Basics knowledge on Mathematics for Business	Syllabus Version		2025	
Course Objectives:						
The main objectives of this course are to: 1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts of arithmetic and geometric series and.			K2		
2	To remember the methods for solving problems in arithmetic and geometric series			K1		
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.			K2		
4	To gain knowledge on integral calculus and determining definite and indefinite functions.			K4		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6– Create						
Unit:1		SET THEORY		8 hours		
Set Theory – Simple and Compound Interest – Effective rate of Interest						
Unit:2		ARITHMETIC AND GEOMETRIC SERIES		9 hours		
Arithmetic and Geometric series-problems						
Unit:3		MATRIX		9 hours		
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations						
Unit:4		VARIABLES, CONSTANTS AND FUNCTIONS		9 hours		
Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems						
Unit:5		ELEMENTARY INTEGRAL CALCULUS		8 hours		
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions						
Unit:6		CONTEMPORARY ISSUES		2 hours		
Expert lectures, online seminars – webinars						
		Total Lecture hours		45 hours		

Text Book(s)	
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi
Reference Books	
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=qO1SYFZVmhY
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L
Course Designed By: Dr.A.Manonmani ,Dr.	

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



Fourth Semester

Course code	43A	TITLE OF THE COURSE		L	T	P	C
Core VIII		Cost Accounting		5	-	-	4
Pre-requisite		Basic knowledge in Cost Accounting		Syllabus Version		2025-2026	
Course Objectives:							
The main objectives of this course are:							
1. To understand the concept and various components of costing							
2. To provide knowledge about the different levels of material control							
3. To promote knowledge about various systems of wage payment and classification of overheads							
4. To assist preparation of accounts under process costing							
5. To familiarize with the techniques of operating costing							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recall various concepts of costing and costing methods						K1
2	Understand the various levels of material control						K2
3	Apply innovative methods of costing techniques						K3
4	Evaluate the cost under process costing						K5
5	Analyze the different costs of operations and control it						K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
Unit:1		Nature of Cost Accounting			15-- hours		
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.							
Unit:2		Material Control			15-- hours		
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.							
Unit:3		Labour Turnover			15-- hours		
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.							
Unit:4		Process Costing			15-- hours		
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).							
Unit:5		Operating Costing			13-- hours		
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.							
Unit:6		Contemporary Issues			2 hours		
Expert lectures, online seminars – webinars							
		Total Lecture hours			75-- hours		
Text Book(s)							
1	Cost Accounting, S.P.JainK.L.Narang, Kalyani, Reprint,2014						
2	Cost Accounting, R.S.N.PillaiV.Bagavathi, S.Chand, Reprint 2013						

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
Reference Books	
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
Related Online Contents	
1	https://nptel.ac.in/courses/110/101/110101132
2	https://onlinecourses.nptel.ac.in/noc20_mg53/preview
3	https://www.coursera.org/projects/introduction-cost-accounting
Course Designed By:	

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

Course code	43B	TITLE OF THE COURSE	L	T	P	C
Core IX		BANKING AND INSURANCE LAW	4	-	-	3
Pre-requisite		Basic Knowledge of Banking Insurance Law	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to understand the Concepts of Banking and its Functions						
2. To understand Negotiable Instrument Act.						
3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.						
4. To Study the Objectives and functions of IRDA						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the Concepts, functions of banking and relationship between Banker and Customer					K2
2	Gain knowledge on Negotiable Instruments Act and its kinds					K2
3	To gain knowledge on functions and principles of Insurance					K1
4	Gain knowledge on Insurance System and Acts pertaining to it.					K2
5	Understand the IRDA functioning					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		BANKER AND CUSTOMER			12—hours	
Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.						
Unit:2		NEGOTIABLE INSTRUMENT ACT			12—hours	
Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.						
Unit:3		INSURANCE			12—hours	
Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.						
Unit:4		LEGAL DIMENSION OF INSURANCE			12- hours	
Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1972 – Insurance Laws(Amendment) Act 2015- Motor Vehicle Act 1988						
Unit:5		IRDA			10—hours	
IRDA – IRDA Act 1999-Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning						
Unit:6		CONTEMPORARY ISSUES			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			60—hours	

Text Book(s)	
1	Varshney, “ Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2	Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House..
3	M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd
Reference Books	
1	B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
2	M.N. Mishra, “Insurance – Principles and Practice”, S.Chand& Company Ltd., New Delhi, 2006
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE
2	https://www.youtube.com/watch?v=vqmMxbHufQk
3	https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in	

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

S- Strong; M-Medium; L-Low

Course code	43C	TITLE OF THE COURSE	L	T	P	C
Core X	Principles of Auditing		4	-	-	4
Pre-requisite	Basic knowledge about Auditing		Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1.To educate the concept of auditing and audit programmes.						
2.To provide insight on Internal audit and vouching of trading transactions.						
3. To provide the procedures to be followed for the verification and valuation of assets and liabilities.						
4.To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.						
5.To enrich knowledge about the provisions of investigation under companies act.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the basic principles of auditing					K1
2	Understand the procedural aspects relating to internal control and vouching.					K2
3	Apply the practical knowledge for verification and valuation of assets and liabilities.					K3
4	Apply the provisions relating to audit of Joint stock companies.					K3
5	Apply the procedural aspects for investigation of companies.					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Auditing				12- hours	
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.						
Unit:2	Internal Control				12-- hours	
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.						
Unit:3	Verification and Valuation of Assets and Liabilities				12-- hours	
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.						
Unit:4	Audit of Joint Stock Companies				12-- hours	
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.						
Unit:5	Auditing and Investigation				10-- hours	
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
Total Lecture hours					60-- hours	

Text Book(s)	
1	. Practical Auditing -B.N. Tandon
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
Reference Books	
Study material of Institute of Chartered Accountants of India.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=B_l7KvhDT2U
2	https://www.youtube.com/watch?v=6lJZn4Lezfc
3	https://www.youtube.com/watch?v=I7QAOuwm6Qg
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code	4AD	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER IV		STATISTICS FOR BUSINESS	3	-	-	3
Pre-requisite		Basic knowledge on statistics for business	Syllabus Version			2025-2026
Course Objectives:						
The main objectives of the course are able to						
1. Provide basic conceptual knowledge on applications of statistics in business.						
2. Make the students to be ready for solving business problems using statistical operations.						
3. Give a detailed instruction of measurement of dispersion.						
4. Gain the knowledge on application of correlation and regression for business operations.						
5. Analyze interpolation and probability theory and perform the problems.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.					K2
2	Recall measures of dispersion.					K1
3	Execute correlation and regression analysis.					K3
4	Understand the different types of moving averages.					K2
5	Analyze interpolation and probability					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		INTRODUCTIONS			8 hours	
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems						
Unit:2		MEASURES OF DISPERSION			8 hours	
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s co-efficient of Skewness.						
Unit:3		CORRELATION AND REGRESSION ANALYSIS			9 hours	
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression						
Unit:4		TIME SERIES			9 hours	
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.						
Unit:5		INTERPOLATION			9 hours	
Interpolation: Binomial, Newton’s and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.						
Unit:6		CONTEMPORARY ISSUES			2 hours	
Expert lectures, online seminars – webinars						
Total Lecture hours			45 hours			

Text Book(s)	
1	Statistical Methods by S.P. Gupta
2	Business Mathematics and Statistics by P. Navaneetham
3	Statistics by R.S.N. Pillai and V. Bagavathi
Reference Books	
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
2	Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=BUE-XJEHp7g
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M
Course Designed By:	

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

S- Strong; M-Medium; L-Low



Fifth Semester

Course code	53A	TITLE OF THE COURSE	L	T	P	C
Core XI		Corporate Accounting	6	-	-	4
Pre-requisite		Basic knowledge about company and accounting	Syllabus Version	2025-2026		
Course Objectives:						
The main objectives of this course are to:						
1. To recall the basic accounting concepts of issue of shares and debentures						
2. To provide knowledge about redemption of preference shares and debentures						
3. To assist the preparation of final accounts of company						
4. To understand the accounting procedure for valuing shares and goodwill						
5. To apply the provisions for preparing accounts related to liquidation of companies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Identify the accounting procedures followed by companies for issue of shares and debentures					K1
2	Understand the accounting treatment relating to redemption of preference shares and debentures					K2
3	Describe the preparation of final accounts of company					K2
4	Apply the provisions relating to calculation of value of shares and goodwill					K3
5	Apply the legal accounting treatment for preparing liquidation account					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Issue of shares				18-- hours	
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting						
Unit:2	Redemption of Preference Shares and Debentures				18-- hours	
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.						
Unit:3	Final Accounts				18-- hours	
Final Accounts of Companies - Calculation of Managerial Remuneration.						
Unit:4	Valuation of Shares and Goodwill				18-- hours	
Valuation of Shares and Goodwill						
Unit:5	Liquidation Statement				16-- hours	
Liquidation of Companies - Statement of Affairs -Deficiency a/c.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				90-- hours	
Text Book(s)						
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.					
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition					
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013					

Reference Books	
Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015	
CA – IPCC Group II Study Material ICAI ICAI Current year	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_mg17/preview
2	https://onlinecourses.swayam2.ac.in/cec20_mg28/preview
3	https://www.youtube.com/watch?v=7Hh5AIcuLFQ&list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	S	S	M

Course code	53B	TITLE OF THE COURSE	L	T	P	C
Core XII		Auditing and Assurance	6	-	-	4
Pre-requisite		Basic knowledge about Auditing	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To educate the concept of auditing and its relationship with other disciplines. 2.To enhance the practical knowledge relating the procedures of auditing practices						
3. To provide insight about the audit procedures for obtaining audit evidence						
4. To promote knowledge about internal control and computerized environment.						
5. To develop the analytical concept and internal control over the accounting reviews.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the basic principles of auditing					K1
2	Remember the procedure for audit engagement and Documentation.					K1
3	Understand the audit procedure for obtaining the audit evidence and internal control					K2
4	Apply the techniques of test checking and review analytical procedures.					K3
5	Analyze the analytical review procedures for audit payments					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Auditing and Planning				18-- hours	
Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.						
Unit:2	Audit evidence and Internal Control				18 hours	
Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations. Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit						
Unit:3	Analytical review procedures				18- hours	
Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.						
Unit:4	Audit of Receipts				18- hours	
Audit of receipts - General considerations, Cash sales, Receipts from debtors, Other Receipts. - audit of purchases - Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. Audit of Sales - Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement. Audit of impersonal ledger. Audit of assets and liabilities.						
Unit:5	Special points in audit of different types of undertakings				16-- hours	

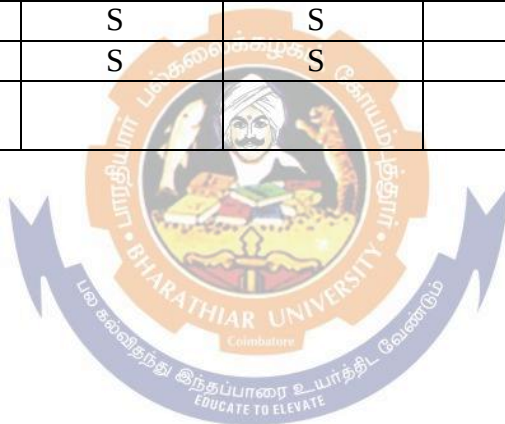
Company Audit - Audit of Shares, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act .Audit of banks , Insurance Companies Educational institutions, Hotels, Clubs, Hospitals, Charitable Institutions, Cinema Theatres (excluding, electricity companies, and cooperative societies) Features and basic principles of Government audit, Local bodies and non-profit organizations, Comptroller and Auditor General and its constitutional role.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours
Text Book(s)		
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.	
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.	
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.	
Reference Books		
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.		
CA – IPCC Group II Study Material ICAI ICAI 2016.		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.coursera.org/learn/auditing-part1-conceptual-foundations	
2	https://www.youtube.com/watch?v=vCzgtBRzeh0	
3	https://www.youtube.com/watch?v=CKfwXpOse4E	
Course Designed By:		

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

Course code	53C	TITLE OF THE COURSE	L	T	P	C
Core XIII		Direct Tax-I	6	-	-	4
Pre-requisite		Basic knowledge about Tax	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enlighten the students to learn the Basic provisions of the Income Tax Act.						
2. To familiarize with calculation of income from Salaries and house property						
3. To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources						
4. To provide the knowledge about the provisions for calculation of income from capital gains						
5. To make the students to learn the procedure to compute the tax liability of an individual.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the various terminologies related to income tax					K1
2	Understand the method of calculating and levying tax for income from salaries and house property					K2
3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources					K3
4	Apply tax provisions applicable to calculate tax for income from capital gains					K3
5	Analyse the self-assessment of income and computation of tax liability					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Income Tax Act			17-- hours	
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income						
Unit:2		Income from Salaries and House Property			20-- hours	
Income from salary – Income from House Property						
Unit:3		Income from Business or Profession			16-- hours	
Income from Business or Profession						
Unit:4		Income from Capital Gains and other Sources			15-- hours	
Income from Capital Gains – Income from other sources						
Unit:5		Computation of Tax Liability			20-- hours	
Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours			90-- hours		
Text Book(s)						
1	Income tax law and practice - V.P.Gaur & D.B.Narang					

2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal
3	Income tax law and practice - Bhagwathi Prasad
Reference Books	
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_cm03/preview
2	https://www.youtube.com/watch?v=_1_lZv-jEVY
3	https://www.youtube.com/watch?v=q1bdHJdobDI
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code	53D	TITLE OF THE COURSE	L	T	P	C
Core- XIV		Indirect Taxes	5	-	-	4
Pre-requisite		Basic knowledge in tax	Syllabus Version	2025-2026		
Course Objectives:						
The main objectives of this course are to:						
1. To understand the applicability of indirect taxes and methods of levying in India						
2. To familiarize with the calculation and execution of goods and service tax in India						
3. To provide knowledge about the Levy and Collection under GST						
4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act						
5. To understand the applicability of custom law in India						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts relating to Indirect tax regime in India					K1
2	Analyze the concept and applicability of GST in businesses					K4
3	Compare the GST regime with other indirect tax laws prior to it					K2
4	Describe the applicability of GST system in own business and other prototypes					K2
5	Examine the custom law and related duties and taxes					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Taxes				15-- hours	
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleraam and Specific. Contribution of Indirect taxes to Government Revenues						
Unit:2	Goods and Services Tax				15-- hours	
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.						
Unit:3	Levy and Collection of GST				15-- hours	
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.						
Unit:4	Integrated Goods and Services Tax Act				15- hours	
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill						

under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.		
Unit:5	Customs Laws	13-- hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75-- hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=v9M58U tPU	
2	https://www.youtube.com/watch?v=wITmee8AMA	
3	https://www.youtube.com/watch?v=a_hqVj_3YLc	
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code	5EA	TITLE OF THE COURSE	L	T	P	C
Elective I A)		Entrepreneurship and Startups	5	-	-	4
Pre-requisite		Knowledge about business	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of entrepreneurship and related initiatives						
2. To provide insights about the setting up of startups and projects						
3. To familiarize with the institutional services to entrepreneur						
4. To provide knowledge about various financial support available to the entrepreneurs						
5. To provide knowledge about various subsidies and incentives available for entrepreneurs						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the importance and role of entrepreneurship as an economic activity					K1
2	Describe the various forms of setting up a startup and project management					K2
3	Understand the various institutional services to entrepreneur					K2
4	Analyze the various financial support available to the entrepreneurs					K4
5	Understand the various subsidies and incentives available for entrepreneurs					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Nature of Entrepreneurship				15-- hours	
Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.						
Unit:2	Start-up and Project Management				15-- hours	
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.						
Unit:3	Financial Assistance - I				15-- hours	
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.						
Unit:4	Financial Assistance - II				15-- hours	
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.						
Unit:5	Incentives and Subsidies				13-- hours	
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75-- hours	
Text Book(s)						
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan					
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood					
3	Entrepreneurial Development – S.S.Khanka					

Reference Books	
Entrepreneurial Development – S.G.Bhanushali	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/106/110106141
2	https://onlinecourses.nptel.ac.in/noc20_mg46/preview
3	https://www.youtube.com/watch?v=1RtZEK4J8X8
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
C01	M	S	M	M	M
C02	S	S	S	S	S
C03	M	S	M	M	S
C04	M	S	S	S	S
C05	S	M	S	S	S

Course code	5EB	TITLE OF THE COURSE	L	T	P	C
Elective I B		CYBER LAW	5	-	-	4
Pre-requisite		Basic Knowledge of Cyber Law	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts						
2. To Study the Technical aspects of Cyber Security and Evidence Aspects						
3. To acquire knowledge on Information Technology Act and EDI						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Discuss the concepts of Cyber law and Cyber Space				K1	
2	Describe Cyber Security technical aspects.				K2	
3	Explain the Evidence Aspects.				K1	
4	Understand the Electronic Data Interchange Scenario in India.				K2	
5	To gain knowledge on Information Technology Act.				K1	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		CYBER LAW			15- hours	
Cyber Law: Introduction- History and Development of Cyber Law in India- Its significance and Objectives- Conceptual and theoretical perspectives on Cyber Law- Cyber Sovereignty- Concept of Cyberspace and its Components -E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.						
Unit:2		SECURITY ASPECTS			15—hours	
Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.						
Unit:3		EVIDENCE ASPECTS			15—hours	
Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.						
Unit:4		CYBER CRIMES AND CYBER LAW IN INTERNATIONAL LEVEL			15—hours	
Categories and types of Cybercrimes against Individual , Property, Government etc.,- Cybercrimes in India and at Global- Cyber Law- International Perspective: Electronic Data Interchange and legal issue Electronic signature Laws in major countries- Global Trends- Legal frame work for Electronic Data Interchange -EDI Mechanism in India						
Unit:5		THE INFORMATION TECHNOLOGY ACT 2000			13—hours	
The Information Technology Act 2000-Definitions- - Offences and Penalties – Amendments and Future Prospects- Authentication of Electronic Records- Electronic Governance-Digital Signature- Concept and Legal Framework-						

Unit:6		CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars			
		Total Lecture hours	75—hours
Text Book(s)			
1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi		
2			
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://www.youtube.com/watch?v=KtuCsBIJXk8		
2	https://www.youtube.com/watch?v=6srnawS4PLQ&list=PLX0Im12KwTwlm- jOWfFqejg8go7JBj72J		
3	https://www.youtube.com/watch?v=SCgc55vtd6M		
Course Designed By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in			

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

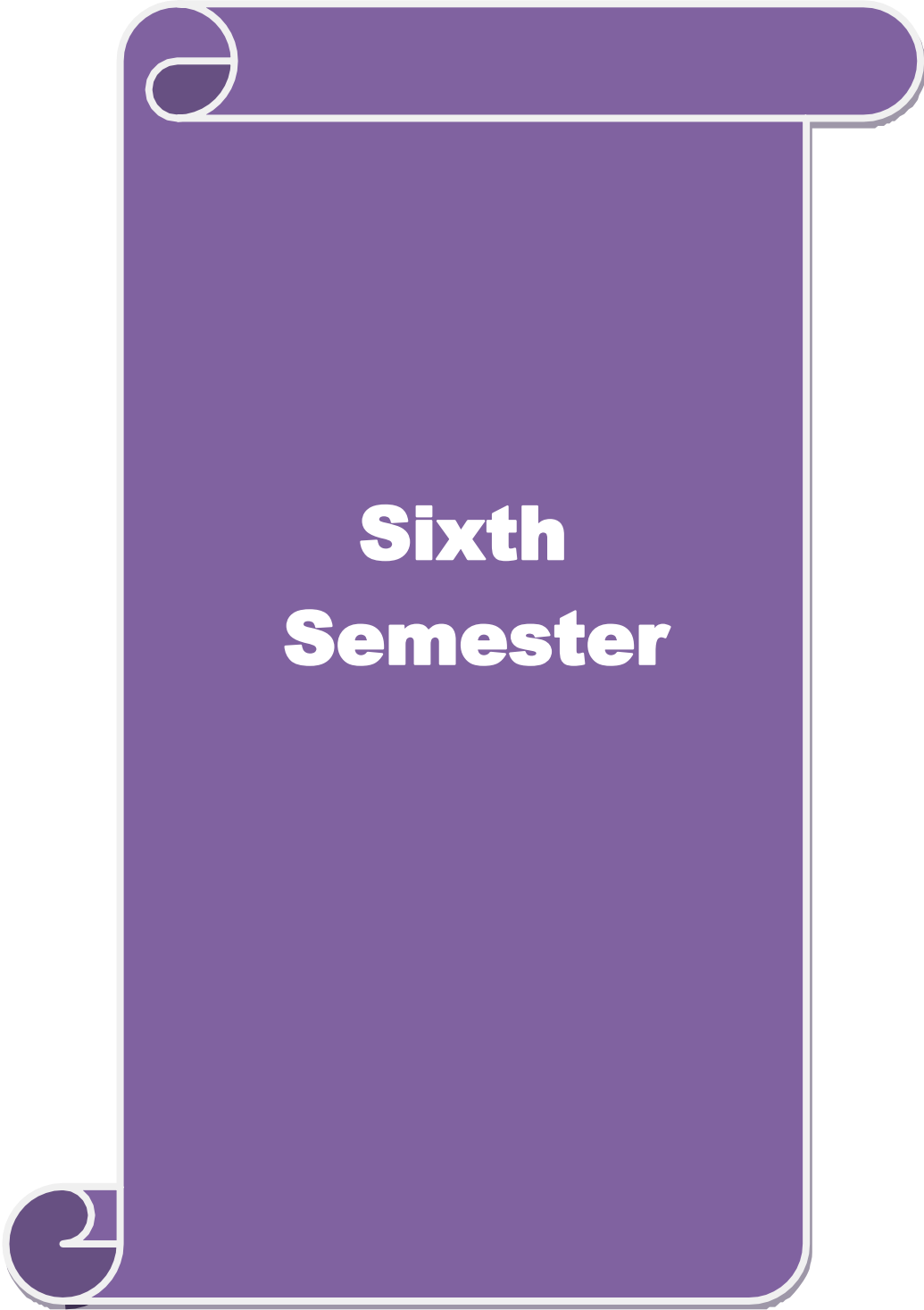
S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective I C)		MODERN BANKING	5	-	-	3
Pre-requisite		Basic knowledge about Banking	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To Familiarize the Banking theory and concepts.						
2 To assist the students to learn about the Rules and regulations of RBI.						
3 To Understand and deal with various techniques of E-Banking.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To learn the principles of banking regulation act 1949					K1
2	To describe the various functions of Modern Banking					K2
3	To study the management of various aspects banking					K3
4	To Apply the knowledge and skills acquired in the course to effectively utilize electronic banking technologies and e banking practices and practical applications in the banking sector.					K4
5	To Evaluate the impact of technology including regulatory guidelines, monetary policies, technological advancements K4 and innovation on the banking industry					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		INTRODUCTION			15-- hours	
. Banking - Meaning, Introduction, Nature, Role, Features and Functions of banking - Banking Structure in India - Evolution of Banks, Different types of Banks - Banking Regulation Act 1949, RBI Constitution, Management and Functions - Overview of Commercial Banking in India Role and Functions of Commercial Banks – Commercial bank Vs Central bank- Creation of Credit– Balance Sheet –Investment Policies –Bank Asset						
Unit:2		RISK MANAGEMENT			15-- hours	
. Risk Management in Banking – Types of Risk - Risk rating - RBI guidelines for personal loan and digital lending - Principles of sound bank lending –Formulating loan policy – Policy development, Objectives and elements - Factors influencing loan policy- contents of loan policy – Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - Credit Scoring by CIBIL						
Unit:3		RBI REGULATIONS			15-- hours	
RBI guidelines for new bank licenses - Function of RBI - Printing of securities and minting in India, Issue of Plastic Notes, Revised priority sectors lending norms. Credit control- essential steps of a credit control process – Pros and Cons of Credit control - objectives and methods of credit control - Credit policy of RBI - RBI’s first Bi-monthly monetary policy, objectives and evaluating monetary policy, Repo rate.						
Unit:4		BANKING TECHNOLOGY			15-- hours	
Banking technology – Evolution of Banking in Technology – E- Banking, Types of e-banking services in India - Home Banking, Internet Banking, Mobile Banking, Core Banking Anywhere Banking - Automated Teller Machine (ATM), Personal Identification Number (PIN),I FS C Co d e , Debit Cards, Credit Cards, Smart Cards, Electronic Cheque, Electronic Cash.						
Unit:5		ELECTRONIC PAYMENT SYSTEM			13-- hours	

Introduction to Electronic payment and clearing systems, Methods, Pros and Cons - Emerging trends in Electronic payments - Payment Gate ways online payment systems- MICR Clearing System, Cheque Clearance System - RTGS (Real Time Gross Settlement) - NEFT(National Electronic Fund Transfer) - Electronic Clearing Service (ECS).		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75-- hours

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu : Theory and Practice of Development Banking
3	Reddy & Appanniah : Banking Theory and Practice
Reference Books	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf
2	https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notes-for-unit-wise/6902283
3	https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf
4	https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structure-constituents-participants-and-defects/31348
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S



Sixth Semester

Course code	63A	TITLE OF THE COURSE	L	T	P	C
Core - XV		Accounting for Managerial Decisions	6	-	-	4
Pre-requisite		Basic accounting about knowledge	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To conceptualize management accounting						
2. To analyse the financial statements using ratio analysis						
3. To analyse the working capital of business						
4. To assist in decision making using marginal costing						
5. To assist in preparing budget and budgetary control						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Familiarize with the basic concepts of Management accounting					K2
2	Analyze the financial statements using ratio analysis					K4
3	Determine the working capital of the business					K3
4	Justify decision making using marginal costing					K4
5	Formulate budget and exercising budgetary control					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Nature of Management Accounting			15—hours	
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.						
Unit:2		Ratio Analysis			20—hours	
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.						
Unit:3		Working Capital Management			20—hours	
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.						
Unit:4		Marginal Costing and Break Even Analysis			18—hours	
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.						
Unit:5		Budgeting and Budgetary Control			15—hours	
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
			Total Lecture hours		90—hours	
Text Book(s)						
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016.					

2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal Mahavir Publications Seventh Edition, 2017.
Reference Books	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/107/110107127
2	https://onlinecourses.swayam2.ac.in/imb20_mg31/preview
3	https://www.coursera.org/learn/financial-accounting-polimi

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	M	M	S
CO5	S	M	S	M	S

Course code	63B	TITLE OF THE COURSE	L	T	P	C
Core XVI		Direct Tax-II	6	-	-	4
Pre-requisite		Basic knowledge about tax	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To gain knowledge to solve simple problems concerning assesses with the status of HUF and Firms.						
2. To provide insight on the provisions for assessment of AOP and Companies						
3. To understand the provisions relating to the assessment of cooperative societies						
4. To apply tax procedures relating Appeals and Provisions, Penalties and Prosecution						
5. To gain practical knowledge in computation of wealth tax						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the tax provisions relating to assessment of HUF and firms					K1
2	Understand the legal provisions for assessing AOP and Companies					K2
3	Apply the tax procedures for assessing the cooperative society					K3
4	Apply the procedure for appeals, Provisions, Penalties and Prosecution					K3
5	Understand the provisions applicable to assess wealth tax					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1					20-- hours	
Assessment of Individual- Assessment of HUF.						
Unit:2					20-- hours	
Assessment of Firms and Assessment of AOP						
Unit:3					20-- hours	
Assessment of Companies, Assessments of cooperative societies and Assessment in special cases,						
Unit:4					15-- hours	
Income Tax Authorities, Powers of Income- Tax Authorities-Procedure for Assessment, Types of Assessment, E-filing of Return and PAN						
Unit:5					13-- hours	
Collection of Tax: Deduction of Tax at different source, Tax collection at source and Advance payment of Tax Recovery of Tax and Refund- Appeals and Provisions, Penalties and Prosecution.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
				Total Lecture hours		90-- hours
Text Book(s)						
1	Income tax law and practice - V.P.Gaur & D.B.Narang					
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal					
3	Income tax law and practice - Bhagwathi Prasad					
Reference Books						

Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_cm03/preview
2	https://www.youtube.com/watch?v=N-Y6ylnNI7s&list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj
3	https://www.youtube.com/watch?v=q1bdHJdobDI
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.



Course code	63C	TITLE OF THE COURSE	L	T	P	C
Core XVII		Enterprise Information System and Strategic Management	6	-	-	4
Pre-requisite		Basic knowledge about E-Commerce and Management	Syllabus Version		2025-2026	
Course Objectives:						
1.To develop an understanding of technology enabled Information Systems.						
2. To know about impact on enterprise – wide processors, risks and controls and Computing Technologies.						
3.To gain knowledge about Information System and its components.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand about Enterprise Business Processes, Automated Business Processes, and basics of Information Systems					K1
2	gain knowledge about Information Systems’ Auditing					K2
3	study about the Computing Technologies, Risks and controls of business aspects					K3
4	Get knowledge on importance of strategic management					K2
5	Ensure quality at all functional levels of an organization					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1					18—hours	
Introduction to Enterprise Business Processes – Automated Business Processes-Enterprise Risk Management – Risks and Controls. Diagrammatic representation of Business Process – Risks and Controls for Specific Business Processes – Regulatory and Compliance Requirements						
Unit:2					18—hours	
Integrated ERP and Non-Integrated Systems – Risks and Controls. Audit of ERP Systems – Business Process Modules and their integration with financial and accounting systems – Reporting System and MIS. Data Analytics and Business Intelligence -Information Systems – Components of Information Systems – Information Systems’ and Controls – Classification of Information Systems’ Control – Information Systems’ Auditing – Segregation of Duties						
Unit:3					18—hours	
Introduction to E-Commerce – Components for E-Commerce – Architecture of Networked Systems – Workflow Diagram for E-Commerce- Risks and Controls – Guidelines and laws governing E- Commerce – Digital Payments – Computing Technologies						
Unit:4					18—hours	
Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations-Strategic Analysis-Situational Analysis- SWOT Analysis-TOWS Matrix, Portfolio Analysis						
Unit:5					16—hours	
Functional Strategy: Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy-Strategy implementation and control. Business process :Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
			Total Lecture hours		90—hours	

Text Book(s)	
1	A Text Book of Information Technology- R.Saravana Kumar R. Parameshwaran T. Jayalakshmi, S.Chand & Co. Pvt. Ltd.
2	Paduka's - Students Handbook on Information Technology and Strategic Management – CA-IPCC- By Nirupama G.Sekar B.Saravana Prasath, A Wolters Kluwar
3	Business Policy And Strategic Management, P.SubbaRao, Himalaya Publishing House, Reprint2015.
4	Strategic Management – Text and cases, V.S.P Rao&V.Harikrishna, Excel Books India, 1 stEdition 2004
5	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1 st edition 2007.
Reference Books	
1. CA – Inter Study Material, ICAI	
2. CA IPCC IT & SM, CA Deepak Saini- Make my Delivery	
3.Quality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine, Tata McGraw Hill, 3 rd edition 2009	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/108/110108047
2	https://nptel.ac.in/courses/122/105/122105024
3	https://onlinecourses.swayam2.ac.in/imb20_mg33/preview
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective II A)		Business finance	5	-	-	4
Pre-requisite		Basic knowledge in finance	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the various concept relating to finance						
2. To familiarize with the basics of financial planning						
3. To analyze various nature of capitalization suitable to the business						
4. To understand the various dimensions of capital structure and their components						
5. To provide knowledge about various available sources of finance						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts relating to finance					K1
2	Understand the various techniques of financial planning					K2
3	Analyze various sources and forms of finance					K4
4	Analyse various dimensions of capital structure and their components					K4
5	Analyse the various sources of finance available to meet the financial requirements					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		Business Finance	15-- hours			
Business Finance: Introduction – Meaning – Concepts - Scope - Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions						
Unit:2		Financial Plan	15-- hours			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals						
Unit:3		Capitalization	15-- hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.						
Unit:4		Capital Structure	15-- hours			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital –Concept – Importance – Calculation of Individual and Composite Cost of Capital.						
Unit:5		Sources of Finance	13-- hours			
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
			Total Lecture hours		75-- hours	
Text Book(s)						
1	Essentials of Business Finance - R.M. Sri Vatsava					
2	Financial Management – Saravanavel					

Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_mg09/preview
2	https://onlinecourses.nptel.ac.in/noc20_ma52/preview
4	https://www.coursera.org/learn/finance-fundamentals
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	M	S	M	M	M

Course code	6EB	TITLE OF THE COURSE		L	T	P	C
Elective II B		International Business		5			4
Pre-requisite		Basic knowledge in International Business		Syllabus Version		2025-2026	
Course Objectives:							
The main objectives of this course are to:							
1. The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business.							
2. To provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.							
Expected Course Outcomes:							
On the successful completion of the course, students will be able to:							
1	To know the history, evolution, growth & development of International Business.						K2
2	To Identify and evaluate the complexities of international business and its impact on globalization.						K2
3	To Understand trade practices, procedures, documentation and global market issues in today’s competitive world.						K3
4	To understand government policies & procedures applicable for International Business.						K3
5	To find the meaning and importance of Socio–Cultural, Political &Legal and Economic Implications of globalization.						K3
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create							
Unit:1						15--hours	
International Business-Meaning-Concept- Evolution of International Business - Nature of International Business – Reasons – Types - Need &Importance of International Business – International stages and orientations-Drivers and restrainers of Globalisation–International Business decisions- Approaches to International Business.							
Unit:2						15--hours	
Globalization - Meaning- Definition and Features, factors influencing globalization, Essential conditions for Globalization -Globalization Strategies- Advantages and Disadvantages - global business expansion strategy for emerging market companies-Globalization and India.							
Unit:3						15--hours	
Multi National Enterprise- Concept- Various types-Impact of MNEs on host economies, various techniques to measure MNEs internationalization, assess emerging MNEs from rapidly developing economies- International economic institutions under the UN System, World Bank Group, IMF, , NAFTA, SAFTA							
Unit:4						15-hours	
International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC). Commercial Policy Instruments - tariff and nontariff measures – types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.							
Unit:5						12--hours	
Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account) Export and Import Documents							
Unit:6		Contemporary Issues				2hours	
Expert lectures, online seminars-webinars							
		Total Lecture hours				75--hours	

Textbook(s)	
1	Cherunilam, Francis. International Business: Text and Cases. PHI Learning
2	. International Business -. International Business-Pearson
Reference Books	
1	International Business -K.Aswathappa-McGraw-Hill Education
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	M	M

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	M	M

Course code	6ED	TITLE OF THE COURSE	L	T	P	C
Elective III D)		Financial Markets	5	-	-	4
Pre-requisite		Basic knowledge about finance	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of financial market						
2. To describe the working and components of corporate securities market						
3. To understand the various functions of stock exchanges in India						
4. To familiarize with the role of banks and intermediaries in financial market						
5. To provide insights about the new models and innovative trends in financing						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of financial market					K1
2	Analyze the working and components of corporate securities market					K4
3	Understand the functioning of stock exchanges in India					K2
4	Understand the role of banks and intermediaries in financial market					K2
5	Describe various trends and new methods of financing					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		Financial Market	15-- hours			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.						
Unit:2		Security Market	15- hours			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.						
Unit:3		Stock Exchange	15-- hours			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.						
Unit:4		Financial Institutions	15-- hours			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.						
Unit:5		Modes of Financing	13- hours			
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
			Total Lecture hours		75-- hours	
Text Book(s)						
1	Financial Markets and Services- E.Gorden K.Natarajan					
2	Financial Markets and Institutions – Dr.S.Gurusamy					

3	
4	
Reference Books	
1	Financial Institutions and Markets - Bhole
2	Financial Markets , Institutions and services- N.K.Gupta
3	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/imb20_mg39/preview
2	https://onlinecourses.swayam2.ac.in/imb20_mg40/preview
3	https://onlinecourses.swayam2.ac.in/arp19_ap74/preview
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	M	M	S	S

2	Intellectual Property Rights: N K Acharya
3	Intellectual Property Rights: C B Raju
Related Online Contents [MOOC,SWAYAM, NPTEL,Websitesetc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	M	M	M	M
CO5	S	M	M	M	L

Course code	6EF	TITLE OF THE COURSE	L	T	P	C
Elective III F		Fundamentals of Business Research	5			4
Pre-requisite		Basic knowledge about Research	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of Research						
2. The basic objective of this course is to provide knowledge and understanding of basic principles of business research methods.						
Expected Course Outcomes:						
On the completion of this course, students will be able to:						
1	Write a literature review that synthesizes and evaluates literature in a specific topic area to justify a research questions.					K1
2	Apply appropriate research design and methods to address a specific research question and acknowledge the ethical implications					K2
3	Understand how research activities can be used to address business Problems					K3
4	Develop, present and defend a research proposal and prepare a research proposal					K3
5	To become acquainted with the scientific methodology in business					K2
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1			15--hours			
Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities a good researcher – Types of research- Quantitative and Qualitative research- Methods - Literature searching : concept, purposes and kinds; Writing a literature survey; Literature search through the internet; Relation of literature to research						
Unit:2			15--hours			
Research process – Research problem Identification in business, Selection and formulation of research problems –Concept of hypothesis formulation- Research design- concept, features and Principles of research design – Criteria of good research design						
Unit:3			15--hours			
Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Types of data: primary and secondary; Importance of secondary data in business research; Primary data: methods of collecting primary data; Questionnaires: design, components and principles of questionnaire writing; Pilot testing and questionnaire administration; The research interviews: face-to- face, telephone interviews and computer assisted interviewing; Observation: concept and methods – pilot study						
Unit:4			15--hours			
Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation						
Unit:5			13--hours			
Interpretations and report writing –Research proposal : purpose, types and structure; Writing research reports : reporting process, contents of the research report and style of writing; Typing and layout of the research report; Citations and references by using APA format; and Essentials of a good research report						
Unit:6		Contemporary Issues	2hours			
Expert lectures ,online seminars-webinars						
	Total Lecture hours					75--hours
Text Book(s)						
1	Research Methodology : C.R. Kothari					

2	Research Methodology- P.Saravanavel
Reference Books	
1	Business Research Methods : Rummel & Ballaine
Related Online Contents [MOOC, SWAYAM, NPTEL, Websitesetc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	M
CO4	S	M	M	S	M
CO5	S	M	M	S	S

