B. Com. (Professional Accounting)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AK

2023 – 2024 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 2023 – 24 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
	FIRST SEMESTER							
I		Language-I	4	6	-	25	75	100
II		English-I	4	6	-	25	75	100
III		Core I – Principles of Accountancy	4	4	-	25	75	100
III		Core II – Introduction to Information Technology	4	4	-	25	75	100
III		Core-III: Computer Applications Practical-I (MS –Office Word, Excel and Power point)	3	-	4	20	55	75
III		Allied Paper I : Mathematics for Business	3	4	-	20	55	75
IV		Environmental Studies #	2	2		-	50	50
		Total	**24**	**30**		**140**	**460**	**600**
	SECOND SEMESTER							
I		Language-II	4	6		25	75	100
II		English-II	2	4		25	25	50*
		Language Proficiency for Employability	2	2		25	25	50*
		http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf						
III		Core IV – Financial Accounting	4	5		25	75	100
III		Core-V-Principles of Marketing	3	3		20	55	75
III		Core VI– Computer Application Practical-II (MSOffice- Access and Tally 9.20)	3	-	4	20	55	75
III		Allied Paper II – Statistics for Business	3	4		20	55	75
IV		Value Education – Human Rights #	2	2		-	50	50
		Total	**23**	**30**		**160**	**415**	**575**
	THIRD SEMESTER							
I		Language – III	2	4		25	75	100
II		English-III	2	4		25	75	100
III		Core VII – Advanced Accounting	4	5		25	75	100

III		Core VIII – Principles of Management	4	3		25	75	100
III		Core IX – Mercantile Law	4	4		25	75	100
III		Core-X-Executive Business Communication	3	3		20	55	75
III		Allied : III - Managerial Economics	3	5		20	55	75
IV		**Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=107381038556041842 50&rtpof=true&sd=true**	**2**	**-**		25	75	100
IV		Tamil @ / Advanced Tamil # (or)Non-major elective–I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		-	50	50
		Total	**26**	**30**		190	610	**800**

FOURTH SEMESTER							
I	Language - IV	2	4		25	75	100
II	English -IV	2	4		25	75	100
III	Core XI – Cost Accounting	4	6		25	75	100
III	Core XII– Company Law	4	5		25	75	100
III	Core XIII – Principles of Auditing	4	5		25	75	100
III	Allied : IV – Modern Banking	3	4		20	55	75
IV	**Skill based Subject II- Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU)**	**2**			**25**	**75**	**100**
IV	Tamil @ /Advanced Tamil #(or) Non-major elective - II :General Awareness #	2	2			50	50
	Total	**23**	**30**	3	170	555	**725**
FIFTH SEMESTER							
III	Core XIV – Corporate Accounting	4	6		25	75	100

III	Core XV – Auditing andAssurance	4	6		25	75	100
III	Core XVI – Direct Taxes I	4	6		25	75	100
III	Core XVII – Indirect Taxes	4	5		25	75	100
III	Core XVIII-: Banking and Insurance Law	3	3		20	55	75
III	Elective-I :	3	4		20	55	75
IV	Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf	2			25	75	100
	Total	**24**	**30**		165	485	**650**
	SIXTH SEMESTER						
III	Core XIX– Accounting for Managerial Decision	4	6		25	75	100
III	Core XX - Direct Tax-II	4	6		25	75	100
III	Core XXI– Enterprise Information System and Strategic Management	3	6		20	55	75
III	Core XXII:Cyber Law	3	4		20	55	75
III	Elective –II :	3	4		20	55	75
III	Elective –III :	3	4		20	55	75
IV	Skill based Subject-IV:**Naan Mudhalvan Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)** **http://kb.naanmudhalvan.in/Bharathiar_University_(BU)**	**2**			**25**	**75**	**100**
V	Extension Activities @	2	-	-	50	-	50
	Total	**24**	**30**		205	445	**650**
	Grand total	**144**	180				**4000**

- * 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.

@ No University Examinations. Only Continuous Internal Assessment(CIA)
# No Continuous Internal Assessment (CIA). Only UniversityExaminations.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	**Business Finance**
	B	Brand Management

	C	Supply Chain Management
Elective – III	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce

First Semester

Course code			L	T	P	C
Core 1		**Principles of Accountancy**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in the field of Accountancy**	**Syllabus Version**		**2022-23**	

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: Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.	K1
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**	**10-- hours**
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.		
Unit:2	**Final Accounts**	**12-- hours**
Final accounts of a sole trader with adjustments – Errors and rectification		
Unit:3	**Bill of Exchange and Account Current**	**13-- hours**
Bill of exchange- Accommodation bills – Average due date – Account current.		
Unit:4	**Consignments and Joint Ventures**	**13-- hours**
Accounting for consignments and Joint ventures		
Unit:5	**Bank Reconciliation Statement**	**10-- 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	**60-- 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-U3 jAvqo 4
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-Low

Course code			L	T	P	C
Core 2		**Introduction to Information Technology**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in the field Information Technology**	**Syllabus Version**			**2022-23**

Course Objectives:

1. To develop an understanding of hardware and software computer system.
2. To provide knowledge about types of computer system
3. To know about components of computers and its application
4. To promote knowledge about operating system
5. To gain knowledge about system analysis design

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the hardware and software Information Systems.	K2
2	Recall the different types of computer system and networking	K1
3	Gain knowledge about components of computers	K2
4	Describe the operating systems and mobile computers	K3
5	Understand the System analysis and design, management information system-decision support systems-expert system	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	**Hardware and Software Systems**	**10-- hours**

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit:2	**Types of Computer System**	**15-- hours**

Types of computer systems- Micro, mini, mainframe and super computers.Analog,digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

Unit:3	**Components of Computers**	**12-- hours**

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

Unit:4	**Operating Systems**	**11-- hours**

Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet-ExtranetE.mail and its uses-world wide websites-mobile computers.

Unit:5	**System Analysis and Design**	**10-- hours**

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

Unit 6	**Contemporary Issues**	2 hours
	Expert seminars and lectures	
	TOTAL	**60 hours**

Text Book(s)	
1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali
Reference Books	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/Ot2ZJ8fhnnc
2	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview
3	https://www.youtube.com/watch?v=Qy064xFEW64
Course Designed By:	

Mapping with Programme Outcomes

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

Course code			**L**	**T**	**P**	**C**
Core 3		**Computer Applications Practical-I (MS Office)**	**-**	**-**	**60**	**-**
Pre-requisite		**Basic knowledge in MS Office**	**Syllabus Version**		**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. To familiarize with working in MS-WORD
2. To understand the working in MS-EXCEL
3. To understand the working in MS- POWERPOINT

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various techniques of working in MS-WORD	K1
2	Prepare appropriate personal bio data	K4
3	Analyze financial data using EXCEL tools	K3
4	Understanding various tools used in MS-EXCEL	K2
5	Creating presentations for seminars and lectures using animations	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

I - MS WORD		**15-- hours**

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL		**25-- hours**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the followingoperations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction,Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT		**20-- hours**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for orgranization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.

Text Book(s)	
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
Reference Books	
1	MS Excel 2007 Bible, John Walkenbach
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/RdTozKPY_OQ
2	https://youtu.be/yCVy5Kw0l8s
3	https://youtu.be/W2SdgnKHoPw
Course Designed By:	

Mapping program outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	M	S	M

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER I		**MATHEMATICS FOR BUSINESS**	**4**	**-**	**-**	**4**
Pre-requisite		**Basics knowledge on Mathematics for Business**	**Syllabus Version**		**2022-23**	

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 usingmathematical operations.
3. Provide an insight knowledge about variables, constants andfunctions.
4. Gain the knowledge on integral calculus and determining definite and indefinite functions.
5. Analyze the linear programming problem by using graphical solution andsimple method.

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 different effective rates of interest for sinking fund, annuity and present value.	K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.	K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	Interpret integral calculus and determining definite and indefinite functions.	K2
5	Analyze the linear programming problem by using graphical solution and simple method.	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Unit:1	**SET THEORY**	**12 hours**

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain.

Unit:2	**MATRIX**	**11 hours**

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

Unit:3	**VARIABLES, CONSTANTS AND FUNCTIONS**	**12 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:4	**ELEMENTARY INTEGRAL CALCULUS**	**12 hours**
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
Unit:5	**LINEAR PROGRAMMING PROBLEM**	**11 hours**
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 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
3	Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand 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:	

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

Second Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core – 4		Financial Accounting	4	-	-	4
Pre-requisite		Basic knowledge in accountancy	Syllabus Version		2022-23	

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**	**13--hours**
Depreciation – Methods - Reserves and provisions.		
Unit:2	**Branch accounts and Departmental accounting**	**15--hours**
Branch accounts excluding foreign branches. Departmental Accounting – Transfer at cost or Selling price.		
Unit:3	**Single Entry System**	**15--hours**
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.		
Unit:4	**Hire Purchase and Instalment System**	**15--hours**
Hire Purchase and Instalment System including Hire purchase Trading Accounts		
Unit:5	**Royalty and Investment account**	**15--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	**75--hours**

Text Book(s)

1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy
2	T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd.,
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons

Reference Books

1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
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		TITLE OF THE COURSE	L	T	P	C
Core-5		**PRINCIPLES OF MARKETING**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in accountancy**	**Syllabus Version**		**2022-23**	

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	Title	Hours
Unit:1	**INTRODUCTION TO MARKETING**	**9- 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**	**9-- hours**
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information		
Unit:3	**CONSUMER BEHAVIOUR**	**8-- hours**
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing		
Unit:4	**MARKETING MIX**	**9-- hours**
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**	**8- hours**
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protectin – Rights of consumers- Green Marketing –Forward Trading in Commodities		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45-- 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		**L**	**T**	**P**	**C**
Core 6	**Computer Application Practical-II (MSOffice and Tally)**	**-**	**-**	**60**	**4**
Pre-requisite	**Basic knowledge in the field** MS Office and Tally	**Syllabus Version**		**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. To provide practical knowledge in working with MS- ACCESS
2. To understand the basics of working in Tally accounting package
3. To provide insights about the usefulness of internet in business purpose

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basics of working in MS-ACCESS using various tools	K2
2	Prepare personal bio data using MS ACCESS tools	K3
3	Analyze business transactions using computerized packages	K4
4	Analyze inventory management using various techniques	K4
5	Apply internet for business purposes and communications	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

I - MS ACCESS		**25-- hours**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

II – TALLY AND INTERNET		**35-- hours**

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method

3. BankReconciliationStatement 4. Voucher Creation 5. Voucher Alteration and Deletion

	Total Lecture hours	**60-- hours**

Text Book(s)	
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
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-lTf1UQ
Course Designed By:	

Mapping with Programme outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	M

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II		STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite		Basic knowledge on statistics for business	Syllabus Version		2022-23	

Course Objectives:

The main objectives of the course are able to

1. Provide basic conceptual knowledge on applications of statistics inbusiness.
2. Make the students to be ready for solving business problems using statisticaloperations.
3. Give a detailed instruction of measurement ofdispersion.
4. Gain the knowledge on application of correlation and regression forbusiness operations.
5. Analyze interpolation and probability theory and perform theproblems.

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	INTRODUCTION	12 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	12 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	10 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	12 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 – Costof living index number.

Unit:5	**INTERPOLATION**	**12 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**	**3 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60hours**

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

Third Semester

<table>
<tr><td>Course code</td><td></td><td></td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td colspan="2">Core 7</td><td>Advanced Accounting</td><td>4</td><td>-</td><td>-</td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite</td><td>Basic knowledge in Accounting</td><td colspan="2">Syllabus Version</td><td colspan="2">2022-23</td></tr>
</table>

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_DzV54CUVBEv2yigtLF02pNCV5
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		TITLE OF THE COURSE	L	T	P	C
Core-8		**PRINCIPLES OF MANAGEMENT**	**4**			**4**
Pre-requisite		**Basic knowledge in management**	**Syllabus Version**		**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. To provide understanding about basic terminologies of management
2. To explore the fundamental principles, process and steps in management including planning
3. To develop knowledge about organizing function in business
4. To explore the concept of motivation in organizational context
5. To generate ideas about effective communication in the business

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explaining the concepts based on management and its features	K2
2	Summarizing the principles and importance of planning	K2
3	Interpreting various concepts based on organization and its element	K2
4	Examining the determinants of behaviour and motivation theories	K4
5	Understanding the need and techniques of communication in management	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	**INTRODUCTION TO MANAGEMENT**	**9-- hours**

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit:2	**PLANNING**	**8-- hours**

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit:3	**ORGANIZATION STRUCTURE**	**8-- hours**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit:4	**MOTIVATION**	**9-- hours**

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit:5	**TECHNIQUES OF CONTROL**	**9-- hours**

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**45-- hours**
Text Book(s)		
1	The Principles of Management - Rustom S. Davan	
2	Business Organization and Management - Y. K. Bhushan	
3	Business Management - Chatterjee	
Reference Books		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar - Pagare	
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	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	M

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

Course code			L	T	P	C
Core 9		**Mercantile Law**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge about Law**	**Syllabus Version**		**2022-23**	

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**	**12- hours**
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.		
Unit:2	**Elements of Contract**	**12-- hours**
Other essentials elements of a valid contract.		
Unit:3	**Nature of Contract**	**10-- hours**
Performance of contract and Breach of contract		
Unit:4	**Sale of Goods Act, 1930**	**12-- 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:5	**Indian Partnership Act 1932**	**12-- hours**
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)

1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007
2	Elements of Commercial Law, P.Saravanavel & Syed Bandre Alam Himalayan Publishing House 2007
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008

Reference Books	
1	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

<table>
<tr><td>Course code</td><td></td><td></td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td colspan="2">Core 10</td><td>Executive Business Communication</td><td>4</td><td>-</td><td>-</td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite</td><td>Fundamental knowledge about business</td><td colspan="2">Syllabus Version</td><td colspan="2">2022-23</td></tr>
<tr><td colspan="7">Course Objectives:</td></tr>
<tr><td colspan="7">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.</td></tr>
<tr><td colspan="7">Expected Course Outcomes:</td></tr>
<tr><td colspan="7">On the successful completion of the course, student will be able to:</td></tr>
<tr><td>1</td><td colspan="5">To Recall the basics of business communication</td><td>K1</td></tr>
<tr><td>2</td><td colspan="5">To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.</td><td>K2</td></tr>
<tr><td>3</td><td colspan="5">To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.</td><td>K3</td></tr>
<tr><td>4</td><td colspan="5">To draft effective business correspondence with brevity and clarity.</td><td>K3</td></tr>
<tr><td>5</td><td colspan="5">To stimulate their Critical thinking by designing and developing clean and lucid writing skills.</td><td>K4</td></tr>
<tr><td colspan="7">K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create</td></tr>
<tr><td>Unit:1</td><td colspan="3">Communication</td><td colspan="3">8-- hours</td></tr>
<tr><td colspan="7">Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.</td></tr>
<tr><td>Unit:2</td><td colspan="3">Business Letters</td><td colspan="3">8-- hours</td></tr>
<tr><td colspan="7">Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.</td></tr>
<tr><td>Unit:3</td><td colspan="2">Correspondence Letters</td><td colspan="4">9-- hours</td></tr>
<tr><td colspan="7">Banking Correspondence - Insurance Correspondence - Agency Correspondence.</td></tr>
<tr><td>Unit:4</td><td colspan="2"></td><td colspan="4">9-- hours</td></tr>
<tr><td colspan="7">Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)</td></tr>
<tr><td>Unit:5</td><td colspan="2">Report Writing</td><td colspan="4">9-- hours</td></tr>
<tr><td colspan="7">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.</td></tr>
<tr><td>Unit:6</td><td colspan="2">Contemporary Issues</td><td colspan="4">2 hours</td></tr>
<tr><td colspan="7">Expert lectures, online seminars – webinars</td></tr>
<tr><td></td><td colspan="2">Total Lecture hours</td><td colspan="4">45-- hours</td></tr>
<tr><td colspan="7">Text Book(s)</td></tr>
<tr><td>1</td><td colspan="6">Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.</td></tr>
</table>

2	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
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=EUXJqxmcuuo	

COs	PO1	PO2	PO3	PO4	PO5
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

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III		MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite		Basic knowledge on Managerial Economics	Syllabus Version		2022-23	

Course Objectives:

The main objectives of this course are to:

1. Impart the knowledge of students on economics and itstheories.
2. Understand the different types of markets in the currentscenario.
3. Make the students to understand the demand analysis for the different types ofproducts.
4. Analyze the markets for achieving business enterprisegoal.
5. Analyze the causes and consequences of different market conditions.

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	MANAGERIAL ECONOMICS	15 hours

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm

Unit:2	DEMAND ANALYSIS	15 hours

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

Unit:3	PRODUCTION FUNCTION	13 hours

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

Unit:4	MARKETS	15 hours

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

Unit:5	PRICE THEROY	15 hours

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75hours

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
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**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	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

Fourth Semester

Course code			**L**	**T**	**P**	**C**
Core 11		**Cost Accounting**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Cost Accounting**	**Syllabus Version**		**2022-23**	

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**	**16-- 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**	**18-- 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**	**18-- 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**	**18-- 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**	**18-- 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	**90-- 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		TITLE OF THE COURSE	L	T	P	C
Core-12		**COMPANY LAW**	**3**			**3**
Pre-requisite		**Basic knowledge in law**	**Syllabus version**	2022-23		

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	13-- hours

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit:2	MEMORANDUM OF ASSOCIATION	15-- 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	15-- hours

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus.

Unit:4	POWERS AND DUTIES OF DIRECTOR	15-- hours

Director – Qualification and Disqualification – Appointment – Removal –Remuneration – Powers, Duties and Liabilities.

Unit:5	WINDING UP	15-- 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	75-- 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			**L**	**T**	**P**	**C**
Core 13		**Principles of Auditing**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge about Auditing**	**Syllabus Version**		**2022-23**	

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**	**15-- hours**
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.		
Unit:2	**Internal Control**	**13-- 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**	**15-- hours**
Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liablities – Depreciation – Reserves and Provisions – Secret Reserves.		
Unit:4	**Audit of Joint Stock Companies**	**15-- 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**	**15-- 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	**75-- 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			L	T	P	C
Allied IV		Modern Banking	4	-	-	4
Pre-requisite		Basic knowledge about Banking	Syllabus Version		2022-23	

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

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1		**9-- hours**
Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking -– Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks		
Unit:2		**8-- hours**
Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit controlmeasures – Role of RBI in regulating and controlling banks. State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scenario		
Unit:3		**9-- hours**
Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, and NPA.		
Unit:4		**8-- hours**
Electronic Banking E-banking, Any time Banking, Anywhere Banking, Home Banking, Internet Banking, Mobile Banking, Core Banking. - Automated Teller Machines (ATM), Personal Identification Number (PIN), Multiple Pin, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque,		
Unit:5		**9-- hours**
ECS, MICR Clearing System, Cheque Clearance System, Debit Clearing System, Credit Clearing System, RTGS (Real Time Gross Settlement) NEFT(National Electronic Fund Transfer		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45-- 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%20-Professional.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.economicsdiscussion.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	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

Fifth Semester

Course code			L	T	P	C
Core 14		Corporate Accounting	4	-	-	4
Pre-requisite		Basic knowledge about company and accounting	Syllabus Version		2022-23	

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**	**16-- 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**	**20-- 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			L	T	P	C
Core 15		Auditing and Assurance	4	-	-	4
Pre-requisite		Basic knowledge about Auditing	Syllabus Version		2022-23	

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 auditof financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.

Unit:2	Audit evidence and Internal Control	16 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	20- 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 andliabilities.		
Unit:5	**Company Audit**	**16-- hours**
Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates		
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			**L**	**T**	**P**	**C**
Core 16		**Direct Tax-I**	**3**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge about Tax**	**Syllabus Version**		**2022-23**	
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.						
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		TITLE OF THE COURSE	L	T	P	C
Core- 17		**Indirect Taxes**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in tax**	**Syllabus Version**		**2022-23**	

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 prototyes	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: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues

Unit:2	**Goods and Services Tax**	**13-- 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**	**15-- 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=wlTlmee8AMA
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		**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Core 18		**BANKING AND INSURANCE LAW**	**3**	**-**	**-**	**3**
Pre-requisite		**Basic Knowledge of Banking Insurance Law**	**Syllabus Version**		**2022-23**	

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**	**8-- hours**
Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.		
Unit:2	**NEGOTIABLE INSTRUMENT ACT**	**9-- 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**	**8-- 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**	**7- hours**
Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.		

Unit:5	**IRDA**	**11-- hours**
IRDA - 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	**45-- 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

Sixth Semester

Course code		**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Core - 19		Accounting for Managerial Decisions	**4**	**-**	**-**	**4**
Pre-requisite		Basic accounting about knowledge	**Syllabus Version**		**2022-23**	

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			L	T	P	C
Core 20		**Direct Tax-II**	**3**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge about tax**	**Syllabus Version**		**2022-23**	

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 of Tax Authorities-Procedure for Assessment, Types of Assessment.		
Unit:5		**13-- hours**
E-filing of Return and PAN- Collection of Tax- Deduction of Tax at different 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=N-Y6ylnNl7s&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			L	T	P	C
Core 21		**Enterprise Information System and Strategic Management**	**3**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge about tax**	**Syllabus Version**		**2022-23**	

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

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 andObjectives; 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,TotalQuality 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
Core 22		**CYBER LAW**	**3**	**-**	**-**	**3**
Pre-requisite		**Basic Knowledge of Cyber Law**	**Syllabus Version**		**2022-23**	

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**	**12- hours**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.

Unit:2	**SECURITY ASPECTS**	**12-- 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**	**12-- 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	**GLOBAL TRENDS**	**10-- hours**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit:5	**THE INFORMATION TECHNOLOGY ACT 2000**	**12-- hours**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.

Unit:6	CONTEMPORARY ISSUES		2 hours
Expert lectures, online seminars – webinars			
		Total Lecture hours	**60-- hours**
Text Book(s)			
1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://www.youtube.com/watch?v=KtuCsBlJXk8		
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

Elective Courses

Course code			L	T	P	C
Elective 1 A)		**Financial Management**	**4**	**-**	**-**	**2**
Pre-requisite		Knowledge about Finance and accounting	**Syllabus Version**		**2022-23**	

Course Objectives:

The main objectives of this course are to:
1.To provide a theoretical framework for considering management of finance
2.To develop the ability to identify and analyze various sources of raising finance;
3. To promote knowledge about lease financing and framing optimum capital structure
4. To understand concepts relating to financing of working capital and investment decisions;
5. To facilitate conceptual knowledge about management of determinants of capital structure

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the functions of finance and goals of business	K1
2	Identify the appropriate source of finance suitable to the business	K2
3	Apply the concepts to enable financial planning and framing of optimum capital structure	K3
4	Analyse the working capital requirements and factors determining the requirements	K4
5	Understand the management of earnings available in the business	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	**Functions of Finance**	**10-- hours**
Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.		
Unit:2	**Sources of Finance**	**12-- hours**
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.		
Unit:3	**Lease Financing**	**12-- hours**
Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.		
Unit:4	**Working Capital Management**	**12-- hours**
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.		
Unit:5	**Factors of Capital Structure**	**12-- hours**
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
Reference Books	
I M Pandey, Financial Management.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/107/110107144
2	https://onlinecourses.swayam2.ac.in/cec20_mg05/preview
3	https://onlinecourses.swayam2.ac.in/cec20_mg10/preview
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

Course code			**L**	**T**	**P**	**C**
Elective 1 B)		**Entrepreneurial Development**	**4**	**-**	**-**	**2**
Pre-requisite		**Knowledge about business**	**Syllabus rsion**	**2022-23**		

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**	**10-- 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 Mangement**	**12-- hours**

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit:3	**Financial Assistance - I**	**12-- hours**

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit:4	**Financial Assistance - II**	**12-- 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**	**12-- 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	**60-- 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
CO1	M	S	M	M	M
CO2	S	S	S	S	S
CO3	M	S	M	M	S
CO4	M	S	S	S	S
CO5	S	M	S	S	S

Course code			L	T	P	C
Elective 1 C)		**Micro Finance**	**4**	**-**	**-**	**2**
Pre-requisite		**Knowledge about Finance**	**Syllabus rsion**		**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. To acquire conceptual knowledge of the micro financing system in India.
2. To analyse the various income generating activities under microfinance
3. To apply the credit rating methodology for rating
4. To analyze various strategies for pricing of microfinance products
5. To evaluate various measures for transforming NGO's

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recognize the present scenario of rural financial system in India	K1
2	Categorize various income generating activities in microfinance	K3
3	Apply the credit rating methodology for rating credit worthiness	K3
4	Analyze the various strategies for pricing of microfinance products	K4
5	Understand the transforming measures of NGO's	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	**Indian Rural Financial System**	**13-- hours**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchisingetc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit:2	**Overview of Microfinance**	**10-- hours**

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources.Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

Unit:3	**Credit Delivery Methodology**	**12-- hours**

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

Unit:4	**Pricing of Microfinance**	**11-- hours**

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises

Unit:5	**Commercial Microfinance**	**12-- hours**

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)

1	Beatriz Armendariz and Jonathan Morduch, "The Economics of Microfinance", Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
2	Joanna Ledgerwood, "Microfinance Handbook" : an institutional and financial perspective, The World Bank, Washington, D.C
3	Malcolm Harper, "Practical Microfinance" A training Guide for South Asia Vistaar Publication, New Delhi.2003.

Reference Books

C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing

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

1	https://youtu.be/RIOhLPhioSw
2	https://youtu.be/6OPf1lYmJhg
3	https://youtu.be/GQcE_1i1cv0

Course Designed By:

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2 A)		**Business finance**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in finance**	**Syllabus Version**		**2022-23**	

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**	**10-- hours**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance
Traditional and Modern Concepts – Contents of Modern Finance Functions

Unit:2	**Financial Plan**	**12-- hours**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals

Unit:3	**Capitalization**	**12-- 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**	**12-- 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**	**12-- 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	60-- 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		TITLE OF THE COURSE	L	T	P	C
Elective 2 B)		**Brand Management**	**4**	**-**	**-**	**4**
Pre-requisite		**Knowledge about products and brand**	**Syllabus Version**		**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. To understand the basic concepts of branding
2. To analyze brand positioning and brand image building
3. To analyze the impact of brand on customer behavior
4. To familiarize with brand rejuvenation and monitoring
5. To provide insight on essential branding strategies

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the basic concepts of branding and related terms	K1
2	Compare brand image building and brand positioning strategies	K2
3	Analyze the impact of brand on customer behavior	K4
4	Evaluate the brand rejuvenation and brand monitoring process	K5
5	Apply various strategies for brand building and monitoring	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	**Nature of Branding**	**10-- hours**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit:2	**Brand Associations**	**12-- hours**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit:3	**Brand Impact**	**12-- hours**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

Unit:4	**Brand Rejuvenation**	**12-- hours**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.

Unit:5	**Brand Strategies**	**12-- hours**

Brand Strategies: Designing and implementing branding strategies – Case studies

Unit:6	**Contemporary Issues**	**2 hours**

Expert lectures, online seminars – webinars

	Total Lecture hours	**60-- hours**

Text Book(s)

1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/imb20-mg03/preview
2	https://www.coursera.org/learn/brand
4	https://www.youtube.com/watch?v=gvTAIrDWp20
Course Designed By:	

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

Course code		**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Elective 2)		**Supply Chain Management**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in marketing**	**Syllabus Version**		**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. To understand the importance and key issues of supply chain management
2. To provide insight about various strategies of supply chain management
3. To understand the importance of strategic alliance in supply chain management
4. To understand the process of procurement and outsourcing

To acquaint knowledge about smart pricing strategies and customer value measures

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the importance of supply chain management in the modern times	K1
2	Understand the various strategies in supply chain management	K2
3	Critiquing the concept of retailer supplier partnership	K3
4	Analyze the process of procurement, outsourcing and e-procurement	K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	**Supply Chain Management**	**10-- hours**
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system		
Unit:2	**Supply Chain Integrates**	**12-- hours**
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies		
Unit:3	**Strategic Alliances**	**12-- hours**
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration		
Unit:4	**Procurement and Outsourcing**	**12-- hours**
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement		
Unit:5	**Customer Value**	**12-- hours**
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
Reference Books	
1	R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
2	Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_mg31/preview
2	https://nptel.ac.in/courses/110/106/110106045
3	https://nptel.ac.in/courses/110/108/110108056
Course Designed By:	

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

Course code		**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Elective 3 A)		**Investment Management**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic investment knowledge**	**Syllabus Version**		**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. To understand various choices and alternatives of investment
2. To understand about classification of investment market
3. To perform fundamental analysis before investing
4. To evaluate various types of fundamental analysis
5. To understand about optimum portfolio construction and management

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling various alternatives of investment	K1
2	Comparing the features of various investment markets	K2
3	Analyzing investments using fundamental analysis	K4
4	Applying technical analysis for evaluating investments	K3
5	Evaluate the optimum portfolio for investment	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	**Nature of Investment**	**10-- hours**

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;

Unit:2	**Investment Markets**	**12-- hours**

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

Unit:3	**Fundamentals Analysis**	**12-- hours**

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;

Unit:4	**Stock Market Analysis**	**12-- hours**

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit:5	**Portfolio Management**	**12-- hours**

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model

Unit:6	**Contemporary Issues**	**2 hours**

Expert lectures, online seminars – webinars			
		Total Lecture hours	**60-- hours**
Text Book(s)			
1	Alexander, Gordon J. and Sharpe, William F. (1989), "Fundamental of Investments", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), "Modern Investment Theory", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).		
2	Ballad, V. K, (2005), "Investment Management Security Analysis and PortfolioManagement", 8th Ed, S. Chand, New Delhi.		
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), "Modern Portfolio theory and		
Reference Books			
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), "Security Analysis and Portfolio Management", 6th Ed, Pearson Education.		
2	Fuller, Russell, J. and Farrell, James, L. (1993), "Modern Investment and Security Analysis", McGraw Hill, New York.		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://www.coursera.org/specializations/investment-management		
2	https://www.coursera.org/specializations/investment-strategy		
3	https://www.youtube.com/watch?v=JiKOyD_K2qg		
Course Designed By:			

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 3 B)		Financial Markets	4	-	-	4
Pre-requisite		Basic knowledge about finance	Syllabus Version		2022-23	

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	10-- 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	12- 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	12-- 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	12-- hours

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit:5	Modes of Financing	12- 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	**60-- 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

Course code	-	PROJECT AND VIVA VOCE		L	T	P	C
Elective III-C		Major Project		-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	**Syllabus Version**			**2022-23**	

Course Objectives:

The main objectives of this course are to:

1. The students will get on-the-job training andexperience.
2. The students will gain knowledge on problem identification andsolutions.
3. The students will gain a complete knowledge on the program and the courseoutcome.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explain about how to collect literature.	K2
2	Implement problem identification and will frame tool for collecting data	K3
3	Evaluate and get practical exposure on the framed objective.	K5
4	Execute and generate the procedure of compiling the collected data by using analysis	K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2,K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6**– Create

Textbook(s)

1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

Reference Books

1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
2	Robert B Burns, Introduction to Research Methods, SAGE Publications

Course Designed By: **Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand**

Mapping with Programme Outcomes

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

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