



**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
(AUTONOMOUS)**

**Reaccredited with A++ (3rd Cycle) by NAAC
College with Potential for Excellence, Linguistic Minority Institution
Affiliated to University of Madras
Arumbakkam, Chennai 600 106**

**PG & RESEARCH
DEPARTMENT OF COMMERCE**

CHOICE BASED CREDIT SYSTEM (CBCS)

OUTCOME BASED EDUCATION (OBE)

**Regulations and Syllabus
B. Com (General)**

ACADEMIC YEAR 2023-2024

INSTITUTION

VISION

To impart value based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

MISSION

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

DEPARTMENT OF COMMERCE

VISION

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

MISSION

M1	Smart Learning in digital environment and Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum

PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	Strong financial analytical ability to work in Knowledge Process Outsourced and Shared Services. (KPOSS)
PEO2	Holistic professional services such as chartered accountants, management accountants, Company Secretaries, Tax practitioners, Information systems security professionals.
PEO3	Skilled services in Banking & Financial Services, Marketing, Logistics and Supply Chain Management Services, Customer Relationship Managers, Portfolio Managers, Security Analyst.
PEO4	Policy makers and Administrative services such as IAS, IRS, IA & AS, ICLS, ICOAS, IRS.
PEO5	Teachers and Academic Administrators

MAPPING OF PEO TO MISSION STATEMENTS

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

CRITERIA FOR MAPPING
3- STRONG 2- MEDIUM 1- LOW

PROGRAM OUTCOMES (PO)

At the end of the programme the student will be able:

PO1	To undertake/ engage in employment oriented activities, development activities and allied activities particularly in response to the needs of the society.
PO2	To understand the needs and to acquire the required competencies to support local, regional and national development.
PO3	To develop conceptual understanding of the subject, problem solving and application of skills in practical orientation of the subjects.
PO4	To develop critical and analytical thinking.
PO5	To instill entrepreneurial spirits among the students along with ethics and business orientation.
PO6	To kindle curiosity to review upon the diverse environments for enhanced and innovative and best practices.
PO7	To engage in lifelong learning and continuing learning and enduring proficient progress

Mapping of POs TO PEOs

PEO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	3	3	3	3	3	3	2
PEO 2	3	3	2	3	3	2	2
PEO 3	3	3	2	3	3	3	3
PEO 4	3	3	3	3	2	2	3
PEO 5	3	3	3	3	3	3	1

PROGRAM SPECIFIC OUTCOMES

PSO-1	Equip the Graduates to meet the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Taxation, Banking and Financial Services
PSO-2	Students are being trained to adapt to Entrepreneurship and Engage in Entrepreneurial Ventures.
PSO-3	Graduates are skillfully trained in association with professional training institutions.
PSO-4	Students are inspired to pursue professional courses- CA, CMA, ACS, Law and Management Courses.

DEPARTMENT OF B.COM (GENERAL)

ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the B.Com. (General) Programme shall be required to have passed the higher secondary examinations under Commerce stream with commerce and accountancy (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras.

EVALUATION MECHANISM

Weightage for Assessment		Total Marks								
Continuous Internal Assessment		50 (CIA1+CIA2+ CIA3+ Regularity) (15+15+15+5)								
INTERNAL ASSESSMENT COMPONENTS										
1.	CIA 1 & 2: Written test for 50 Marks (To be converted for 30 Marks) <ul style="list-style-type: none"> ✓ Section A - 10 Marks ✓ Section B – 20 Marks ✓ Section C – 20 Marks 									
2.	CIA3-Generic Skills Assessment for 50 Marks (To be converted for 10 Marks) The following assessment methods are suggested and the Course (Subject) Teacher to decide on the method of assessment of each student taking into account her/his capabilities. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="text-align: center;">Preparation of Short Videos</td> <td style="text-align: center;">Quiz</td> <td style="text-align: center;">Debate</td> <td style="text-align: center;">Role Play</td> <td style="text-align: center;">Poster Designing</td> <td style="text-align: center;">Class Seminar</td> <td style="text-align: center;">Case Study</td> <td style="text-align: center;">Assignment*</td> </tr> </table> <p>*Assignments are suggested to be used as the last resort only under exceptional cases.</p>		Preparation of Short Videos	Quiz	Debate	Role Play	Poster Designing	Class Seminar	Case Study	Assignment*
Preparation of Short Videos	Quiz		Debate	Role Play	Poster Designing	Class Seminar	Case Study	Assignment*		
3.	Regularity and Punctuality-5 Marks									
End Semester- Term End Examination for 100 Marks		50								
END SEMESTER EXAMINATION QUESTION PAPER PATTERN <ul style="list-style-type: none"> ✓ Section A - Answer All Questions (10*2 = 20 Marks) ✓ Section B – Answer All Questions (5*7=35 Marks) (Either or Type) eg.11 (a) or (b), 12(a) or (b) ✓ Section C – Answer All Questions (3*15 = 45 Marks) <ul style="list-style-type: none"> • One Compulsory Question 16th Question, and • The remaining Either-or type 17 (a) or (b) & 18 (a) or (b) 										
Total		100								
**The number of Theory Questions in Accounting Papers shall be 4 in Section A, 2 in Section B and 1 in Section C.										

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Internal Assessment Exam

B.Com(General)-Shift-I & II

Subject: Financial Accounting

Duration: 1 ½ Hours

Class: I B. Com (A, B, C & D)

Max. Marks: 50

SECTION- A (10 x 1= 10 Marks)

Answer all the Questions

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
1	Remember	k-1	I & II for CIA1 III & IV for CIA2
2	Remember	k-1	
3	Remember	k-1	
4	Remember	k-1	
5	Remember	k-1	
6	Understand	k-2	
7	Understand	k-2	
8	Understand	k-2	
9	Understand	k-2	
10	Understand	k-2	

SECTION- B (4 x 5= 20 Marks)

Answer all the Questions(Either or Pattern*)**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
11.a	Apply	K3	I & II for CIA1 III & IV for CIA2
11.b.	Apply	K-3	
12.a.	Apply	k-3	
12.b.	Apply	k-3	
13.a.	Analyse	k-4	
13.b.	Analyse	k-4	
14.a.	Analyse	k-4	
14.b.	Analyse	k-4	

SECTION- C (2 x 10= 20 Marks)

Answer all the Questions(15th Question is Compulsory)

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
15	Evaluate/ Create	K5/k6	I & II for CIA1 III & IV for CIA2
16.a	Evaluate/ Create	K5/k6	
16.b.	Evaluate/ Create	K5/k6	

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End Semester Exam

B.Com(General)-Shift-I & II

Subject: Financial Accounting

Duration: 3 Hours

Class: I B. Com (A, B, C & D)

Max. Marks: 100

SECTION- A (10 x 2= 20 Marks)

Answer all the Questions

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
1	Remember	k-1	Two Questions per Module
2			
3			
4			
5			
6	Understand	k-2	
7			
8			
9			
10			

SECTION- B (5x7= 35 Marks)

Answer all the Questions

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
11.a.	Apply / Analyse	K3 &K4	From all the Five Units
11.b.			
12.a.			
12.b.			
13.a.			
13.b.			
14.a.			
14.b.			
15.a.			
15.b.			

SECTION- C (3x 15= 45 Marks)

Answer all the Questions(16th Question is Compulsory

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
16	Evaluate/ Create	K5&K6	From all the Five Units
17.a.			
17.b.			
18.a.			
18.b.			

SCHEME OF I SEMESTER B.COM (GENERAL) PROGRAM

FIRST SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/ Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – I		Language Courses	3	0	0	0	3	4	50	50	100
2	Part – II		English	3	0	0	0	3	4	50	50	100
3	Part – III		Core I Financial Accounting- I	4	0	0	0	4	6	50	50	100
4	Part – III		Core II Economics for Finance	4	0	0	0	4	6	50	50	100
5	Part – III		Allied I Business Mathematics-I	5	0	0	0	5	6	50	50	100
6	Part – IV		Non Major Elective / *Basic Tamil / Advanced Tamil	2	0	0	0	2	2	50	50	100
7	Part – IV		Skill Based Subject Soft Skills – I	2	0	0	0	3	2	50	50	100
Total								24	30	350	350	700

SECOND SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/ Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – I		Language Courses	3	0	0	0	3	4	50	50	100
2	Part – II		English	3	0	0	0	3	4	50	50	100
3	Part – III		Core III Financial Accounting II	4	0	0	0	4	6	50	50	100
4	Part – III		Core IV Principles of Management	4	0	0	0	4	6	50	50	100
5	Part – III		Allied II Business Mathematics –II	5	0	0	0	5	6	50	50	100
6	Part – IV		Non Major Elective / *Basic Tamil / Advanced Tamil	2	0	0	0	2	2	50	50	100
7	Part – IV		Skill Based Subject Soft Skills – II	2	0	0	0	3	2	50	50	100
Total								24	30	350	350	700
Non Major Electives (Semester I) (offered to Non-Commerce students)				Non Major Electives (Semester II) (offered to Non-Commerce Students)								
1. Retail Marketing				1. Personal Investment Planning								

THIRD SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/ Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core V Corporate Accounting-I	4	0	0	0	4	6	50	50	100
2	Part – III		Core VI Banking & Financial Services	4	0	0	0	4	5	50	50	100
3	Part – III		Core VII Business Laws and Ethics	4	0	0	0	4	5	50	50	100
4	Part – III		Core VIII Business Communication	4	0	0	0	4	5	50	50	100
5	Part – III		Allied III Business Statistics & Operations Research-I	5	0	0	0	5	6	50	50	100
6	Part – IV		Skill Based Subject Soft Skills – III	2	0	0	0	3	2	50	50	100
7	Part – IV		Environmental Studies	1	0	0	0		1	50	50	100
Total								24	30	350	350	700

FOURTH SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/ Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core IX Corporate Accounting-II	4	0	0	0	4	6	50	50	100
2	Part – III		Core X Company Law	4	0	0	0	4	5	50	50	100
3	Part – III		Core XI Principles of Marketing	4	0	0	0	4	5	50	50	100
4	Part – III		Core XII Auditing and Assurance	4	0	0	0	4	5	50	50	100
5	Part – III		Allied IV Business Statistics Operations Research –II	5	0	0	0	5	6	50	50	100
6	Part – IV		Skill Based Subject Soft Skills – IV	2	0	0	0	3	2	50	50	100
7	Part – IV		Environmental Studies	1	0	0	0	2	1	50	50	100
Total								26	30	350	350	700

FIFTH SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core XIII Cost Accounting	4	0	0	0	4	5	50	50	100
2	Part – III		Core XIV Principles of Financial Management	4	0	0	0	4	5	50	50	100
3	Part – III		Core XV Entrepreneurial Development	4	0	0	0	4	6	50	50	100
4	Part – III		Core XVI Income Tax Law, Theory and Practice-I	4	0	0	0	4	6	50	50	100
5	Part – III		Open Elective: Elective I 1. Economic and Corporate Laws (Shift I & II) 2. Office Management (Shift I & II) 3. E-Commerce (Shift I & II) 4. Marketing of Services (Shift II)	5	0	0	0	5	6	50	50	100
6	Part – IV		Value Education	1	0	0	0	2	1	50	50	100
Total								23	30	300	300	600

SIXTH SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Mark		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core XVII Management Accounting	4	0	0	0	4	6	50	50	100
2	Part – III		Core XVIII Industrial Law	4	0	0	0	4	6	50	50	100
3	Part – III		Core XIX Income Tax Law, Theory and Practice-II	4	0	0	0	4	6	50	50	100
4	Part – III		Elective II 1. Human Resource Management 2. Fundamentals of Insurance	4	0	0	0	5	6	50	50	100
5	Part – III		Elective III Goods and Services Tax and Custom Law	5	0	0	0	5	6	50	50	100
6	Part – IV		Extension Activity	0	0	0	0	1		50	50	100
Total								23	30	300	300	600

**CORE-I
FINANCIAL ACCOUNTING-I**

Course Code:	Credits:04
Lecture : 6 Hours Per Week	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Explain basic accounting concepts and conventions • Compute the insurance claims for Loss of Stock & Consequential Loss • Apply Average Clause to compute the Amount of Claim 	K1,K2, K3,K4, K5
CO2	<ul style="list-style-type: none"> • Identify, classify and rectify errors in the process of recording transactions and to prepare Suspense accounts • Analyze bank book (Cash Book) and pass book and prepare bank reconciliation statement 	K1,K2, K3,K4, K5
CO3	<ul style="list-style-type: none"> • Discuss the Need, Importance and Causes of Depreciation • Prepare Asset Accounts by applying various methods of Depreciation adjustments and understanding accounting provisions with respect to AS 10 	K1,K2, K3&K4
CO4	<ul style="list-style-type: none"> • Prepare Final Accounts of a Sole Trading Concern with adjustments and understanding accounting provisions with respect to AS 09 	K1,K2, K3,K4, K5
CO5	<ul style="list-style-type: none"> • Identify and apply single entry and double entry system of accounting according to the nature of business. • Prepare Royalty accounts and understand the basic concepts with respect to Provisions in AS 19-Accounting for Lease 	K1,K2, K3,K4, K5

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	2	3	3	3	3	3	3
CO3	3	3	3	3	2	2	2	2	3	3	3
CO4	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
Average	2.8	3.00	3.00	3.00	2.4	2.8	2.8	2.8	3.00	3.00	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

UNIT	CONTENTS	Hrs	CO
1	<p>UNIT- I Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies. Insurance Claims [Loss of Stock] – Estimation of stock at time of accident [Preparation of Memorandum Trading Account] – Valuation of Stock Salvage – Application of Average Clause Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim</p>	15	CO1
2	<p>UNIT- II Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit]. Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.</p>	15	CO2
3	<p>UNIT- III Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation</p>	15	CO3
4	<p>UNIT- IV Preparation of Final Accounts of a Sole Trading Concern with adjustments and accounting for Closing Stock, Outstanding, Accrual and Prepaid items, Depreciation, Bad debts & Provision, Reserve for Discount on debtors and creditors, Interest on Capital and Drawings, Manager’s Commission, loss of stock by fire and recovery of insurance claims. [Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order] Introduction to AS 9- Revenue recognition</p>	15	CO4
5	<p>UNIT- V Accounting from incomplete records – Meaning, Features, Limitations, Distinction between incomplete records [single entry] and Double Entry System – Estimation of Profit / Loss under Statement of Affairs method- Preparation of final statements by Conversion Method Royalty accounts - Meaning –Minimum Rent, Short workings - Accounting treatment in the books of Lessor & Lessee- Effect of strike, Introduction to AS 19- Accounting for lease.</p>	15	CO5

TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting With Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest editions of the books shall be referred

CORE-II**Course Title: ECONOMICS FOR FINANCE**

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Develop an understanding on the nature of economics, and understand different types of cost. 	K1,K2,K3, K4
CO2	<ul style="list-style-type: none"> Get a good insight into law of demand, determinants of demand And various methods in forecasting the demand. 	K1,K2,K3, K4
CO3	<ul style="list-style-type: none"> Get a good insight into revenue concepts, different types of competition and comparative analysis 	K1,K2,K3, K4,K5
CO4	<ul style="list-style-type: none"> Understand Concepts of National income, GDP, Per capita Income & Different methods of Calculating National Income 	K1,K2,K3, K4,K5
CO5	<ul style="list-style-type: none"> Develop an understanding about Public Finance and role of government in economic system and Study about Fiscal policy, Economic Growth. 	K1,K2,K3, K4,K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	2	3	2	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	2.80	3.00	2.40	2.80	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hours	CO
1	<p>UNIT – I Introduction to Economics – Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis.</p>	15	CO1
2	<p>UNIT – II Demand: Meaning, Definition – Types of demand – Features - Determinants of demand Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand. Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method Law of Supply: Meaning, Determinants, Assumptions of law of supply, Diagrammatic representation – Exceptions to the law of supply – Backward bending supply curve- Elasticity of supply- Factors influencing supply elasticity.</p>	15	CO 2
3	<p>UNIT – III Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under Market Structure- Perfect Competition – Monopoly- Monopolistic competition- Oligopoly-features- Comparative Analysis.</p>	15	CO3
4	<p>UNIT – IV National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.</p>	15	CO4

5	UNIT – V Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect	15	CO 5
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TEXT BOOKS:

1. Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. Dwivedi, D. N. (2009) Essentials of Business Economics. Vikas Publsiher, New Delhi, India. (ISBN: 978-81-2592-400-5)
4. Ahuja, H. L. (2017) Managerial Economics: Analysis of Managerial Decision Making. 9th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-518-7)
5. Varshney R.L., Maheshwari K. L., & Maheshwari, R. K. (2019) Business Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-738-6)
6. Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
7. Mehta, P. L. (2016) Managerial Economics - Analysis, Problems, Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-059-5)

REFERENCE BOOKS:

1. Maheshwari K. L., & Varshney R.L. (2014) Managerial Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-914-4)
2. Tulsian, P. C., & Tulsian, Bharat. (2019) Business Economics and Business & Commercial Knowledge. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-746-2)

Note: Latest edition of the books to be referred

CORE – III
FINANCIAL ACCOUNTING – II

Course Code:	Credits:04
Lecture : 6 Hours Per Week	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Prepare branch trading and P/L account for independent and wholesale branch Understand the importance of Investments and prepare Investment Accounts for an Organization. 	K1,K2,K3, K4,K5
CO2	<ul style="list-style-type: none"> List out the basis of Allocation of Departmental Expenses. Prepare Department Account with Transfers at Cost Price and Invoice Price 	K1,K2,K3, K4,K5
CO3	<ul style="list-style-type: none"> Differentiate Hire Purchase from Installment Record Hire Purchase Agreement & Calculate Interest & Prepare Hire Purchase Trading a/c, Stock and Debtors System 	K1,K2,K3, K4
CO4	<ul style="list-style-type: none"> Comprehend the Meaning, Nature and importance of Partnership Apply the accounting treatment relating to Goodwill Appropriation and Prepare accounting details relating to Admission, retirement and Death of a Partner, 	K1,K2,K3, K4
CO5	<ul style="list-style-type: none"> Explain the Need for Dissolution of partnership Describe the procedure relating to Insolvency of more than one partner but not all (Garner Vs Murray) Prepare accounting treatment relating to Dissolution and Insolvency of partnership. 	K1,K2,K3, K4,K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	2	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	2	2	3	2	3	3
Average	3.00	3.00	3.00	3.00	3.00	2.8	2.60	3.00	2.40	2.80	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

UNIT	CONTENTS	Hrs	CO
1	<p>UNIT- I Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only-Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis] Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting</p>	15	CO1
2	<p>UNIT- II Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.</p>	15	CO2
3	<p>UNIT- III Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account Instalment Sale [Theory only] – Hire purchase Vs Instalment</p>	15	CO3
4	<p>UNIT- IV Partnership Accounts - Comprehensive problems on Admission of a Partner – Retirement of a Partner – Death of a Partner Introduction to Limited liability partnership [Distinction from traditional partnership firm] [Note: Students shall be examined only with comprehensive problems in Part B & Part C]</p>	15	CO4
5	<p>UNIT- V Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution. [Note: Students shall be examined only with comprehensive problems in Part B & Part C]</p>	15	CO5

TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest edition of the books to be referred

CORE - VII PRINCIPLES OF MANAGEMENT

Course Code :	Credits 04
Lecture : 5 Hours per week	CIA Marks : 50
Exam Hours : 03	ESE Marks :50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Describe the basic concepts of Management and Identify various contributions by management thinkers made towards Management Thought • Understand the implications of Management in Indian 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> • Plan and effectively and demonstrate importance of effective Planning. • Propose & Design all the procedures involved in planning and Construct good decisions in business Scenario. 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> • Categorize various types of Organization and Determine the Employee's workload. And Allocation 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> • Concepts relating to delegating the authority in the business. • Develop overall managerial & leadership skills among students 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> • Apply different leadership styles and provide Solutions for the obstacles faced in leadership • Explain and Relate the techniques of Control and highlight the importance of Co-ordination in strengthening human efforts. 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	2.80	3.00	3.00	3.00	3.00	3.00
Correlation			3= Strong 2= Medium 1= Low								

S.No.	CONTENTS OF MODULE	Hours	Cos
1	<p>UNIT- I Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literature [Arthashastram, Mahabharatham, Thirukkural]</p>	12	CO1
2	<p>UNIT- II Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE] Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective</p>	12	CO2
3	<p>UNIT- III Organisation: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal & Informal Organization- Line, Line & Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits & Demerits, Measures to make it effective Line & Staff conflict- Arguments for & against Line & Staff - Measures to resolve conflicts Organization Structure – Factors influencing organization structure Span of Control – Factors influencing Span of management Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation</p>	12	CO3
4	<p>UNIT- IV Authority – Sources of authority – Responsibility - Accountability, Power - Influence Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective Centralisation - Decentralization-Merits & Demerits - Factors determining decentralization of authority - Distinction between delegation & decentralization Direction– Definition, Nature, Purpose – Elements - Principles</p>	12	CO4
5	<p>UNIT- V Leadership - Functions of Leader - Qualities for a Leader - Theories and Styles of Leadership. Motivation – Meaning, Features, Importance, Types and Theories [Maslow and Dogass McGregor] Co-ordination – Need, Types, Techniques and Requisites for Co-ordination Controlling – Definition, Importance, Objectives, Control Process- Requirements for an effective control system- Techniques of control</p>	12	CO5

TEXT BOOKS:

1. Gupta C. B. (2018). Business Management. 15th Ed. Sultan Chand & Sons, New Delhi. (ISBN: 978-93-5161-131-8)
2. Prasad L. M. (2019). Principles and Practice of Management. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-050-2)
3. Tripathi, P. C., & Reddy P. N. (2017). Principles of Management. 6th Ed. MCGraw Hill Education, New Delhi, India. (ISBN: 978-93-5260-535-4)
4. Jayasankar, J. (2015). Principles of Management. Margham Publication, Chennai, Tamil Nadu.
5. Koontz, Harold., & Weihrich, Heinz. (2020) Essentials of Management An International Perspective, 7th Ed. Tata McGraw-Hill Publishing, New Delhi, India (ISBN: 978-00-7062-030-8)

REFERENCE BOOKS:

1. Sharma. R. K., Gupta, Shashi. K., & Sharma, Rahul. (2019). Principles of Management. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-5359-796-2)
2. Morden, Tony. (2021). Principles of Management. 2nd Ed. Routledge Taylor & Francis Group. UK. (ISBN: 978-10-3202-250-5)
3. Pagare Dinkar. (2018). Principles of Management. 6th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-120-5)

Note: Latest edition of the books to be referred

Non Major Elective –I (For Non-Commerce Students)
RETAIL MARKETING

Course Code:	Credits:02
Lecture : 2 Hours Per Week	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the terminologies used in Retail Marketing 	K1, K2, K3
CO2	<ul style="list-style-type: none"> Demonstrate their knowledge on the importance of Choosing Location and Space optimization Compare Organised Retailing from unorganized retailing 	K1, K2, K3 ,K4
CO3	<ul style="list-style-type: none"> Enumerate the Strategies adopted by various retailers and exhibit their understanding on Financial and Human Resource Management in retailing 	K1, K2, K3
CO4	<ul style="list-style-type: none"> Define the role of Marketing Communication & Relationship Management in retailing 	K1, K2, K3
CO5	<ul style="list-style-type: none"> List out various forms of doing retail business and the career opportunities in this sector 	K1, K2, K3, K4

Mapping of Course Outcomes to Program Outcomes

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	3	2	2	3
CO5	3	3	3	3	3	2	3	3	3	3	3
Average	3.00	3.00	2.80	3.00	2.80	2.80	3.00	3.00	2.80	2.60	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	INTRODUCTION TO RETAIL MANAGEMENT: Introduction – Meaning – Characteristics – Nature of retail industry in India – Role of retailing – Trends – Retailer Characteristics - Types of Merchandise - Variety & Assortment - Services Offered.	6	CO1
2	PLANNING RETAIL LOCATIONS: Retail location and layout plan- Situation analysis - Retail model and theories of retail development – Life cycle and phases in growth of retail market – Business models in retail – Other retail models	6	CO2
3	FUNCTIONAL AREAS OF RETAILING: Strategic planning in retailing –Financial & Human Resource Planning in Retail	6	CO3
4	RETAIL MARKETING & BUYER BEHAVIOUR: Customer Need Analysis- Buying habits- Marketing Strategies- Visual Merchandising - CRM in retailing – Retail micro-marketing	6	CO4
5	FORMS OF RETAIL BUSINESS: Types of Ownership- Food Retailers - General Merchandise Retailers - Non Store Retailers - Services Retailing - Virtual Store- Mall Management- Shopping & Shopper Segments- e-tailing. Emergence of organizations of retailing- Careers in retailing.	6	CO5

TEXT BOOK:

- Michael Levy, Barton A. Weitz & Ajay Pandit, Retailing Management, Tata Mc-Graw Hill Publications, 8th Edition, 2017

REFERENCE BOOK:

- Swapna Pradhan, Retailing Management :Text and Cases, Tata Mc-Graw Hill Publications
- S. C. Bhatia, Retail Management, Atlantic Publishers
- Gibson G. Vedamani, Retail Management, 4th Edition, Jaico Publishing House
- Dr.L.Natarajan, Retail Marketing, Margham Publications

Note: Latest edition of the books to be referred.

Non Major Elective –II (For Non-Commerce Students)
PERSONAL INVESTMENT PLANNING

Course Code:	Credits:05
Lecture : 2 Hours Per Week	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the terminologies in Savings and Investment Options for Individual Investors 	K1, K2, K3
CO2	<ul style="list-style-type: none"> Classify the Long Term and Short Term Financial Goals Prepare Cash Budgets to plan for Short term and Long Term Cash requirements 	K1, K2, K3, K4
CO3	<ul style="list-style-type: none"> Enumerate the Importance of Risk Coverage & Sketch Insurance plans (both Life and General) 	K1, K2, K3
CO4	<ul style="list-style-type: none"> Plan for Retirement and old age needs and healthcare insurance and Describe Social Security measures available for Individuals 	K1, K2, K3
CO5	<ul style="list-style-type: none"> List out various tax planning options Prepare Form16 and File Returns of Individuals 	K1, K2, K3, K4

Mapping of Course Outcomes to Program Outcomes

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	3	2	2	3
CO5	3	3	3	3	3	2	3	3	3	3	3
Average	3.00	3.00	2.80	3.00	2.80	2.80	3.00	3.00	2.80	2.60	3.00
Correlation	3= Strong 2= Medium 1= Low										

Sl. NO	CONTENTS OF MODULE	Hrs	Cos
1	UNIT – I INTRODUCTION TO PERSONAL INVESTMENT PLANNING: Understanding Personal Finance- Identifying various forms of Income- Spend Less & Save More-Opportunity cost in decision making- Understanding Interest rates- Financial Success & Happiness- Need for Financial Decision Making Time Value of Money- Calculating Future & Present Values.	6	CO1
2	UNIT – II PERSONAL FINANCIAL STATEMENTS & BUDGETS: Short- Medium & Long term Investment – Goals & Objectives- Fixed Income Investment Options- Investment Schemes- Banks (SB, RD, FD), Postal Saving Schemes, Chits, Nidhi's & other Small Saving Schemes- Mutual Funds- Shares & Bonds. Use of Credit Cards. Understanding Consumer Installment Loans Financial Ratios and its implications in managing personal finance	6	CO2
3	UNIT III INSURANCE & RISK MANAGEMENT - Personal Health- Managing Life, Health and Disability Risk- Personal Property & Liability Insurance- Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies- Implications in Income Tax Planning	6	CO3
4	UNIT – IV SOCIAL SECURITY & RETIREMENT PLANNING - Social Assistance - Social Security-Social Insurance - ESI, PF, Gratuity- Introduction to Other Social Security - Schemes- Pradan Mantri Jeevan Bima Yojana, Pradan Mantri Suraksha Bhima Yojana & Atal Pension Yojana	6	CO4
5	UNIT – V INDIVIDUAL INCOME TAX PLANNING & SAVING: Ethical Tax Planning, Concepts of Form 16, Filling return of income.	6	CO5

TEXT BOOKS:

1. Ankit Gala, Investment Planning, Buzzing stock Publishing House
2. Hirt Geoffrey A, Investment Planning, Mc Graw Hill

REFERENCEBOOKS:

1. LawrenceJ. Gitman, Personal Finance Planning, Cengage Learning India Private Limited

Note: Latest edition of the books to be referred

CORE - V CORPORATE ACCOUNTING - I

Course Code :	Credits 04
Lecture : 6 Hours per week	CIA Marks : 50
Exam Hours : 03	ESE Marks :50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> State the various types of shares and implications of IPO Develop the ability to maintain Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Understand the concept of issue and redemption of debentures Give examples of ex-interest and cum-interest quotations Describe the significance of profits prior to incorporation. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Discuss the provisions of redemption of preference shares and explain the different types of redemption of preference shares. Identify the role of underwriters and List out the types of underwriting. Discuss the provisions of the Certificate of Incorporation & minimum Subscription. 	K1, K2, K3, K4, K5
CO4	<ul style="list-style-type: none"> Prepare company final accounts. Demonstrate the role of managers and compute managerial remuneration and apply provisions relating to corporate social responsibility. 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Categorize the various methods of valuation of shares and valuation of goodwill, patent, copyright, patent, trade mark. 	K1, K2, K3, K4, K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	2	2	3	3	3	3
CO2	3	1	3	3	3	2	1	3	3	3	3
CO3	3	1	3	3	3	2	1	3	3	3	3
CO4	3	1	3	3	3	2	1	3	3	3	3
CO5	3	1	3	3	3	2	1	3	3	3	3
Average	3.00	1.00	3.00	3.00	3.00	2.00	1.20	3.00	3.00	3.00	3.00
Correlation			3= Strong 2= Medium 1= Low								

SI NO	CONTENTS OF MODULE	Hrs	Cos
1	UNIT – I Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares	15	CO1
2	UNIT – II Issue & Redemption of debentures -Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures. Profits prior to Incorporation.	15	CO2
3	UNIT – III Redemption of Preference Shares, Underwriting of Shares and Debentures	15	CO3
4	UNIT – IV Preparation of Company Final Accounts as per Schedule III Companies Act 2013– Computation of Managerial Remuneration, Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.	15	CO4
5	UNIT – V Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]	15	CO5

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)

7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

Note: Latest edition of the books to be referred

CORE - VI
BANKING AND FINANCIAL SERVICES

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Classify various kinds of Commercial banks with their functions and identify the services provided by them Explain the Role of Central Bank in Administering, Controlling and Directing the Monetary Activities Understand the procedure followed by banks in opening bank account and recollect the functions of Credit Information Bureau. 	K1, K2, K3, K4, K5
CO2	<ul style="list-style-type: none"> Discuss the Features of Various Negotiable Instruments Explain the need for Endorsement and various types of Endorsement 	K1, K2, K3, K4
CO3	<ul style="list-style-type: none"> Describe the basic concepts of financial system and financial services and its role in economic environment Apply E-banking, internet banking and mobile banking for fund transfer 	K1, K2, K3, K4
CO4	<ul style="list-style-type: none"> Explain and Relate the importance of financial services like Factoring and Leasing 	K1, K2, K3, K4, K5
CO5	<ul style="list-style-type: none"> Evaluate various types of Merchant Banking, Mutual Funds and their working mechanism 	K1, K2, K3, K4, K5

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	3.00	2.8	3.00	2.8	3.00	3.00	3.00	2.80	2.60	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.NO	CONTENTS OF MODULE	Hours	Cos
1	<p>Commercial banking – definition – classification of banking system – universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending- Sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Information Bureau [CIB] - CIBIL Records and Reference.</p>	12	CO1
2	<p>Negotiable instruments – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - CTS Cheques – meaning – advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of cheque – payment in a crossed cheque – material alteration – statutory protection.</p>	12	CO2
3	<p>Introduction to Financial Services - An Overview – functions – financial services market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism.</p> <p>E-banking – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID.</p> <p>Digital wallet- National Payments Corporation of India (NPCI).</p>	12	CO3
4	<p>Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfaiting (An Overview)</p> <p>Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>	12	CO4
5	<p>Merchant banking - definition – functions – code of conduct – regulatory framework.</p> <p>Mutual funds - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).</p>	12	CO5

TEXT BOOKS:

- 1 Banking and Financial Systems– B. Santhanam (Margham Publishers)
- 2 Financial Services –B. Santhanam

REFERENCE BOOKS:

1. Banking Law Theory and Practice– Sundaram and Varshney –Sultan Chand
2. Banking Law Theory and Practice– S.N. Maheswari–Kalyani Publications
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company

Note: Latest edition of the books to be referred

CORE- IV
BUSINESS LAWS AND ETHICS

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Enumerate the essential elements of a valid contract • Classify contracts • Discuss the Rules relating to Offer, Acceptance & Consideration in contract. • Elucidate Quasi Contract & Contingent Agreements 	K1,K2,K3, K4,K5
CO2	<ul style="list-style-type: none"> • Discuss Special Contracts: Indemnity and Guarantee; Bailment and Pledge. • Analyze the remedies for breach of contract and Law of agency 	K1, K2, K3, K4, K5
CO3	<ul style="list-style-type: none"> • State the provisions relating to Sale of Goods • Differentiate sale from agreement to sell • Discuss the conditions & Warranties in a contract of sale • Explain the Doctrine of caveat emptor & Rights of an unpaid seller 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> • Demonstrate the rules under Competition Act, 2002 • Explain the composition powers and duties of Commission 	K1, K2,K3 , K4
CO5	<ul style="list-style-type: none"> • State the meaning of Ethics, its Meaning, Importance, Nature and Relevance to Business- • Discuss the Values and Attitudes and Principles of Public Life 	K1, K2, K3, K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	2	2	3
CO5	2	3	3	2	3	2	3	3	3	3	3
Average	2.80	3.00	2.80	2.80	3.00	2.80	3.00	3.00	2.60	2.60	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hours	Cos
1	<p>UNIT-I Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts</p>	12	CO1
2	<p>UNIT-II Special Contracts: Indemnity and Guarantee; Bailment and Pledge. Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.</p>	12	CO2
3	<p>UNIT-III Sale of Goods Act 1930- Important Definitions [buyer, delivery, deliverable state, document of title to goods, fault, future goods, goods, insolvent, mercantile agent, price ,seller, specific goods] - Conditions and Warranties - Performance of Contract of Sale - Rights of an Unpaid Vendor - Auction Sale – Caveat Emptor.</p>	12	CO3
4	<p>UNIT-IV Competition Act, 2002 – Objectives – Important Definitions[acquisition, agreement, cartel, consumer, enterprise, article, goods, price, relevant market, relevant geographical market, relevant product market, service, trade] Prohibition of agreements, abuse of dominant position and regulation of combinations- Competition Commission of India - Composition, Duties and Powers of Commission – Penalties – Competition Advocacy</p>	12	CO4
5	<p>UNIT-V Ethics - Meaning, Importance, Nature and Relevance to Business- Values and Attitudes- Principles of Public Life[Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership], Ethics in Business and its relationship with Law, Ethics in Business dealings, Emotional Intelligence- Concept and importance.</p>	12	CO5

TEXT BOOKS:

1. Sulphery, M. M., & Basheer, Az-har. (2018) Laws for Business. PHI Learning, India. (ISBN: 978-93-8747-267-9)
2. Sheth, Tejpal. (2017) Business Law. 3rd Ed. Pearson Education, India.(ISBN: 978-93-3258-615-4)
3. Kuchhal, M. C., & Kuchhal, Vivek. (2018) Business Law. 7th Ed. Vikas Publication, India. (ISBN: 978-93-5271-476-6)
4. Tulsian, P. C., & Tulsian, Bharat. (2020) Tulsian's Business Laws For CA Foundation Course (New Syllabus). 4th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-167-4)
5. Arora, Sushma. (2021) Taxmann's Business Laws. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9083-177-7)
6. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kappor, Rajiv., & Kapur, Vijay. (2019) Business Laws.Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-8917-410-6)
7. Jagota, Rajni. (2021) Business Laws. Scholar Tech Press, India
8. Gogna, P. P. S. (2018) Business Laws - CA Foundation. S Chand Publishers, New Delhi, India. (ISBN: 978-93-5283-356-6)
9. Varshney, G. K. (2019) Business Law. Sahitya Bhawan Publications, India.
10. N.D.Kapoor: Elements of Mercantile Law, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Aggarwal, Rashmi., & Kaur, Rajinder. (2020) Legal Aspects of Business. Pearson Education, India. (ISBN: 978-93-8955-200-3)
2. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kapoor, Rajiv., & Kapur, Vijay. (2020) N. D. Kapoor's Elements of Mercantile Law. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-89174-36-6)
3. Tulsian, P. C., & Tulsian, Bharat. (2017) Mercantile Laws for CA-CPT. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-3921-301-5)
4. Pillai, R. S. N., & Bhagavathi (2019) Business Law. 3rd Ed. S Chand & Co. Publishers, New Delhi, India.

Note: Latest edition of the books to be referred

**CORE - VIII
BUSINESS COMMUNICATION**

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Demonstrate the principles of effective communication. • Explain the relevance of 7'C in Business Communication. • Identify the barriers involved in Business communication and the means to overcome the same. • Differentiate various kinds of Business Letters • Assess the structural and contextual difference among different kinds of business letters. 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> • Prepare Formal Business Letters relating to Trade Correspondence • Draft Enquiry Letters, Business Orders, Sales Promotion Letters, Circular, Complaints to offer and Collection letters 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> • Draft Internal Correspondence relating to Business Organization • Ability to prepare Agenda, Minutes of Meeting. 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> • Prepare Letters relating to Corporate Correspondence, letter to government agencies 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> • Demonstrate the ability to generate different kinds of report based on the requirement, email writing, social media communication 	K1, K2, K3, K4, K5& K6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	2	3	2	2	2	3	3
CO4	3	3	3	3	3	3	3	2	3	3	3
CO5	2	3	3	2	3	3	3	3	2	3	3
Average	2.80	2.80	3.00	2.80	2.80	3.00	2.80	2.60	2.60	2.80	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hours	Cos
1	<p>UNIT – I</p> <p>Business communication – meaning – importance – types – directions – network – process – barriers to effective communication – importance of interpersonal skills, listening skills and emotional intelligence in workplace</p> <p>Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letter</p>	12	CO1
2	<p>UNIT – II</p> <p>Trade enquiries and replies - quotations - Orders - Complaints and Settlement</p> <p>Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.</p>	12	CO2
3	<p>UNIT – III</p> <p>Internal Correspondence – circular, notices, note preparation, announcements, memo, press release</p> <p>Communication before and after meeting – notice and agenda, minutes – Do’s and Dont’s while drafting minutes</p>	12	CO3
4	<p>UNIT – IV</p> <p>Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].</p>	12	CO4
5	<p>UNIT – V</p> <p>Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.</p>	12	CO5

TEXT BOOKS:

1. Pal, Rajendra., & Korlahalli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
2. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
3. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
4. Kalia, Shalini., & Agarwal, Shailja. (2019) Business Communication - A Practice Oriented Approach. Wiley Education, New Delhi, India. (ISBN: 978-81-2655-479-9)

REFERENCE BOOKS:

1. Chaturvedi, P. D. & Chaturvedi, Mukesh. (2020) The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. Pearson Education, New Delhi, India. (ISBN: 978-93-3258-738-0)

Note: Latest edition of the books to be referred

**CORE - IX
CORPORATE ACCOUNTING II**

Course Code :	Credits	04
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Define IFRS and financial reporting statements related to Corporate Accounting. • Develop the ability to explain AS 17 • Formulate well-reasoned arguments & to reach well considered conclusions on Business Responsibility and Sustainability Reporting 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> • Construct the revised balance sheets after alteration of share capital and internal reconstruction. 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> • Know the preparation of consolidated balance sheet of Holding subsidiary companies, profit calculation and treatment of dividend. 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> • Analyze the final statements of banking companies (New Provisions) 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> • Analyze the final statements of Insurance companies and elucidate the concepts of Insolvency and Bankruptcy Code 	K1, K2, K3, K4, K5& K6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	3	1	3	2	3	3
CO2	3	2	3	3	3	3	1	3	2	3	3
CO3	3	2	3	3	3	2	1	3	1	3	3
CO4	3	2	3	3	3	2	1	3	1	3	3
CO5	3	2	3	3	3	3	1	3	1	3	3
Average	3.00	2.00	3.00	3.00	3.00	2.60	1.00	3.00	1.40	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Sl NO	CONTENTS OF MODULE	Hrs	Cos
1	UNIT – I International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India. Financial Statements – Meaning, Objectives, Qualitative characteristics [Understanding, Relevance, Comparability, Reliability, true and fair view] of financial reporting information – Benefits of Financial reporting- Overview of Business Responsibility and Sustainability Reporting. Introduction to AS 17- Segment Reporting- Simple problems.	12	CO1
2	UNIT – II Alteration of Share Capital [Consolidation, Sub-division, conversion of shares into stock and vice versa], Accounting treatment for Internal Reconstruction and Reduction of Capital. Preparation of revised and reduced Balance sheet.	12	CO2
3	UNIT – III Holding Company Accounts AS 21 – Capital profits and Revenue profits – Cost of control– Non controlling interest – Mutual Owings – Unrealized profit on stock – Revaluation of assets and Liabilities - Bonus issue out of pre-acquisition profits & Post acquisition profits, issue of dividend out of pre-acquisition profits & Post acquisition profits - Preparation of Consolidated Balance sheets.	12	CO3
4	UNIT – IV Accounting for Banking Companies – RBI's Prudential Accounting Norms - Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3 rd Schedule of the Banking Regulation Act, 1949].	12	CO4
5	UNIT – V Accounting for Insurance Companies- Computation of claims payable-Preparation of Revenue account, Profit and Loss Account and Balance Sheet [Life insurance companies only] Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP]	12	CO5

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)

5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

Note: Latest edition of the books to be referred

**CORE - X
COMPANY LAW**

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the important concepts in Company's Act, 2013. Discuss on the various provisions related to the incorporation and filing of documents of Companies through electronic mode. Explain the contents of Memorandum of Association and Articles of Association. 	K1, K2, K3, K4, K5
CO2	<ul style="list-style-type: none"> Explain the content of Prospectus, Provisions relating to Issue of shares and analyse on the benefits of DEMAT account. Explain the Provisions relating to Listing of shares and understand LODR 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Discuss the provisions of the Company's Act 2013 for its relevant Amendment's relating to issue of securities, transfer and transmission of shares, borrowing by company and its powers to borrow. 	K1, K2, K3, K4, K5
CO4	<ul style="list-style-type: none"> Apply the provisions of the Company's Act for powers of different types of directors, dividend declaration and overview of NFRA 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Identify different types of Meetings of Company and Modes of Winding up of Company 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	2	3	3	3
CO5	3	3	2	2	3	2	3	2	3	3	3
Average	3.00	2.80	2.80	2.80	3.00	2.80	3.00	2.60	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENT OF MODULE	Hours	CO
1	<p>UNIT – I Introduction- The Companies Act 2013 – Applicability Definition of Company – Characteristics – Kinds of Companies [including key amendments such as One person company, Small company, Dormant company, Associate company, Producer company], Introduction to Limited Liability Partnership – Distinction between LLP and Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – promotion and commencement Memorandum of Association [MoA] & Articles of Association [AoA] - Doctrine of Constructive Notice- MoA Clauses - Alteration - Doctrine of Ultra Vires AoA – Contents –Alterations – Doctrine of Indoor Management – Distinction between MoA & AoA.</p>	12	CO1
2	<p>UNIT – II Prospectus –contents – Shelf Prospectus - Red herring prospectus – Abridged Prospectus- Golden rule of Legacy- Mis-statement in prospectus and their consequences Issue of securities- Public offer and private placement- Dematerialization & Dematerialization of securities- Allotment of Securities- Legal provisions governing allotment- Effect of irregular allotment- Share certificate and importance – Overview of Listing of securities and Listing , Obligatory and Disclosure Requirements [LODR]</p>	12	CO2
3	<p>UNIT – III Share Capital – Classification – Kinds of shares – Issue of shares at a premium, Prohibition of issue of shares at discount – Issue of sweat equity shares- Buy Back - Transfer and Transmission of shares- Procedure for transfer- Grounds for transmission- Distinction between transfer and transmission. Borrowing- Power of Company to borrow – Types of borrowing – <i>Ultra Vires</i> Borrowing – Debenture – Definition – Types – Difference between Debentures and Shares.</p>	12	CO3
4	<p>UNIT – IV Company management – Appointment of Key managerial personnel- Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Disqualification –Maximum no. of directorship- duties – vacation – Resignation – Removal – Annual KYC of Directors [DIR-3 KYC] Dividend – Definition – Interest & Dividend- Types of Dividend- Provisions relating to declaration of dividend. Books of accounts – Legal Provisions- Financial year- Financial</p>	12	CO4

	Statements – Annual Return –Statutory books – Auditor – Qualification & Disqualification – Appointment – Powers and duties – Rights- Audit as per Companies Act – Statutory, Cost audit, Internal audit – Overview of National Financial Reporting Authority [NFRA].		
5	UNIT – V Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolution types – Minutes Member of a company –Modes of acquiring membership – Cessation of membership- Rights and liabilities of members. Winding up – Modes of winding up – Voluntary Liquidation process.	12	CO5

TEXT BOOKS:

1. Kapoor, N. D. (2020) Company Law and Secretarial Practice. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-167-7)
2. Shukla, S. M., & Jain, K. (2021) Company Law and Secretarial Practice. Sahitya Bhawan Publications, India. (ISBN: 978-81-9523-155-3)
3. Gogna, P. P. S. (2016) A Textbook of Company Law. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-120-2)
4. ICSI (2020). Company law Study Material for Executive Programme. Institute of Company Secretaries of India, New Delhi, India.
5. ICSI (2020). Company law Study Material for Professional Programme. Institute of Company Secretaries of India, New Delhi, India.

REFERENCE BOOKS:

1. Taxmann (2021) Companies Act 2013 – As Amended by the Companies (Amendment) Act 2020. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-9058-594-6)
2. Gaffoor, P. M. S., & Thothadri, S. (2014) Company Law & Secretarial Practice II. Vijay Nicole Imprints Publication, Chennai, Tamil Nadu, India. (ISBN: 978-81-8209-368-3)

Note: Latest edition of the books to be referred

**CORE XI
PRINCIPLES OF MARKETING**

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Define marketing and Explain the evolution of marketing orientation. • Develop an idea about Marketing and its functions • Explain the innovations in Modern Marketing. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> • Explain Marketing Environment including macro and micro environment. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> • Enhance the knowledge on marketing segmentation. • Make student understand about Marketing Mix and various product and pricing decision • Explain Product life cycle 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> • Equip the student to take effective distribution decision. • Analyse various sales promotion mix strategies for products and services 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> • Demonstrate the consumer behavior and illustrate about current trends in marketing environment 	K1, K2, K3, K4, K5& K6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	2	3	2	3	3	2	2	2	3	3	3
CO5	3	2	3	2	2	3	3	3	3	3	3
Average	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hours	CO
1	UNIT- I Introduction to marketing – Meaning – Definition – Functions of Marketing-Functions of Exchange, Function of Physical Supply, Facilitating Functions – Role & Importance of Marketing – Orientation of Marketing Concepts-Production, Sale, Customer, Societal - Classifications of Markets.	12	CO1
2	UNIT- II Marketing Environment – Micro Environment -Suppliers, Marketing Intermediaries, Customers, Competitors, Public- Macro Environment-Demographic, Economic, Political and legal, Social and Cultural, Physical, Technological.	12	CO2
3	UNIT- III Market Segmentation – Concept – Benefits – Basis and Levels. Marketing Mix- Meaning – Elements of Marketing Mix- Product, Price, Promotion, Distribution Product Life Cycle –Stages and applications in business [Pre and Post introduction] Product Mix – Pricing Policy & Methods.	12	CO3
4	UNIT- IV Channels of Distribution – Importance – Selection of Distribution Channel – Importance of logistics and supply chain. Promotion Mix- Kinds & Factors affecting Promotion Mix Advertisement – Objectives – Kinds & Benefits – Sales Promotion & Personal Selling.	12	CO4
5	UNIT- V Consumer Behaviour – Factors influencing consumer behavior – consumer buying decision process – Buying Motives – Overview of Consumerism and Consumer Protection Act, 2018 Recent trends – Virtual marketing, Green marketing, Digital marketing, Affiliate marketing, Social media marketing, Role of Artificial Intelligence and IoT in marketing.	12	CO5

TEXT BOOKS:

1. Kotler. Philip., Armstrong. Gary., Harris. Lloyd. D., & He. Hongwei. (2020) Principles of Marketing. 8th Ed. Pearson Education, US. (ISBN:978-12-9226-956-6)
2. Jobber. David., & Ellis. Chadwick. Fiona. (2016) Principles and Practice of Marketing. 8th Ed. McGraw-Hill Inc., US. (ISBN: 978-00-7717-414-9)
3. Gupta, C. B., & Rajan. Nair. (2018). Marketing Management Text & Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-121-9)
4. Jayasankar, J. (2016). Marketing. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Etzel, Michael., Walker Bruce, J., Stanton, William., & Pandit, Ajay. (2017) Marketing. 14th Ed. Tata McGraw Hill Education, US. (ISBN: 978-00-7015-156-7)
2. Sharma. Kavita., & Aggarwal, Swati. (2018) Principles of Marketing. Taxmann Publisher, New Delhi, India. (ISBN: 978-93-8795-783-1)
3. Kotler, Philip., & Keller, Lane Kevin. (2018) Marketing Management. 15th Ed. Pearson Education, India. (ISBN: 978-93-3258-740-3)

Note: Latest edition of the books to be referred

CORE - XII
AUDITING AND ASSURANCE

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Explain the terminologies related to auditing • Appreciate the Importance of Audit Engagement and Planning • Discuss the Assessment of Audit risk • Analyze the Impact of technology in auditing. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> • Brief introduction to audit standard and quality control. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> • Apply the provisions of Companies Act in relation to appointment of company auditor and the procedure for Branch audit and Joint Audit 	K1, K2, K3, K4, K5
CO4	<ul style="list-style-type: none"> • Explain the Audit of items of financial statements and Standards on Auditing 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> • Understand the importance and contents of Audit Report. 	K1, K2, K3, K4, K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	3	2	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3	3	2	3	3
CO5	3	3	3	3	2	3	3	3	2	3	3
Average	3.00	3.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hours	Cos
1	<p>UNIT – I Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit. Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers. Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system. Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit-Corporate Governance audit- Social audit.</p>	12	CO1
2	<p>UNIT – II Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.</p>	12	CO2
3	<p>UNIT – III Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.</p>	12	CO3
4	<p>UNIT – IV Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses. Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets</p>	12	CO4
5	<p>UNIT – V Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors’ report- An overview of Independent auditor’s report and its presentation.</p>	12	CO5

TEXT BOOKS:

1. Agarwal, O. P. (2014) Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5142-848-0)
2. Kumar, Pavan K. C. H. (2013) CA-IPCC Auditing and Assurance. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2199-830-7)
3. Saxena., Appannaiah., & Reddy. (2010) Auditing-I (Including Skill Development). Himalaya Publishing House, India. (ISBN: 978-93-5024-039-7)
4. Pagare, Dinkar. (2020). Principles and Practice of Auditing. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-170-7)
5. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2020) A Hand Book of Practical Auditing, 15th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2192-041-4)
6. Saxena, R. G. (2020) Principles and Practice of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-335-2)
7. Jena, Biswa Mohana., & Satapathy, Sanjay Kumar. (2019) Principles and Practices of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-421-2)
8. Natrajan, L. (2016) Practical Auditing. Margham Publications, Chennai, Tamil Nadu, India. (ISBN: 978-93-8324-276-4)
9. ICAI Study material on Auditing for intermediate Course

REFERENCE BOOKS

1. Zad, N. S. (2019) Company Accounts & Auditing Practices. Taxmann's Scanner Publication, India.
2. ICAI (2020) Auditing and Assurance - Study Material - Paper-6. The Institute of Chartered Accountants of India Publications, New Delhi, India.
3. Chhabra, Sanjay., Talukder, A. K., & Pandey, S. K. (2015) Advanced Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5202-282-3)

Note: Latest edition of the books to be referred

**CORE XIII
COST ACCOUNTING**

Course Code :	Credits 04
Lecture : 6 Hours per week	CIA Marks : 50
Exam Hours : 03	ESE Marks :50

Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Define the meaning of Cost Accounting, Financial Accounting and Management Accounting • List the objectives of cost accounting • List out the requirements of installing a costing system and the stages in installation • Identify the significance of reconciliation of statements 	K1 & K2
CO2	<ul style="list-style-type: none"> • Define material control by different methods of price computation • State the meaning of Inventory turnover and Economic ordering Quantity • Identify the methods of calculating stock levels 	K2
CO3	<ul style="list-style-type: none"> • Describe the methods of calculating Labour turnover and also reducing cost. • Explain the different types of bonus Plans 	K3
CO4	<ul style="list-style-type: none"> • Demonstrate the importance of Overhead costs and their classification • Prepare apportion of Overheads and re-distribute it to various departments and Prepare statement showing Machine Hour Rate 	K3
CO5	<ul style="list-style-type: none"> • Outline the procedure involved in computing Job, Batch and Contract Costing • Analyze the meaning and features of process costing with its advantages and disadvantages • Categorize the various types of process losses 	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	2	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
CO6	3	2	3	3	3	2	3	3	3	3	3
Average	3.00	2.17	3.00	3.00	3.00	2.33	3.00	3.00	3.00	3.00	3.00
Correlation			3= Strong 2= Medium 1= Low								

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	<p>UNIT – I COST ACCOUNTING Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver. Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid] Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with Financial books.</p>	12	CO1
2	<p>UNIT – II MATERIAL COST [Introduction to CAS 6] Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card. Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).</p>	12	CO2
3	<p>UNIT – III EMPLOYEE/ LABOUR COST [Introduction to CAS 7] Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor’s, Merrick’s,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only) Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman’s salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages & Attendance bonus, Employer’s contribution towards retirement) Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.</p>	12	CO3
4	<p>UNIT – IV OVERHEADS [Introduction to CAS 3] Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment & Reapportionment and its methods Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour) Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.</p>	12	CO4

5	UNIT – V METHODS OF COSTING Job Costing- Preparation of Job cost sheet and Job cost ledger Batch Costing- Computation of Economic Batch Quantity only Contract Costing – Preparation of Contract ledger, Contractee’s account only Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production) Service Costing- Transport and Cinema theatre only.	12	CO5
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TEXT BOOKS:

1. Shukla, M. C., Gupta, M. P., & Grewal, T. S. (2019) Cost Accounting. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-635-2)
2. Tulsian, P. C., & Tulsian, Bharat. (2017) Cost Accounting for CA-IPC (Group-I). S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-336-7)
3. Jain, S. P., Narang, K. L., Agrawal, Simmi., & Sehgal, Monika. (2019) Cost Accounting: Principles and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-8947-786-3)
4. Thothadri, S., Nafeesa, S., & Jalalutheen, R. B. S. A. (2019) Cost Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-692-2)
5. Hanif, M. (2017) Modern Cost and Management Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-00-7014-493-4)
6. Cost Accounting (Paper-8), The Institute of Cost Accountants of India.
7. Cost & Management accounting (Paper-3 Intermediate), The Institute of Chartered Accountants of India.

REFERENCE BOOKS:

1. Bhalla, Kapileshwar., & Sharma, Parveen. (2020) Problems and Solutions in Cost and Management Accounting for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-9018-539-9)
2. Reddy, T. S., & Reddy, Hari Prasad Y. (2020) Cost Accounting. Margham Publications, Chennai, Tamil Nadu, India.
3. Arora, M. N. (2021) Cost Accounting: Principles and Practice. 13th Ed. Vikas Publishing, Chennai, Tamil Nadu, India. (ISBN: 978-93-5453-026-5)

Note: Latest edition of the books to be referred

e-resources

- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>
- <https://icmai.in/CASB/casb-resources.php>
- https://www.icai.org/post.html?post_id=17759

CORE - XIV
PRINCIPLES OF FINANCIAL MANAGEMENT

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Demonstrate understanding of capital structure, its source and leverage concepts. Mention the objectives, Need and importance of financial management. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Explain the Nature and Importance of Capital Budgeting & Solve the given problems on capital budgeting and investment decision. 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> Describe the relative merits of various sources of raising capital. Recall various cost to be considered in computing cost of capital. Compute cost of individual source of capital and also their overall averages based on specific information. 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> Explain the concept of dividend policy, its relevance and various models associated with dividend policy. Analyse the Dividend Models proposed by Walter's, Gordon's, M.M. Hypothesis. 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Elucidate the Nature of and types of Working Capital Determine the factors affecting working capital requirement and calculation of working capital based on given information. 	K1, K2, K3, K4, K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	2	3	3	3	2	3	3
CO2	3	2	3	3	2	3	3	3	2	3	3
CO3	3	2	3	3	2	3	3	3	2	3	3
CO4	3	2	3	3	2	3	3	3	2	3	3
CO5	3	2	3	3	2	3	3	3	2	3	3
Average	3.00	2.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S. No.	CONTENTS OF MODULE	Hours	CO
1	UNIT-I Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Leverage concept – computation of Financial, Operating and Combined leverage, EBIT – EPS Analysis [Problems]	12	CO1
2	UNIT-II Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period, Discounted Pay Back– Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR), Profitability Index, Sensitivity Analysis – Risk Analysis, Decision Tree Analysis. [Problems]	12	CO2
3	UNIT-III Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – Weighted Average cost of capital (WACC) [Problems]	12	CO3
4	UNIT-IV Dividend policies – Factors affecting dividend policies - Dividend Models (Walter’s, Gordon’s, Modigliani Miller Hypothesis only. [Problems]	12	CO4
5	UNIT-V Working capital – components of working capital – working capital operating cycle – Factors influencing working capital –Forecasting of working capital requirement. [Problems]	12	CO5

TEXT BOOKS:

1. Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-9057-725-5)
2. Berk, Jonthan., & Demarzo, Peter. (2016) Financial Management. Pearson Education, New Delhi, India. (ISBN: 978-93-3257-650-6)
3. Rustagi, R. P. (2020) Taxmann's Fundamentals of Financial Management. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9012-836-5)
4. Chandra, Prasanna. (2019) Financial Management, Theory and Practice. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-652-6)
5. Chandra, Prasanna. (2020) Fundamentals of Financial Management. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-126-1)
6. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Financial Management for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-133-9)
7. Jhabak, Pawan. (2015) Advanced Financial Managment. Himalaya Publishing House, India. (ISBN: 978-93-5097-011-9)

REFERENCE BOOKS:

1. Maheswari, S. N. (2018) Financial Management. Sultan Chand & Sons Publishers, New Delhi, India.
2. Khan, M. Y., & Jain, P. K. (2018) Financial Management: Text, Problems and Cases. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-218-4)
3. Kishore, Ravi M. (2020) Taxmann's Financial Management-Theory/Problems/Cases. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-8992-174-8)

Note: Latest edition of the books to be referred

CORE - XV
ENTREPRENEURIAL DEVELOPMENT

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define entrepreneur, understand the several theories of entrepreneurship and recognize the entrepreneurial development in India. Develop entrepreneurial skills among women and social entrepreneurs. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Conceive new business ideas and identify project opportunities together with problems to be faced and measures to overcome it. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Analyze and select the types of Entrepreneurial development agencies at state and national level and to elucidate the role played by MSME 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Find the sources of finance and integrate the knowledge about government incentives, subsidies policies, tax concession to SSI units. Find the short term and long term incentives available to entrepreneurs. 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> Deliberate fund raising and types of investors, angel investor. Analyse case studies pertaining to entrepreneurship 	K1, K2, K3, K4 & K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	2	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.80	3.00	2.20	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hours	CO
1	<p>UNIT I Entrepreneurship –Meaning – Origin, Overview of theories of Entrepreneurship, Entrepreneurial traits- Factors influencing Entrepreneurship – Contemporary entrepreneurship – Intrapreneur, Social entrepreneur, Multidisciplinary entrepreneur, International entrepreneurship, Cross border entrepreneurship. Women Entrepreneur- Role and way forward- Practical scenario. Start-ups- Difference between start up and Small business- Perfect time for start-up.</p>	12	CO1
2	<p>UNIT II Identification of Business Opportunities- Business Idea Generation- Business plan- Formulation, Components of ideal business plan & Evaluation– Setting up of management team Incubation centers – Meaning, Role & Importance. Project formulation stages- Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.</p>	12	CO2
3	<p>UNIT III Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education & Training [NCVET], National Skill Development Corporation [NSDC], District Industries Centre [DIC] – Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship & Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies. Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]</p>	12	CO3
4	<p>UNIT IV Incentives & Schemes Short Term Training Schemes/Initiatives- Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme- Udaan - School Initiatives and Higher Education India- International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT), Long Term Training Schemes/Initiatives- Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]</p>	12	CO4

5	UNIT V Fund raising- Types of Investors- Angel, Seed, Crowd, Venture capital, Private equity funds- Identification of ideal funding method Case study – (Uber, Zomato, Oyo, Practo, PayTM, Zerodha, Red bus, Urban clap)	12	CO5
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TEXT BOOKS:

1. Khanka, S. S., (2015) Entrepreneurial Development. S. Chand & Co Publisher, New Delhi, India.
2. Suresh, Jayshree. (2017) Entrepreneurial Development. Margham Publication, Chennai. Tamil Nadu. India. (ISBN: 978-93-8143-011-8)
3. Bhatia, R. C. (2020) Entrepreneurship: Business and Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-172-1)
4. Gupta, C. B., & Khanka, S. S. (2017) Entrepreneurship & Small Business Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-094-6)
5. Sharma, Sangeeta. (2018) Entrepreneurship Development. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-270-4)
6. Gupta, C. B., & Srinivasan, N. P. (2020) Entrepreneurial Development. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-132-5)

REFERENCE BOOKS:

1. Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
2. Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
3. Desai, Vasant. (2019) The Dynamics Of Entrepreneurial Development And Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-028-7)

Note: Latest edition of the books to be referred

CORE XVI
INCOME TAX LAW, THEORY AND PRACTICE –I

Course Code :	Credits	04
Lecture : 5 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Define the term Income, Person, Assessment Year, Previous Year, Assesse. • Describe the provisions connected with Residential status of Individual, Firm & Company. • Explain the bases for computation of Agricultural Income 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> • Explain the meaning of Salaries under Income Tax Act 1961 and apply the provisions to solve problems. 	K1, K2, K3, K4, K5
CO3	<ul style="list-style-type: none"> • Discuss House Property income under Income Tax Act 1961 and apply the provisions to solve problems. 	K1, K2, K3, K4, K5
CO4	<ul style="list-style-type: none"> • Describe the meaning of Business and profession and their profit and Gains under Income Tax Act 1961 and apply the provisions to solve problems 	K1, K2, K3, K4, K5&K6
CO5	<ul style="list-style-type: none"> • Analyse the role of Income Tax Authorities and explain in detail on PAN 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	3	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	2	3	3	3	2	3	3
Average	3.00	2.80	2.80	2.80	2.80	3.00	3.00	3.00	2.60	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	HOURS	CO
1	UNIT – I Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation.	12	CO1
2	UNIT – II Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary	12	CO2
3	UNIT – III House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] -Unoccupied property [Sec23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.	12	CO3
4	UNIT – IV Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.	12	CO4
5	UNIT – V Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).	12	CO5

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Singhania, Vinod K., & Singhania, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.
3. Ahuja, Girish., & Gupta, Ravi. (2021) Practical Approach to Direct & Indirect Taxes. Commercial Law Publishers, India. (ISBN: 978-93-9030-368-7)

Note: Latest edition of the books to be referred

ELECTIVE-I
Open Elective Paper I – Economic and Corporate Laws
(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Describe the Foreign Exchange Management Act, 1999 contraventions and penalties. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Discuss the role of financial intermediaries in Prevention of Money Laundering, Penalties and the adjudication procedure 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Explain the meaning and importance of Prohibition of Benami transactions & re-transfer of property by benamidar and Penalties & Prosecution 	K1, K2, K3, K4, K5& K6
CO4	<ul style="list-style-type: none"> Discuss the provisions relating to the Competition Act 2002 in correspondence with the duties, powers and functions of the competition commission. 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Understand Intellectual Property Rights in India and its role in business Describe Right to Information Act 2005 & its application 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	3	2	3	2	2	3	3	3	3
Average	3.00	3.00	2.80	2.80	2.80	2.80	2.80	3.00	2.80	2.60	3.00
Correlation	3= Strong 2= Medium 1= Low										

SNO	CONTENTS OF MODULE	Hrs.	Cos
1	Foreign Exchange Management Act, 1999: Introduction, Board structure of FEMA, Definitions, Regulation & Management of Foreign Exchange, Contraventions & Penalties – Procedure for Compliance	12	CO1
2	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the offence of Money Laundering, Obligations of Banking Companies, Financial Institutions and Intermediaries or a person carrying on a designated business or profession, Adjudication authorities & Procedures	12	CO2
3	The Benami Transactions (Prohibition) Act, 1988 Definitions – Prohibition of Benami Transactions - Prohibition of the right to recover property held benami - Prohibition of the right to recover property held benami - Prohibition on re-transfer of property by benamidar – Adjudication Authorities – Penalties & Prosecution	12	CO3
4	Competition Act, 2002 Definitions - Prohibition of agreements- Prohibition of abuse of dominant position – Regulation of Combinations- Enforcement Mechanisms. Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy – Adjudication- Authorities – Penalties & Prosecution	12	CO4
5	Intellectual Property Rights in India Copyright Act 1957 – Meaning – Copyright Authorities – Infringement of Copyright – The Trade and Merchandise Marks Act 1958 – Uses of Trademarks and Registered Users – The Patents Act 1970 –Rights of Investor- The Designs Act 1911- Miscellaneous. Right to Information Act 2005 – Application – Mode of payment – Appeal to the commission	12	CO5

TEXT BOOKS:

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai.

REFERENCE BOOKS:

1. Bare Acts
2. Corporate Laws, Taxman, (latest).
3. S. Santhakumar's – Introduction to Environmental Law, – Lexis Nexis

Note: Latest edition of the books to be referred

Open Elective Paper I – Office Management
(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> •Analyse and Describe the importance of Front Office Management and relevance of Virtual offices 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> •Explain the Success Rules for Office Managers •Describe the Ten Commandments of office Management 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> •Apply Principles Office Accommodation & Landscaping •Understand the importance of Lighting and workplace Ambience 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> • Elaborate the importance of office systems and procedures • Explain effective usage of office machines and equipment • Design and use office forms for better control 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> •Explain the importance of record keeping •Demonstrate filing procedure for Modern office management and control 	K1, K2, K3, K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	3	2	2	3
CO5	3	3	3	3	3	2	2	3	3	3	3
Average	3.00	3.00	2.80	2.80	2.80	2.80	2.80	3.00	2.80	2.60	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	MODERN OFFICE AND ITS FUNCTIONS: Introduction — Meaning of Office — Office Work — Office Activities — The Purpose of an Office — Office Functions — Importance of Office — The Changing Office — The Paperless Office — Virtual Office	12	CO1
2	OFFICE MANAGEMENT : Management — Principles of Management — Office Management — Elements of Office Management — Functions of Office Management — Office Manager — Success Rules for Office Managers — The Ten Commandments — Functions Office Management.	12	CO2
3	OFFICE SPACE & ENVIRONMENT MANAGEMENT: Introduction — Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout.-Office Lighting — Types of Lighting Systems — Designing a Lighting System— Benefits of Good Lighting in Office — Ventilation — Interior Decoration— Furniture — Freedom from Noise and Dust — Safety from Physical Hazards — Sanitary Requirements — Cleanliness — Security — Secrecy.	12	CO3
4	OFFICE SYSTEMS AND PROCEDURES : The Systems Concept — Definitions — Systems Analysis — Flow of Work — Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated OFFICE MACHINES AND EQUIPMENT : Objects of Mechanisation — The Criteria for Selection — Types of Office Machines — Miscellaneous Machines OFFICE FORMS — DESIGN, MANAGEMENT AND CONTROL: Office Forms — Control — Forms Designing — Form Sets — Continuous Stationery.	12	CO4
5	RECORDS MANAGEMENT : Records — Importance of Records — Records Management — Filing — Essentials or Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing — Selection of Suitable Indexing System — The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme — Modern Tendencies in Records Making	12	CO5

TEXT BOOK:

1. P.K. Ghosh, “Office Management”, Sultan Chand & Sons. New Delhi
2. R.K. Chopra, Office Management, Himalaya Publishing House

REFERENCE BOOKS.

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai& Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.

Note: Latest edition of the books to be referred

Open Elective Paper I – E-Commerce
(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Explain the Role of Internet and Web in E-Commerce 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Understand various E-commerce business models and concepts, the internet and World Wide Web: Ecommerce Infrastructure and its Role of Automation & Artificial Intelligence in E-Commerce 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Elaborate Building an ecommerce web site, Security and payment 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Analyse marketing concepts Online retailing and services 	K1, K2, K3, K4,
CO5	<ul style="list-style-type: none"> Explain Social networks, auctions & Implementation of E-commerce Evaluate the Efficiency of E-Commerce portals and the relative merits & limitations 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	3	3	3	2	3	3	3	3	3
Average	3.00	3.00	2.80	2.80	2.80	2.80	3.00	3.00	2.80	2.60	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E- Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities; Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce	12	CO1
2	E-commerce business models and concepts, The internet and World Wide Web: Ecommerce Infrastructure E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features, Role of Automation & Artificial Intelligence in E- Commerce	12	CO2
3	Building an ecommerce web site, Security and payment Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	12	CO3
4	E-commerce marketing concepts, Online retailing and services Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online - Online financial services, Online Travel Services, Online career services	12	CO4
5	Social networks, auctions & Implementation of E-commerce. Social networks and online communities, online auctions, E-commerce portals	12	CO5

TEXT BOOK:

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI

REFERENCE BOOKS:

1. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
2. Frontiers of E-Commerce Ravi Kalkota , TM
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

Note: Latest edition of the books to be referred

Open Elective Paper I – Marketing of Services
(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define and Discuss the Components of Service Marketing Mix 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Explain the Factors influencing Consumer Behaviour for various services & Discuss the Service Quality dimensions 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Describe the Service Delivery Process and Illustrate the Customer Retention Strategies & its Benefits 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Discuss the Strategic Issues in Services Marketing & importance of Segmentation, Targeting and Positioning 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Identify the Challenges of Services Marketing Apply the Concept of Services Marketing at Industry Level 	K1, K2, K3, K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	2	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	2	2
CO4	3	3	3	3	3	3	3	3	2	2	2
CO5	3	3	3	2	3	2	2	3	3	3	2
Average	3.00	3.00	2.80	2.80	2.80	2.80	2.80	3.00	2.80	2.60	2.00
Correlation	3= Strong 2= Medium 1= Low										

SNO	CONTENTS OF MODULE	Hrs	Cos
1	INTRODUCTION TO SERVICE MARKETING Meaning, Definition, Characteristics, Components, 7p's of Service Marketing-Classification of Service Marketing, Factors Leading to a Service Economy.	12	CO1
2	SERVICE CONSUMER BEHAVIOUR Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions	12	CO2
3	THE SERVICE DELIVERY PROCESS- Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits	12	CO3
4	STRATEGIC ISSUES IN SERVICE MARKETING Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services- How to Create a positioning Strategy, Developing and maintaining Demand and Capacity.	12	CO4
5	CHALLENGES OF SERVICE MARKETING- Marketing Planning for Services, Developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services.	12	CO5

TEXT BOOKS:

1. GovindApte, Services Marketing, Oxford University Press India
2. L . Natarajan, Services Marketing, Margham Publications, Chennai

REFERENCE BOOKS:

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia.
3. Helen Woodruff, Services Marketing, Macmillan India Limited

Note: Latest edition of the books to be referred

CORE - XVII
MANAGEMENT ACCOUNTING

Course Code :	Credits	04
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Understand the meaning of management accounting and will analyse and interpret the financial statements Acquire and strengthen their fundamental knowledge in management accounting concept. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Prepare Ratios and Analyse the Profitability, Liquidity and Stability of Business 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> Prepare cash flow statement and understand its objectives 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Explain the significance of budget and to prepare and analyse budgets. 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> Illustrate the concept of marginal costing and also to apply the concept in decision making. 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	3	2	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3	3	2	3	3
CO5	3	3	3	3	2	3	3	3	2	3	3
Average	3.00	3.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hrs	Cos
1	UNIT-I Management Accounting – Meaning, Objectives, Functions, Significance and Limitations – Relationship between Management Accounting, Cost Accounting & Financial Accounting. Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.	12	CO1
2	UNIT-II Ratio analysis - interpretation, benefits and limitations. Classification of ratios – based on purpose, user, financial statements Computation of ratios including preparation of Income Statement and Balance sheet liquidity/ Solvency , [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio] Profitability – Return on Capital Employed [ROCE]- Return on shareholder’s funds, Return on Equity Shareholder’s funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio Turnover – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.	12	CO2
3	UNIT-III Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method.	12	CO3
4	UNIT-IV Budget and budgetary control- meaning, objectives, merits - Types of budgets- Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash], Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY	12	CO4
5	UNIT-V Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing. Applications of Marginal Costing in Decision Making – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factory analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.	12	CO5

TEXT BOOKS:

1. Maheswari, S. N. (2015) Management Accounting. Sultan Chand Publications, New Delhi, India.
2. Srinivasan, N. P., & Murugan, Sakthivel M. (2018) Principles and Practice of Management Accounting. New Age International Publishers, India. (ISBN: 978-81-2243-078-3)
3. Khan, M. Y., & Jain, P. K. (2017) Management Accounting: Text, Problems and Cases. 7th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-678-8)
4. Pillai, R. S. N., & Bagavathi, V. (2018) Management Accounting. S Chand & Co Publisher, New Delhi, India.
5. Prasath, Saravana. (2019) Advanced Management Accounting. Wolters Kluwer Publisers, India. (ISBN: 978-93-8933-504-0)
6. Sharma and Shashi K. Gupta- Management accounting, Kalyani Publishers

REFERENCE BOOKS:

1. Reddy, T. S., & Reddy, Hari Prasad Y. (2019) Management Accounting. Margham Publication, Chennai, Tamil Nadu, India.
2. Gupta, K. L. (2018) Management Accounting. Sahitya Bhawan Publications, Agra, India.
3. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Cost and Management Accounting with Quick Revision Book. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-171-1)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting Theory and Problem Based MCQs. Taxmann's Publication, New Delhi, India.

Note: Latest edition of the books to be referred

**CORE - XVIII
INDUSTRIAL LAW**

Course Code :	Credits	04
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Define Factory as per Factories Act, 1948 • Deliberate the details of various welfare, Safety and Health measures available to workers in a factory • Explain the Working hours of Adults, Holiday rates, Employment of young persons, employment of women. 	K1, K2, K3, K4, K5
CO2	<ul style="list-style-type: none"> • Discuss procedure for Registration of Trade Unions • Understand the need for raising General Funds • Elaborate the Immunity from civil and criminal liability and penalties and procedures. • Deliberate the Importance of Minimum Wages Act, 1948. • Explain the components of Minimum wages &, Fixation and revision of wages. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> • Discuss the meaning of Industrial Disputes • Elaborate the objectives of ‘The Industrial Disputes Act,1947’ • Distinguish strikes, Lockouts, Layoff and Retrenchment 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> • Deliberate the Nature and scope, definitions, rules of ‘The workmen’s compensation Act1923 • Differentiate Permanent, partial and temporary disablement. and the compensation 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> • Explain the importance of Social Security Schemes and the Role of Employer and Employee as per The Employees Provident Fund Act 1952 • Discuss the contribution to the Fund, advances and withdrawals from PF • Brief the Eligibility & Coverage of ESI & Benefits of the ESI Act, 1948 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	2	3	3	3	2	3	3
CO2	3	3	2	3	2	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	3	2	3	3
CO4	3	3	2	3	2	3	3	3	2	3	3
CO5	3	3	2	3	2	3	3	3	2	3	3
Average	3.00	3.00	2.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

SNO	CONTENTS OF MODULE	Hrs.	Cos
1	The Factories Act 1948: Preliminaries and definition- hazardous process- Approval, Licensing and Registration of factories, Occupier- its duties, Inspecting Staff- powers of inspecting staff, certifying surgeons, appointment and duties. Provisions of Health and Safety, welfare, working hours of adults, women and young person wages, Holidays. Employment of women and young person.	12	CO1
2	Trade Union Act 1926: Definition, registration of trade union, cancellation, Re- registration of union. Rights and liabilities of trade union. Funds for political purpose, General funds, Immunity from civil and criminal liability. The Minimum Wages Act 1948: The Minimum Wages Act 1948- Interpretation- minimum wages- Procedure for fixing wages- committee and advisory boards- wages in kind- payment of Minimum Wages.	12	CO2
3	The Industrial Disputes Act 1947: Definition- objectives- Authorities under the Act- Duties- strike- definition- Types- public utility service- non- public utility service- provisions- Lock-out- Definition- Provision Lay-off and Retrenchment- Difference between: Lockout / layout, Lockout / Retrenchment, Lockout / closure.	12	CO3
4	The Workmen's Compensation Act 1923: Nature and Scope- definition- Rules regarding workmen's compensation- Meaning of accident- Amt. of compensation: permanent, partial and temporary disablement.	12	CO4
5	Employee's Provident Fund Act 1952- Definition- Scope, Nature and Objects- Coverage Provisions regarding contribution to the fund- Advances/ Withdrawals from PF. Employee's State Insurance Act 1948 : Meaning- Purpose- Contribution- Powers and Functions- Benefits- Disputes and Claims.	12	CO5

TEXT BOOKS:

1. Kapoor, N.D, Mercantile Law including Company Law and Industrial Law, SultanChand and Sons.
2. Mercantile law: M.C. Shukla

REFERENCE BOOKS:

1. Hand book of Mercantile Law: E. Venkatesan
2. Labour legislation in India: R. N. Bose

Note: Latest edition of the books to be referred

CORE-XIX
INCOME TAX LAW, THEORY AND PRACTICE – II

Course Code :	Credits	04
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Discuss the meaning of Capital gains under Income Tax Act 1961 and apply the provisions to solve problems. 	K1, K2, K3, K4, K5 & K6
CO2	<ul style="list-style-type: none"> Describe Income from Other Sources under Income Tax Act 1961 and apply the provisions to solve problems. 	K1, K2, K3, K4, K5 & K6
CO3	<ul style="list-style-type: none"> Explain the provisions of Set off, Carry Forward of losses & Clubbing of Income under Income Tax Act 1961. 	K1, K2, K3, K4, K5 & K6
CO4	<ul style="list-style-type: none"> Elaborate the provisions of Chapter VI A of Income Tax Act 1961 and solve simple problems. 	K1, K2, K3 & K4
CO5	<ul style="list-style-type: none"> Analyse the different assessment procedures and define TDS, E>Returns & PAN. Prepare Form 16 and Filling Individuals Tax Returns and understand the Provisions for procedure for re-assessment 	K1, K2, K3 & K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	3	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	2	3	3	3	2	3	3
Average	3.00	2.80	2.80	2.80	2.80	3.00	3.00	3.00	2.60	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hrs.	Cos
1	UNIT – I Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.	12	CO1
2	UNIT – II Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.	12	CO2
3	UNIT – III Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.	12	CO3
4	UNIT – IV Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U – Deduction in respect of income – Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]	12	CO4
5	UNIT – V Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process	12	CO5

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Singhanian, Vinod K., & Singhanian, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.

Elective II
HUMAN RESOURCE MANAGEMENT
(Intra Department Elective – Shift I & II)

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Explain the Nature & Importance of HRM • Compare and Contrast Human Resource Management and Personnel Management. • Deliberate the Qualities of a HR Manager 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> • Analyse the Importance of HRP and Illustrate the factors influencing HRP. • Discuss the sources of recruitment and the process of selection. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> • Demonstrate a holistic view of training and training methods • Differentiate Training from Development 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> • Explain the Factors influencing Job Satisfaction • Discuss the Importance of Motivation at work and Deliberate Motivation Theories proposed by Maslow, Herzberg and McGregor • Identify the factors influencing compensation planning • Elucidate the nature, importance and methods of performance appraisal. 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> • Develop a need based planning for Transfers and Promotions for the employee in an Organization. • Conceptualize the need for career planning 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	2	2	3
CO2	3	3	2	3	3	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	3	2	2	3
CO4	3	3	2	3	3	3	3	3	2	2	3
CO5	3	3	2	3	3	3	3	3	2	2	3
Average	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to HRM Nature and scope of HRM – Personnel Management and HRM – Functions of HRM – functions of HR Manager – HRM as a profession – Indian Perspective – Definition of HRM – Objectives – Qualities of Human Resource Manager	12	CO1
2	Human Resource Planning Meaning – Characteristics – Objectives & Importance of Human Resource Planning – Factors Influencing HR Plan– measures of making HR Plan effective – Steps involved in /or process of HR planning – Recruitment – Sources – Factors determining recruitment – Characteristics of a Good Test – Selection – Process of Selection – Use of Various tests – Interviews – Guidelines to make an interview successful – Interview techniques in selection – Induction – Placement	12	CO2
3	Training and Development Training – Definition – Need and importance of training – Essentials of a good training programme – Process of Training – Training methods – Techniques – Identification of training needs	12	CO3
4	Job Satisfaction and Performance Appraisal Factors Determining Job Satisfaction – Steps to improve Job Satisfaction – Importance of Motivation – Process of Motivation – Distinction between Theory X and Theory Y Motivation (Maslow’s and Two Factor Theory only) - Performance Appraisal - Features and Advantages of performance appraisal – Problems in performance appraisal – Steps to make performance appraisal effective – Laws relating to payment of wages– Essentials of a good system of wage payment–Compensation–Incentives – Monetary and Non- Monetary – Requirements of a sound incentive plan.	12	CO4
5	Transfer and Promotion Transfer – Promotion – Need & criteria for promotion – Seniority based Vs Merit based promotion - Career planning – Characteristics – Need – process – Requisites for successful Career Planning – Evaluation of Career Planning – Monitoring	12	CO5

TEXT BOOKS: Latest edition of the books to be referred.

1. Dr.J.Jayasankar, Human Resource Management, Margham Publications, Chennai
2. Ashwathappa, K., Human Resource Management, Tata McGraw- Hill Education Pvt. Ltd.,
3. Mamoria, C.B. and Gaonkar, S.V. Personnel Management, Himalaya Publishing House.

REFERENCE BOOKS:

1. Rao, V.S.P., Human Resource Management, Excel Books.
2. L.M. Prasad, Human Resource Management.
3. DeCenzo, D.A. and Robbins, S.P. Human Resource Management, WileyIndia Pvt. Ltd.,
4. Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham
5. Dr. K. Sundar and Arockia Samy, Human Resource Management, Vijay Nicole Publications, Chennai

Elective II
FUNDAMENTALS OF INSURANCE

Course Code :	Credits 05
Lecture : 6 Hours per week	CIA Marks : 50
Exam Hours : 03	ESE Marks :50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Demonstrate a holistic view of principles of Insurance and apply them to practical Situations 	K1, K2, K3, K4, K5& K6
CO2	<ul style="list-style-type: none"> Analyse the implication of Insurance Laws and regulations governing thereon. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Identify the principles of Life Insurance and its relevant products 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Deliberate the Principles of General Insurance and relevance of ECGC and NEIC 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Conceptualize the need for group insurances and social security insurance 	K1, K2, K3, K4, K5& K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	2	2	3
CO2	3	3	2	3	3	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	3	2	2	3
CO4	3	3	2	3	3	3	3	3	2	2	3
CO5	3	3	2	3	3	3	3	3	2	2	3
Average	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Insurance Origin, history, nature of insurance, insurance in India, market potential – Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, material fact, Indemnity, proximate cause	12	CO1
2	Insurance Laws and Regulations Contract act, Insurance act, LIC act, GIC act, IRDA act, and Consumer protection act. Ombudsman. Life insurance – Selection of risk and policy condition. Risk management and reinsurance. Selection of risk – Computation of premium- Actuarial Valuation	12	CO2
3	Life Insurance Products Team insurance, whole life, endowment annuities. Insurance documents – proposal forms, agents confidential report, declaration of good health, medical report, policy form etc., policy condition and privileges – Age admission, revival, loans, claims etc.	12	CO3
4	Introduction to general insurance Basic aspects of General Insurance pertaining to Fire , motor ,marine , health , miscellaneous – ECGC – National Electronic Insurance Clearing House (NEIC)	12	CO4
5	Group insurance schemes Group insurance, group gratuity, superannuation and pension plan - Rural insurance and insurance for weaker sections of society	12	CO5

TEXT BOOK:

- Dr.PeriaSamy, Principles & Practice of Insurance -Himalaya Publication.

REFERENCE BOOKS:

- A.Murthy, Elements of insurance -Margham publications
- Alkamittal and S.L. Gupta, Insurance and Risk Management-Sultan Chand & Co.
- Sharma R.S. Insurance: Principles and Practice Insurance: Vora Bombay.
- Life Insurance – Institute of Insurance, Mumbai.

Note: Latest edition of the books to be referred

ELECTIVE III
GOODS AND SERVICES TAX AND CUSTOMS LAW

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Discuss an overview of Goods and Service Tax (GST). Ensures students to study the concept of CGST , SGST and IGST 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Explain the concept Place of supply and Time of Supply Understand the concept of HSN and SAC Elucidate the concept of Taxability of E-Commerce Operators 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Discuss the important terminologies like Input Tax Credit and solve problems relating to Input Tax Credit 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Describe principles of valuation procedure, assessment and payment of customs duty, and its types 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Apply the concept of Customs Procedures. 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

S.No.	CONTENTS OF MODULE	Hrs.	Cos
1	<p>UNIT-I Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act)</p>	12	CO1
2	<p>UNIT-II Place of supply, Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act), Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism, E-invoicing and E-way Bill [Problems relating to Time of Supply, Place of Supply and Value of Supply]</p>	12	CO2
3	<p>UNIT-III Input Tax Credit [ITC] – Eligibility and conditions – Registration [Normal and Composition] – Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C. [Problems relating to Computation of Input Tax Credit]</p>	12	CO3
4	<p>UNIT-IV Basic Concepts- Important Definitions, Territorial Waters, High Seas- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods, Procedure for Assessment of Customs duty</p>	12	CO4
5	<p>UNIT-V Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions</p>	12	CO5

TEXT BOOKS

1. Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India. (ISBN: 978-93-5139-668-0)
2. Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)

3. Gupta, Vineet., & Gupta, N. K. (2020) Goods and Service Tax with Customs Law - Knowledge Testers - Theory and Practical. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-190-5)
4. Saha, R. G., & Devi, Usha. (2020) GST and Customs Duty, Himalaya Publishing House, India. (ISBN: 978-93-5367-979-8)
5. Swain, Anil Kumar., & Agrawal, Gopa Prasad. (2018) GST Concepts and Applications. Himalaya Publishing House, India. (ISBN: 978-93-5273-883-0)
6. Mehrotra, H. C., & Agarwal, V. P. (2020) Goods and Service Tax (G.S.T.). 4th Ed. Shitya Bhawan Publication, Agra, India.
7. Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-537-3)
8. N.K. Gupta & Sunnania Batia: Goods & Services Tax – Indian Journey, Barat's Publication
9. V. S. Datey: Goods & Services Tax, Taxmann's Publication, New Delhi, India.

REFERENCE BOOKS:

1. Haldia, Arpit., & Salim, Mohd. (2020) Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws. Taxmann's Publication, New Delhi, India. (ISBN: 978-81-9493-978-8)
2. Singhania, K Vinod. (2021) Taxmann's Students' Guide to GST & Customs Law. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-550-2)
3. ICAI (2020). ICAEW - Paper-5: Indirect Tax Laws - Study Material. The Institute of Chartered Accountants of India Publication, New Delhi, India.

Note: Latest edition of the books to be referred.

**Courses Handled by the Department to other
Departments as Allied Subjects**

CHOICE BASED CREDIT SYSTEM (CBCS)

OUTCOME BASED EDUCATION (OBE)

BSc. (Mathematics)

B.Sc (Mathematics) – I SEMESTER
Course Title: Allied Paper – FINANCIAL ACCOUNTING

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the Meaning of various terminologies used in accounting. Explain accounting concepts and conventions Distinguish Book-Keeping from Accounting Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance Prepare single, double and triple column cash book Identify and apply single entry and double entry system of accounting according to the nature of business. 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business. 	K1, K2, K3, K4, K5& K6
CO3	<ul style="list-style-type: none"> Identify, classify and rectify various errors in the process of recording business transactions. 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement. 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> Discuss the Need, Importance and Causes of Depreciation Prepare Asset Accounts by applying various methods of Depreciation. 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3	3
Average	3.00	2.80	2.40	2.60	3.00	2.80	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low								

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5

TEXT BOOKS:

1. R.L.Gupta & V.K.Gupta. Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr.S. Manikandan, Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy & A.Murthy Financial Accounting, Margham Publications, Chennai.
4. P.C.Tulsian Financial Accounting, Tata McGraw-Hill.
5. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Shukla & Grewal, Advanced Accounting, S Chand, New Delhi.
2. S.Parthasarathy and A.Jaffarulla, Financial Accounting–Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

Note: Latest edition of the books to be referred

B.Sc (Mathematics) – II SEMESTER

Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> List the basic concepts of cost accounting Prepare cost sheet and quotations Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements 	K1, K2, K3 & K4
CO2	<ul style="list-style-type: none"> Define the basic concepts of management accounting and explain the differences between cost accounting and Financial Accounting 	K1, K2, K3 & K4
CO3	<ul style="list-style-type: none"> Prepare various functional budgets such as Production, Material, Purchase, Material Consumption, Cash and Flexible Budget 	K1, K2, K3 & K4
CO4	<ul style="list-style-type: none"> Define Variable and Fixed cost and prepare Marginal Cost Statement. Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point 	K1, K2, K3, K4, K5 & K6
CO5	<ul style="list-style-type: none"> Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages Analyse the financial statements by using the tool of ratio analysis and interpret the ratios 	K1, K2, K3, K4, K5 & K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3	3
Average	3.00	2.80	2.40	2.60	3.00	2.80	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low								

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits – Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)	12	CO3
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios— Liquidity – Profitability –Turnover	12	CO5

TEXT BOOKS:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand & Co. NewDelhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi.

REFERENCE BOOKS:

1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education.
2. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi.
3. Polimeni,et.at.CostAccounting:ConceptsandApplicationsforManagerialDecisionMaking, New York, McGraw–Hill.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy:Methods and Techniques, Calcutta, New Central Book Agency.

Note: Latest edition of the books to be referred

Courses Handled by the Department to other Departments as Allied Subjects

CHOICE BASED CREDIT SYSTEM (CBCS)

OUTCOME BASED EDUCATION (OBE)

BCA

BCA – III SEMESTER
Course Title: Allied Paper – FINANCIAL ACCOUNTING

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> • Define the Meaning of various terminologies used in accounting. • Explain accounting concepts and conventions • Distinguish Book-Keeping from Accounting • Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance • Prepare single, double and triple column cash book 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> • Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business. 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> • Identify, classify and rectify various errors in the process of recording business transactions. • Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement. 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> • Discuss the Need, Importance and Causes of Depreciation • Prepare Asset Accounts by applying various methods of Depreciation 	K1, K2, K3& K4
CO5	<ul style="list-style-type: none"> • Identify and apply single entry system of accounting according to the nature of business. 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3	3
Average	3.00	2.80	2.40	2.60	3.00	2.80	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low								

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5

TEXT BOOKS:

1. R.L. Gupta & V.K. Gupta. Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr.S. Manikandan, Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai.
4. P.C.Tulsian, Financial Accounting, Tata McGraw-Hill.
5. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Shukla & Grewal, Advanced Accounting, S Chand, New Delhi.
2. S.Parthasarathy and A.Jaffarulla, Financial Accounting–Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

Note: Latest edition of the books to be referred

BCA – IV SEMESTER

Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING

Course Code :	Credits	05
Lecture : 6 Hours per week	CIA Marks	: 50
Exam Hours : 03	ESE Marks	:50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> List the basic concepts of cost accounting Prepare cost sheet and quotations Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements 	K1, K2, K3& K4
CO2	<ul style="list-style-type: none"> Define the basic concepts of management accounting and explain the differences between cost accounting and Financial Accounting 	K1, K2, K3& K4
CO3	<ul style="list-style-type: none"> Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget 	K1, K2, K3& K4
CO4	<ul style="list-style-type: none"> Define Variable and Fixed cost and prepare Marginal Cost Statement. Apply the basic concepts of Marginal Costing, Absorption Costing And CVP Analysis and identify Break Even Point 	K1, K2, K3, K4, K5& K6
CO5	<ul style="list-style-type: none"> Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages Analyse the financial statements by using the tool of ratio analysis and 	K1, K2, K3& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3	3
Average	3.00	2.80	2.40	2.60	3.00	2.80	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low								

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits– Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)	12	CO3
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios — Liquidity – Profitability –Turnover	12	CO5

TEXT BOOKS:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand& Co. New Delhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi.

REFERENCE BOOKS:

1. Horngren C. T., Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education.
2. Kaplan, Advanced Management Accounting, Pearson Education, New Delhi.
3. Polimeni,et.at. Cost Accounting: Concepts and Applications for Managerial DecisionMaking, New York, McGraw–Hill.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency.

Note: Latest edition of the books to be referred.