



*Dwaraka Doss Goverdhan Doss Vaishnav College,  
Arumbakkam, Chennai - 600106*

## **Department of Accounting & Finance**

**ACADEMIC YEAR 2023-24**

**B.Com (Accounting & Finance) a)**

**COs, Pos and PSOs**

**FIRST SEMESTER**  
**SYLLABUS**  
**OF**  
**B. COM (ACCOUNTING & FINANCE)**

## SEMESTER I

**Course Title: CORE I – FINANCIAL ACCOUNTING - I**

<b>Course Code : 45101</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

### Learning Objectives:

*On taking this course the student will be introduced to the concepts of accounting and its standards, application of fire insurance, the process of bank reconciliation statement and rectification of errors its application in the preparation of final accounts, calculation of depreciation, the concepts of incomplete records and the concepts of royalty*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Acquire knowledge on Accounting standards, Indian Accounting standards and articulate the concept of insurance and apply them in the computation of claims under different circumstances
<b>CO2</b>	Articulate the process for rectification of errors and understand the preparation of bank reconciliation statement
<b>CO3</b>	Gain knowledge regarding meaning, causes and various methods of depreciation and its accounting procedure and understand the provisions under AS 10
<b>CO4</b>	Prepare final Accounts for sole trader’s concern with various adjustment and accounting and get introduced to AS 9
<b>CO5</b>	Understand the concept of Accounting from incomplete records and computation under different methods and explain the concepts of royalty and lease and prepare the book of accounts for lessor and lessee

### Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	1	2	3	1	1	2	3	1	2	3	2
<b>CO2</b>	2	1	3	3	1	2	1	3	1	3	2	1
<b>CO3</b>	1	1	2	3	2	1	1	3	1	3	2	2
<b>CO4</b>	2	1	2	3	3	1	2	3	1	3	3	3
<b>CO5</b>	1	1	3	3	3	2	1	3	1	3	2	3

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

<b>Course Code</b> : 45102	<b>Credits</b> : 4
<b>L:T:P:S</b> : 6:0:0:0	<b>CIA Marks</b> : 50
<b>Exam Hours</b> : 03	<b>ESE Marks</b> : 50

**Learning Objectives:**

*On taking this course the students will be able to understand the fundamentals of both the micro and macroeconomics concepts. The concepts related to demand and supply, fundamentals of revenue and market structure, national income, and fiscal policy help to prepare for the competitive exams.*

**Course Outcomes: At the end of the course, the student will be able to:**

CO1	Understand the concept and fundamentals of economics.
CO2	Examine the law of demand and supply and the factors influencing demand and supply.
CO3	Understand the fundamentals of revenue and market structure.
CO4	Articulate the concept of national income and identify the challenges in national income computation.
CO5	Examine the functional framework and various instruments of fiscal policy and application of fiscal policy tools and understand the role of government in an economic system.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	2	1	3	2	1	3	3	3	1	2
CO2	3	3	3	2	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	2	3	2	3	2	2	3
CO4	3	3	2	1	3	2	3	3	3	3	3	2
CO5	3	2	2	2	3	2	2	3	3	3	3	3

**Course Title: ALLIED I - BUSINESS MATHEMATICS - I**

<b>Course Code : 35106</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to attain a solid foundation for preparing to competitive exams, acquire skills in calculating specific business mathematics applications such as checking accounts, payroll, taxes, invoices, cash discounts, trade discounts, inventories, simple and compound interest, annuities, depreciations, and financial statements.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Restate the definition of sets, differentiate the elements and sets and demonstrate relation and functions of sets.
<b>CO2</b>	Define the term ratio. Demonstrate the importance of proportions. Solve the problems on ratios, proportion and variance.
<b>CO3</b>	Distinguish between permutation and combination. Solve the problems on binomial theorem. Summarize the concepts of exponential and logarithmic series.
<b>CO4</b>	Define the term interest. Explain the difference between Simple interest and Compound interest. Calculate the future and present values of Annuities. Point out the important term of banker's discount.
<b>CO5</b>	Distinguish between H.C.F & L.C.M of numbers. Demonstrate the importance of Average and Percentage. Solve real-life problems based on time & work.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	1	1	1	3	3	3	3	3	3	2	3
<b>CO2</b>	2	2	1	1	2	3	3	3	1	3	3	3
<b>CO3</b>	2	2	1	1	2	3	3	3	1	1	2	2
<b>CO4</b>	2	2	2	2	3	3	3	3	1	1	2	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3	3

**Course Title: NME PAPER I: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT**

<b>Course Code : 45103</b>	<b>Credits : 2</b>
<b>L:T:P:S : 2:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able to develop a sound understanding of the important role of supply chain management in today's business environment, the current trends, tools & equipment and kindle an interest to choose SCM as a career option.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Outline the key concepts relating supply chain management and logistics management
<b>CO2</b>	Identify the main drivers of supply chain performance and explain their role in supply chain
<b>CO3</b>	Recommend the best mode of transportation under various situation and determine the various factors affecting transportation
<b>CO4</b>	Explain the role of warehouse and the various types of warehouses
<b>CO5</b>	Determine the importance of material handling and list out the various tools and equipment used for material handling & Summarize the role of information technology in SCM

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	-	1	1	2	3	-	2	2	-	2	2	2
<b>CO2</b>	-	2	2	2	3	2	2	1	1	1	3	3
<b>CO3</b>	-	3	3	3	3	2	2	2	1	3	2	2
<b>CO4</b>	-	2	3	3	3	2	2	1	-	2	3	2
<b>CO5</b>	-	2	3	3	3	3	3	3	3	3	2	3

**SECOND SEMESTER**  
**SYLLABUS**  
**OF**  
**B. COM (ACCOUNTING & FINANCE)**

## SEMESTER II

### Course Title: CORE III - FINANCIAL ACCOUNTING - II

<b>Course Code : 45204</b>	<b>Credits: : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

#### Learning Objectives:

*On taking this course, the student will understand different accounting concepts relating to branch accounts, investment accounts, departmental accounts, hire purchase system and also acquire knowledge on partnership accounts and limited liability partnerships.*

#### Course Outcomes: At the end of the course, the student will be able to:

<b>CO1</b>	Articulate the need for preparing branch accounts, prepare books of accounts using different methods of accounting for branches and understand the disclosure and reporting of investments as per AS13.
<b>CO2</b>	Cite the concept of departmentalization, articulate its accounting process by allocating and apportioning various expenses on a suitable basis, and prepare the books of accounts for various departments.
<b>CO3</b>	Explain the concept of hire purchase system and instalment system, default and repossession, and its accounting treatment in the books of both parties.
<b>CO4</b>	Understand the concept of partnership in business, its accounting treatment in the case of admission, retirement and death of a partner, and an overview about Limited Liability Partnerships.
<b>CO5</b>	Understand the concept of dissolution of partnership and insolvency by the application of the rule of Garner Vs Murray and piecemeal distribution.

#### Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	1	1	2	1	1	2	1	1	3	3	2
<b>CO2</b>	2	1	1	3	1	2	3	1	-	3	3	1
<b>CO3</b>	2	1	1	2	1	1	2	1	1	3	3	2
<b>CO4</b>	3	1	2	3	1	3	3	2	1	3	3	2
<b>CO5</b>	1	1	2	3	1	3	2	2	1	3	2	2



**Course Title: CORE IV- PRINCIPLES OF MANAGEMENT**

<b>Course Code : 45205</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to understand the conceptual framework of management and its functions.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Define the skills that a manager is expected to possess
<b>CO2</b>	Restate the essentials of planning in management and sketching the different guidelines for effective decision making.
<b>CO3</b>	Analyze the different organizational structure adopted in any organization and span of control
<b>CO4</b>	Analyze the importance of delegation of authority,
<b>CO5</b>	Understand & evaluate the importance of leadership skills and Coordination

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	2	3	3	3	1	2	3	2	3	3	3
<b>CO2</b>	3	2	3	2	3	1	2	3	3	3	3	2
<b>CO3</b>	3	2	2	3	3	2	3	3	1	2	1	1
<b>CO4</b>	2	1	1	1	2	1	2	1	1	1	1	1
<b>CO5</b>	3	1	3	2	3	2	3	3	2	3	2	2

**Course Title: ALLIED II – BUSINESS MATHEMATICS - II**

<b>Course Code : 36215</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able to develop the Analytical reasoning skills and attain proficiency in problem solving and quantitative aptitude. To understand the plane analytical geometry concepts, to demonstrate the applications of co-ordinate system and to prepare business mathematics model for any given real life situation through survey.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Restate the definition of plane analytical geometry. Demonstrate the Cartesian co-ordinate system. Demonstrate gradient of straight line.
<b>CO2</b>	Distinguish between arithmetic mean and geometric mean. Solve the problem on arithmetic mean and harmonic mean.
<b>CO3</b>	Define the term interpolation. Explain the concept of binomial method. Judge and classify the concepts of Newton and Lagrange interpolation method).
<b>CO4</b>	Define the term matrix. Point out the important term of matrix inversion, solution to linear equation.
<b>CO5</b>	Understand the difference between rational and irrational numbers and perform operations with Surds and Indices. Calculate the profit and loss of a real-life problem. Find the ratio between two or more ingredients at their respective prices

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO					
	1	2	3	4	5	6	7	1	2	3	4	5	
<b>CO1</b>	3	3	3	3	2	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	2	3	3	3	3	3	2
<b>CO3</b>	3	3	3	2	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	2	3	3	2	3	3	3	3	3	3

**Course Title: NME II - E-COMMERCE**

<b>Course Code : 45206</b>	<b>Credits : 2</b>
<b>L:T:P:S : 2:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to improve his knowledge on the concept of e-commerce, its applications and development and the challenges faced while entering into/managing an e- business.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Develop an in-depth knowledge about the concept of E-Commerce and list out the benefits and limitations of the same.
<b>CO2</b>	Understand the application of various E-Commerce applications like E-Marketing, E-Shopping, E- Advertising
<b>CO3</b>	Gain an insight on the role played by Electronic Data Inter-change in the modern world
<b>CO4</b>	Maximize the usage of electronic payment systems like payment using credit cards, debit cards, electronic wallets etc.
<b>CO5</b>	Identify and understand the usage of e-marketing techniques

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	1	1	1	3	1	1	2	-	3	2	2
<b>CO2</b>	2	1	1	1	3	1	1	1	-	2	2	3
<b>CO3</b>	2	1	3	3	3	3	3	3	1	3	3	3
<b>CO4</b>	2	2	2	3	3	3	2	3	2	3	3	3
<b>CO5</b>	2	2	3	3	3	3	3	3	2	2	3	3

**THIRD SEMESTER**  
**SYLLABUS**  
**OF**  
**B. COM (ACCOUNTING & FINANCE)**

## SEMESTER III

### Course Title: CORE V - CORPORATE ACCOUNTING – I

<b>Course Code : 45307</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

#### Learning Objectives:

*On taking this course the student will develop an awareness and understanding of the accounting procedures relating to the issue, underwriting, redemption and valuation of shares and financial prepare and decipher a company's final accounts.*

#### Course Outcomes: At the end of the course, the student will be able to:

<b>CO1</b>	Get an insight on the accounting procedures for issue of shares.
<b>CO2</b>	Understand the accounting procedures relating to issue and redemption of debentures. Determine the Profit earned prior to incorporation
<b>CO3</b>	Determine the accounting procedures for redemption of preference shares and underwriting of shares and debentures
<b>CO4</b>	Develop knowledge about corporate accounting practices in conformity with the provisions of the Companies Act, 2013 and the latest amendments. Apply Revised Schedule VI formats in preparation of company final accounts
<b>CO5</b>	Understand the valuation procedures of intangibles, shares, securities and financial assets.

#### Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	1	1	1	1	1	1	3	2	3	2	2
<b>CO2</b>	1	1	1	1	1	1	1	2	3	3	3	2
<b>CO3</b>	1	1	1	1	1	1	1	2	2	3	3	2
<b>CO4</b>	1	1	1	3	1	1	2	2	3	3	3	2
<b>CO5</b>	1	1	1	2	3	1	1	2	2	3	3	2

**Course Title: CORE VI - BUSINESS LAWS & ETHICS**

<b>Course Code : 45308</b>	<b>Credits : 4</b>
<b>L:T:P:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to gain knowledge on the legal framework in which a business is expected to function and understand the importance and relevance of business ethics and values.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Identify the fundamental legal concepts underlying contractual agreements as specified in the Indian contract Act, 1872, and demonstrate how parties will discharge their contractual obligations by agreement.
<b>CO2</b>	Understand the broad concepts and nature of the requirements underlying contracts of Indemnity & Guarantee and bailment & pledge.
<b>CO3</b>	Gain knowledge about the legal implications under Sale of Goods Act, 1930
<b>CO4</b>	Understand the principles governing the Competition Law in India
<b>CO5</b>	Understand the relationship between ethics, morals and values in business and their applicability

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	2	3	2	2	1	1	1	1	1	3	1
<b>CO2</b>	1	1	1	1	1	1	1	1	-	1	1	1
<b>CO3</b>	1	1	3	1	2	1	1	1	2	2	3	1
<b>CO4</b>	1	2	3	2	1	1	1	3	-	1	3	-
<b>CO5</b>	1	2	2	2	3	3	3	3	1	1	3	2

**Course Title: CORE VII: BANKING & FINANCIAL SERVICES**

<b>Course Code : 45309</b>	<b>Credits : 4</b>
<b>L:T:P:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to get an overview of Indian Banking system, gain knowledge on the technological concepts prevalent in the banking industry and be familiarized with negotiable instrument. Understanding the concepts of financial services, leasing, factoring, regulatory framework of merchant banking and working mechanism of mutual funds.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understanding the role of Commercial Banks, RBI and the assessment procedure for evaluating customer profile and credit worthiness of the applicant for loan.
<b>CO2</b>	Acquire knowledge on negotiable instruments, endorsement and understand the statutory protection.
<b>CO3</b>	Explain the concept of financial services, various e-banking services and the security and safeguards in e-Banking.
<b>CO4</b>	Cite the factoring mechanism, different types of leasing and its tax implications.
<b>CO5</b>	Understanding the regulatory framework of merchant banking and working mechanism of mutual funds

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	3	1	2	1	1	1	3	3	1	3	2
<b>CO2</b>	1	2	1	1	1	1	2	3	2	2	3	1
<b>CO3</b>	3	3	2	2	2	2	1	3	3	1	3	3
<b>CO4</b>	3	3	2	2	1	2	1	3	3	1	3	2
<b>CO5</b>	3	3	1	2	1	1	2	3	2	1	3	1

**Course Title: CORE VIII: FINANCIAL MANAGEMENT - I**

<b>Course Code : 45310</b>	<b>Credits : 4</b>
<b>L:T:P:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be familiarized with the importance of the finance function and the key business decisions, the various sources of raising funds and its associated costs, gain knowledge on the concept of time value and its applications and the concept of leverage.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Demonstrate an understanding of the overall role and importance of the finance function and gain basic knowledge of financial management.
<b>CO2</b>	Gain an insight on the goals of the finance manager and identify funding sources, instruments and markets.
<b>CO3</b>	Demonstrate knowledge about the value of money over time, its uses and application.
<b>CO4</b>	Identify the firm's business and financial risk and the study the impact of leverage on the expected return, expected EPS and the risk borne by the shareholders through its application.
<b>CO5</b>	Appraise the risk profile of firms, understand the influences of economic and political factors on the cost of various sources of funds, and estimate the specific costs of capital being debt, preference and equity capital and the overall cost of capital, using financial data.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	1	2	2	1	1	1	2	1	2	3	2
<b>CO2</b>	1	-	1	1	2	1	1	1	3	2	2	2
<b>CO3</b>	1	2	2	1	1	1	1	1	3	2	1	1
<b>CO4</b>	1	1	3	3	1	2	1	1	1	3	2	2
<b>CO5</b>	1	1	2	2	1	1	1	1	1	3	2	1



**Course Title: ALLIED III - BUSINESS STATISTICS & OPERATIONS RESEARCH - I**

<b>Course Code</b> : 36327	<b>Credits</b> : 4
<b>L:T:P:S</b> : 6:0:0:0	<b>CIA Marks</b> : 50
<b>Exam Hours</b> : 03	<b>ESE Marks</b> : 50

**Learning Objectives:**

*On taking this course the student will be able to demonstrate knowledge of the statistical distributions, applications of statistics in business operations, compute and interpret correlation and regression analysis and demonstrate the knowledge of applying linear programming to solve real life applications*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Explain about classification and tabulation of statistical data. Plot the diagrammatic and graphical representation of data
<b>CO2</b>	Explain about central tendency, mean, median and mode and its relation to symmetric and skew symmetric distributions, dispersion and calculate various measures. Estimate the coefficient of variation using standard deviation. Investigate the uniformity or consistency of a data using coefficient of variation. Interpret the concept of skewness and methods to calculate its coefficient
<b>CO3</b>	Define correlation and its types. Calculate and interpret correlation between two variables. Apply regression equations to estimate the values of unknown variable using the given data. Rank the given data and examine the rank correlation
<b>CO4</b>	Define the nature and features of operations research. Explain the term various terms in LPP. Formulate and model a linear programming problem. Solve an LPP using graphical and simplex method. Identify a feasible solution and optimal solution using simplex method
<b>CO5</b>	Explain basic components of network analysis and critical path. Define CPM and PERT. Construct the network using CPM and PERT techniques to plan, schedule and control project activities

**Mapping of Course Outcomes to Program Outcomes:**

<b>CO/PO/PSO</b>	<b>PO</b>							<b>PSO</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO1</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO2</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO3</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO4</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO5</b>	2	3	3	3	3	3	2	3	3	3	3	2

**FOURTH SEMESTER**  
**SYLLABUS**  
**OF**  
**B. COM (ACCOUNTING & FINANCE)**

## SEMESTER IV

### Course Title: CORE IX: CORPORATE ACCOUNTING - II

Course Code : 45411	Credits : 4
L:T:P:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

#### Learning Objectives:

*On taking this course the student will be able to gain an understanding on the accounting procedures of certain specific types of companies like banking, holding and insurance companies and the liquidation and amalgamation of companies.*

#### Course Outcomes: At the end of the course, the student will be able to:

<b>CO1</b>	Gain knowledge on meaning, process and accounting of internal reconstruction. Distinguish Amalgamation, Absorption and External Reconstruction, estimate the value of purchase consideration and understand the accounting procedures to be followed
<b>CO2</b>	Distinguish holding and subsidiary company and gain knowledge on the accounting procedures to be followed in the preparation of the consolidated Balance Sheet of a holding company
<b>CO3</b>	Gain knowledge on the accounting procedures of banking companies and its application
<b>CO4</b>	Apply the provisions of the law in the preparation of the final accounts of insurance companies viz. life insurance, general insurance including fire insurance and marine insurance
<b>CO5</b>	Determine the liquidator's remuneration payable in the event of liquidation and show how the assets are realized and liabilities are settled in the event of liquidation

#### Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	-	2	3	3	-	1	-	1	2	2	3	1
<b>CO2</b>	-	2	3	3	-	1	-	1	2	2	3	1
<b>CO3</b>	-	3	3	3	-	1	-	1	2	2	3	1
<b>CO4</b>	-	2	3	3	-	1	-	1	2	2	3	1
<b>CO5</b>	-	3	3	3	-	1	-	1	2	2	3	1

**Course Title: CORE X - FINANCIAL MANAGEMENT - II**

<b>Course Code : 45412</b>	<b>Credits : 4</b>
<b>L:T:P:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be understand the impact of capital structure decisions and dividend policy on firm value and gain an in–depth understanding of management tools and techniques used in investment decisions of corporate organizations.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the factors that influence capital structure decisions of a business organization and their impact on the market value of the firm
<b>CO2</b>	Understand the importance and application of the various techniques of capital budgeting for the evaluation of long term projects, their pros and cons and the basis of selection criteria of projects.
<b>CO3</b>	Understand the concept and importance of working capital, factors determining its quantum and its computation, and meaning & determination of operating cycle
<b>CO4</b>	Explain the key strategies & techniques used for managing cash, the determination of the best collection period for accounts receivables & techniques for effective management of inventory.
<b>CO5</b>	Understand the concept of dividend & justify the dividend strategies that support wealth maximization.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	1	2	1	1	1	1	2	1	2	2	2
<b>CO2</b>	2	1	3	3	2	1	1	1	3	2	3	1
<b>CO3</b>	2	2	3	3	2	1	1	2	2	2	2	1
<b>CO4</b>	1	2	3	3	2	1	1	1	1	3	2	1
<b>CO5</b>	1	-	1	1	-	1	1	2	1	2	3	1

**Course Title: CORE XI - COMPANY LAW**

<b>Course Code : 45413</b>	<b>Credits : 4</b>
<b>L:T:P:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to gain knowledge on the concept of companies and its documents, process for issue prospectus and about LODR, idea on the concepts of share capital, the company management, dividends, the books of accounts and about the meeting, members and the winding up processes*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the concept of company, its types, formation of a company and documents needed for it
<b>CO2</b>	Explain prospectus, its types and the process for issue of prospectus and securities and also gain knowledge on LODR
<b>CO3</b>	Get an insight on share capital, its types and its abstractions
<b>CO4</b>	Demonstrate the concept of Company Management and its process and also about the process of issue of dividend. Understand the book of accounts, financial statements and concepts regarding auditor
<b>CO5</b>	Conceptualization meeting and members and illustrate winding up process

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	2	1	1	3	2	2	3	1	3	3	3
<b>CO2</b>	2	3	2	1	3	1	1	3	1	2	3	2
<b>CO3</b>	3	2	1	2	2	2	1	3	2	3	3	3
<b>CO4</b>	3	1	2	3	3	1	2	3	1	2	2	3
<b>CO5</b>	3	2	2	2	3	2	2	3	2	2	3	3

**Course Title: CORE XII - BUSINESS COMMUNICATION**

<b>Course Code : 45414</b>	<b>Credits : 4</b>
<b>L:T:P:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to improve his verbal and written communication skills and train and familiar for various business correspondents and Business Reports preparation.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the concept of Business Communication and Skills, Introducing the Business Letter Structure
<b>CO2</b>	Develop an understanding about Trade Enquiries and replies, Orders, Complaints, and Settlement, Circular, and Collection Letters and Application for Appointment Along with Resume
<b>CO3</b>	Build Knowledge on Internal Correspondence of the Organization.
<b>CO4</b>	Build Knowledge on Corporate Correspondence
<b>CO5</b>	Prepare and Familiar with various Reports of the Organization and understand the importance of role of technology in Business Correspondence

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	2	1	2	2	1	2	2	1	2	1	1
<b>CO2</b>	2	1	2	3	1	1	2	2	1	2	2	2
<b>CO3</b>	2	2	2	3	1	2	2	2	1	2	3	2
<b>CO4</b>	2	2	2	3	1	2	2	2	1	3	3	3
<b>CO5</b>	2	2	3	3	2	2	2	2	1	3	3	3

**Course Title: ALLIED IV- BUSINESS STATISTICS & OPERATIONS RESEARCH – II**

<b>Course Code : 36215</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to demonstrate knowledge on applications of statistics in business operation and experience the use of statistical tools to make scientific decisions in uncertain business environment*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Explain the term time series Classify the various components of time series and analyze the seasonal and cyclical pattern in series of time.
<b>CO2</b>	Interpret indices to identify trends in a data set. Construct simple and weighted price, quantity and value indices and use the consumer price index to determine the purchasing power
<b>CO3</b>	Explain basic probability axioms and rules. Calculate probabilities by using addition and multiplication law, with the terms independent and mutually exclusive events. Apply Bayes' Theorem to solve real world events
<b>CO4</b>	Explain the Transportation problem & formulate it as LPP to solve the problem Determine an assignment problem as a special case of LPP and evaluate using Hungarian Method
<b>CO5</b>	Define various terms and rules used in the Theory of Games. Identify strategic situations and represent them as games. Compute general solution of m x n rectangular games. Demonstrate graphical solution for m x 2 and 2 x n games

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO2</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO3</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO4</b>	2	3	3	3	3	3	2	3	3	3	3	2
<b>CO5</b>	2	3	3	3	3	3	2	3	3	3	3	2



**FIFTH SEMESTER**  
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## SEMESTER V

### Course Title: CORE XIII - BASICS OF COST ACCOUNTING

<b>Course Code : 45515</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

#### Learning Objectives:

*On taking this course the student will be able to possess in-depth knowledge about the basic cost concepts and its objectives, apply cost control and reduction techniques in practical, determine stock levels for efficient materials management, compute labour costs, analyze the implication of overheads and their effective apportionment, prepare the cost ledger and reconcile the cost and financial statements.*

#### Course Outcomes: At the end of the course, the student will be able to:

<b>CO1</b>	Demonstrate the basic concept of cost and cost accounting and how to compute the cost of a product by preparing a cost sheet and quotation for a production industry.
<b>CO2</b>	Discover the need for fixing stock levels for production and its computation. Prepare stores ledger to value of closing stock and the cost of goods sold or sent for production
<b>CO3</b>	Understand the different wage payment systems and their computation, the concept of labour cost and labour turnover and their computation
<b>CO4</b>	Develop knowledge regarding overheads and the concept of allocation and apportionment of overheads to various departments on a suitable basis.
<b>CO5</b>	Create cost ledger and identify the reasons for disagreement of profit and prepare the reconciliation statement

#### Mapping of Course Outcomes to Program Outcomes:

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	2	3	3	2	2	2	3	2	3	2	2
<b>CO2</b>	2	2	2	3	1	3	1	2	2	1	2	1
<b>CO3</b>	3	3	2	3	2	2	1	2	2	2	1	1
<b>CO4</b>	2	2	3	3	1	1	1	2	3	3	2	1
<b>CO5</b>	-	1	3	3	1	2	1	2	1	3	2	1

**Course Title: CORE XIV- INCOME TAX LAW AND PRACTICE - I**

<b>Course Code : 45516</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be introduced to the basic concepts of income tax and its provisions and its application under various heads of income*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Examine the basic concepts of relating to rate of tax liability and understand the basic concepts of income tax, total income and the different heads of income
<b>CO2</b>	Apply and practice the computation of salary income
<b>CO3</b>	Compute the gross annual value of house property and its computation under different circumstances.
<b>CO4</b>	Define the allowable and non-allowable expenses and provisions relating to income from business & profession
<b>CO5</b>	Define income tax authorities and their role and understand the different forms of assessment

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	2	1	2	1	2	2	2	1	3	3	1
<b>CO2</b>	3	2	2	3	3	2	3	1	1	2	3	1
<b>CO3</b>	2	1	2	3	2	1	2	1	2	3	2	1
<b>CO4</b>	3	3	3	3	3	1	2	2	3	2	1	3
<b>CO5</b>	3	3	1	1	3	1	2	1	1	1	3	2

**Course Title: CORE XV - MANAGEMENT ACCOUNTING**

<b>Course Code</b> : 45517	<b>Credits</b> : 4
<b>L:T:P:S</b> : 6:0:0:0	<b>CIA Marks</b> : 50
<b>Exam Hours</b> : 03	<b>ESE Marks</b> : 50

**Learning Objectives:**

*On taking this course the student will be able to grasp concepts related to decision-making, planning, and control, which are essential skills for effective management in various organizational settings.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Recall the importance of basic concepts of management accounting and develop skills to analyze and interpret various tools of financial statements.
<b>CO2</b>	Apply the different types of ratios to interpret financial data's and make informed decisions to optimize profitability, liquidity, solvency, and efficiency of company.
<b>CO3</b>	Analyze cash management, investment strategies, financing options, cash flow adequacy and overall financial planning through cash flow statements
<b>CO4</b>	Provide knowledge about budget, budgetary control and Standard costing to prepare various forms of budget for the business and to achieve a desired cost objective.
<b>CO5</b>	Enhance the knowledge to prepare Cost-volume Profit techniques and to determine optimal managerial decisions like make or buy decisions, shut down or continue.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	2	3	3	2	2	1	3	1	1	2	1
<b>CO2</b>	1	2	2	2	2	3	3	2	2	2	1	2
<b>CO3</b>	2	1	2	2	1	3	2	3	2	2	3	2
<b>CO4</b>	3	1	3	2	2	1	2	2	3	3	3	3
<b>CO5</b>	2	2	3	2	2	3	1	1	1	2	2	3

**Course Title: CORE XVI: GOODS & SERVICE TAX AND CUSTOMS LAW**

<b>Course Code : 45518</b>	<b>Credits : 4</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able to acquire knowledge on the concept of goods and service tax, and customs law, its implementation and applications in the current business environment and its registration and payment procedures through the electronic ledger.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the concept of GST, implementation of GST in India and Concept of Supply
<b>CO2</b>	Build knowledge on Place, Time and Value of Supply and Taxability of E-Commerce, OIDAR Services and Reverse Charge Mechanism.
<b>CO3</b>	Classify the Goods and services exempted from tax and understand the procedures of registration and collection of tax, knowledge about Input Tax credit, and understand the procedure of GST return filling.
<b>CO4</b>	Understand the concept of Customs law, Types of Custom Duty, and Procedure for Assessment of Customs duty.
<b>CO5</b>	Understand the Customs Procedure, Export, and Import Procedure

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	3	2	2	1	2	2	2	3	2	2	1
<b>CO2</b>	3	3	2	3	1	2	3	3	3	2	3	2
<b>CO3</b>	3	3	2	3	2	3	3	3	3	3	3	2
<b>CO4</b>	3	3	1	2	1	2	2	2	2	2	2	1
<b>CO5</b>	3	3	2	2	1	2	3	3	3	2	3	2

**Course Title: ELECTIVE I (OPEN): (A) INTERNATIONAL BUSINESS**

<b>Course Code : 45519 (A)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course the student will be able to gain knowledge about the international business environment, principles and theories of international trade, and assess various international business avenues, financial markets and global financial transactions.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the international business environment and justify the need for globalization
<b>CO2</b>	Identify the modes of entry into international business and explore the international business opportunities
<b>CO3</b>	Describe the international trade theories, concepts and functional framework of international business organizations
<b>CO4</b>	Develop in depth knowledge regarding export-import policies and carry out the documentation process
<b>CO5</b>	Organize the information for international finance and identify the modes of payment in international trade

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	3	1	2	3	1	1	3	3	1	-	2
<b>CO2</b>	3	3	2	1	3	2	1	3	2	3	2	3
<b>CO3</b>	1	1	1	1	-	1	1	1	-	2	1	-
<b>CO4</b>	2	1	3	2	3	1	2	3	1	3	1	3
<b>CO5</b>	2	2	2	2	2	1	1	2	3	3	3	3

**Course Title: ELECTIVE I: (B) CORPORATE DECISION MAKING**

<b>Course Code : 45519 (B)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able to gain insight into the key aspects of corporate finance, corporate governance, ethics and corporate social responsibility, restructuring methods and ways of raising finance in the international markets*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the various sources & underlying principles of corporate finance and its importance in the corporate world, determine the main constituents and the benefits of corporate governance and the ethical issues in finance and summarize and elaborate the importance of corporate social responsibility in business
<b>CO2</b>	Explain the need for and importance of corporate financial planning and determine the factors affecting financial plans
<b>CO3</b>	Understand the meaning of and reasons for corporate restructuring and outline its various types
<b>CO4</b>	Outline the various types of financial restructuring and point out their benefits and drawbacks
<b>CO5</b>	Explain the functioning of International Financial Market and gain knowledge about the various financial instruments traded in International Financial Market

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	-	2	3	3	2	2	1	1	-	2	1	3
<b>CO2</b>	-	3	3	2	2	2	1	2	2	2	1	3
<b>CO3</b>	-	3	2	3	2	2	1	2	3	2	2	3
<b>CO4</b>	-	2	3	3	2	2	1	2	1	2	2	3
<b>CO5</b>	-	3	3	3	2	2	1	3	2	3	3	3

**Course Title: ELECTIVE III: (C) HUMAN RESOURCE MANAGEMENT**

<b>Course Code : 45519 (C)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*This course will facilitate the student to gain knowledge on the concept of human resources and methods to make optimum use of human capital and also explore the knowledge of recent trends such as E HRM, Human Resource Audit and their contemporary issues.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the basic concept of human resource management and its evolution and challenges
<b>CO2</b>	Articulate human resource planning using quantitative and qualitative dimensions
<b>CO3</b>	List the methods of training and explain its role towards human resource development
<b>CO4</b>	Explain performance appraisal methods and their link with compensation.
<b>CO5</b>	Understand the concept of employee health, safety, digital HRM and the welfare measures of the employees.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	1	1	1	1	1	1	2	3	-	1	3
<b>CO2</b>	3	1	1	1	1	3	1	3	2	3	-	3
<b>CO3</b>	3	1	1	1	2	3	3	2	1	2	1	3
<b>CO4</b>	3	1	1	1	2	3	3	3	2	1	2	2
<b>CO5</b>	3	2	2	2	2	3	3	3	2	3	3	3



**SIXTH SEMESTER**  
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**Course Title: CORE XVII: AUDITING & ASSURANCE**

<b>Course Code</b> : 45620	<b>Credits</b> : 4
<b>L:T:P:S</b> : 6:0:0:0	<b>CIA Marks</b> : 50
<b>Exam Hours</b> : 03	<b>ESE Marks</b> : 50

**Learning Objectives:**

*On taking up this course the students will be able to understand the fundamental auditing concepts and procedures and the application of auditing standards, role of an auditor and his appointment procedure and also gain knowledge on preparation of audit report, audit of items of financial statement*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Articulate knowledge of fundamental audit concepts, audit documentation and application of technology in audit.
<b>CO2</b>	Comprehend important standards on Auditing and assimilate the terms in audit engagement
<b>CO3</b>	Pronounce the qualification for a company auditor, rights and duties and CARO requirements
<b>CO4</b>	Develop an understanding of audit of financial items
<b>CO5</b>	Apply the knowledge on preparation of audit report and presentation

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	3	2	3	1	1	2	3	1	2	3	1
<b>CO2</b>	3	1	1	3	1	1	1	2	1	3	3	1
<b>CO3</b>	3	2	1	2	1	1	2	3	1	3	2	1
<b>CO4</b>	1	1	3	2	1	1	3	2	2	1	2	1
<b>CO5</b>	2	1	3	1	1	1	1	3	1	3	3	1

**Course Title: CORE XVIII: INCOME TAX LAW AND PRACTICE - II**

<b>Course Code</b> : 45621	<b>Credits</b> : 4
<b>L:T:P:S</b> : 6:0:0:0	<b>CIA Marks</b> : 50
<b>Exam Hours</b> : 03	<b>ESE Marks</b> : 50

**Learning Objectives:**

*On taking this course the student will be able to gain competence in computing total income and tax liability and to train them to file IT returns online.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Identify short term and long term capital gains and their related deductions
<b>CO2</b>	Explain the concept of income from other sources and their computation
<b>CO3</b>	List the procedures for set off and carry forward of losses
<b>CO4</b>	Apply and practice the permissible deductions from gross total income as per 80 C to 80 U and computation of tax liability
<b>CO5</b>	Define Tax deducted at Source and understand the assessment procedures of filing IT returns

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	1	3	3	1	1	2	2	1	3	2	2
<b>CO2</b>	2	1	2	3	1	1	2	1	1	1	2	2
<b>CO3</b>	1	2	2	3	2	1	1	3	2	2	3	3
<b>CO4</b>	3	3	3	3	3	2	2	1	2	2	2	2
<b>CO5</b>	3	2	3	3	3	1	3	1	1	1	2	2

**Course Title: CORE XIX: COSTING METHODS AND TECHNIQUES**

<b>Course Code</b> : 45622	<b>Credits</b> : 4
<b>L:T:P:S</b> : 6:0:0:0	<b>CIA Marks</b> : 50
<b>Exam Hours</b> : 03	<b>ESE Marks</b> : 50

**Learning Objectives:**

*On taking this course the student will be able to understand the costing procedures in various industries like job, process, contract and service and gain knowledge on the emerging trends in cost management and its applications.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the job costing procedures and determine the economic batch quantity
<b>CO2</b>	Identify the operating costing procedures in various service industries and Apply the operating cost techniques
<b>CO3</b>	Analyze the various industries using a process costing and prepare process accounts
<b>CO4</b>	Understand the contract costing system and ascertain notional profits for various contracts
<b>CO5</b>	Build knowledge regarding new costing techniques and apply those techniques for effective cost management

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	1	2	2	3	-	2	1	2	2	3	2	2
<b>CO2</b>	2	3	3	3	1	2	1	3	2	3	3	2
<b>CO3</b>	1	2	2	3	1	3	2	2	1	2	1	2
<b>CO4</b>	2	2	3	3	1	2	1	3	2	2	1	1
<b>CO5</b>	2	2	1	1	2	1	1	3	2	3	2	2

**Course Title: ELECTIVE II: (A) INVESTMENT MANAGEMENT**

<b>Course Code : 45623 (A)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able to gain knowledge about the key investment concepts, various investment alternatives, capital markets and SEBI and kindle their interest to trade in stock market securities*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the differences between Investment and Speculation, list out the essentials of a good investment programme, analyze the relationship between risk & return and determine the methods for minimizing risk
<b>CO2</b>	Identify the various investment alternatives available and understand the advantages and disadvantages of these investment alternatives
<b>CO3</b>	Improve their knowledge relating capital markets and the role of regulatory authorities in capital market
<b>CO4</b>	Analyze the factors determining the suitability of an investment.
<b>CO5</b>	Understand the concept of mutual fund and insurance, various mutual funds and insurance schemes and its advantages and disadvantages

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	-	2	3	3	2	2	2	1	3	3	2	3
<b>CO2</b>	-	3	2	3	3	2	2	3	3	3	2	1
<b>CO3</b>	-	2	3	3	2	3	2	3	2	1	2	1
<b>CO4</b>	-	3	3	2	2	2	2	3	1	2	1	1
<b>CO5</b>	-	2	3	3	2	3	2	3	1	3	1	2

**Course Title: ELECTIVE II: (B) COMPUTERIZED ACCOUNTING SYSTEM**

<b>Course Code : 45623 (B)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 2:0:4:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able increase his employability skills in the area of accounting through the practical application of the concepts of financial accounting using Tally Prime.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the Basic Concepts of Tally
<b>CO2</b>	Apply the various concepts of Accounting in Tally.
<b>CO3</b>	Post the Order Processing activities using Tally.
<b>CO4</b>	Post GST entries and prepare the GST return using Tally.
<b>CO5</b>	Illustrate the payroll process in Tally.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	2	2	2	1	2	3	2	-	1	2	2
<b>CO2</b>	3	3	3	3	2	2	3	3	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	3	2	1	1	2	2
<b>CO4</b>	3	3	2	2	2	2	3	3	3	2	3	2
<b>CO5</b>	3	2	2	2	2	2	3	3	2	2	2	2

**Course Title: ELECTIVE II: (C) CORPORATE GOVERNANCE AND ETHICS**

<b>Course Code : 45623 (C)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be exposed to a theoretical perspective and framework of corporate governance, corporate social responsibility and the ethical, environmental and social dilemma, develop the good corporate governance skills to become a successful executive and a good leader in one's future business life, identify and manage corporate governance issues and implement and control corporate governance procedures within their organizations*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the concept of business ethics and its relevance in management and business
<b>CO2</b>	Understand the concept of corporate Governance, the disclosure practices and its connection with globalization
<b>CO3</b>	Develop knowledge about corporate governance reforms
<b>CO4</b>	Introduce and understand the concept of corporate social responsibility and managing ethical dilemma
<b>CO5</b>	Explain the contemporary practices in corporate governance

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	2	2	1	1	3	2	3	3	2	1	2	3
<b>CO2</b>	3	2	1	2	2	2	2	2	2	1	1	1
<b>CO3</b>	2	2	1	1	1	1	1	2	2	1	1	1
<b>CO4</b>	3	3	1	2	2	2	2	3	3	1	2	1
<b>CO5</b>	2	2	1	1	2	1	3	1	2	1	1	1

**Course Title: ELECTIVE III: (A) ENTREPRENEURIAL DEVELOPMENT AND STARTUP**

<b>Course Code : 45624 (A)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able to understand the concept of entrepreneurship, identify significant changes and trends which create business opportunities, analyze the environment for potential business opportunities and provide conceptual exposure on converting idea to an entrepreneurial firm.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Postulate various facets of entrepreneurship and start-ups
<b>CO2</b>	Develop ideal business plans and incubation centers with suitable business proposal /report
<b>CO3</b>	Understand various entrepreneurial development agencies , MSME schemes and other institutional support
<b>CO4</b>	Comprehend various incentives and training initiatives provided by Government to support business enterprise
<b>CO5</b>	Identification of ideal funding opportunities

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	3	1	2	1	2	1	3	1	1	1	2
<b>CO2</b>	3	2	3	2	1	1	2	1	3	1	1	3
<b>CO3</b>	3	3	2	2	1	2	1	1	2	3	1	3
<b>CO4</b>	3	3	2	2	3	3	1	1	1	3	1	3
<b>CO5</b>	3	2	2	2	1	1	1	2	1	2	1	3



### ELECTIVE III: (B) PRINCIPLES OF MARKETING

<b>Course Code : 45624 (B)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*On taking this course, the student will be able to understand the concept of marketing mix, determinants of consumer behaviour and gain knowledge on the prevalent marketing environment.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the various marketing concepts, its functions, role and importance.
<b>CO2</b>	Articulate the various elements of micro and macro marketing environments.
<b>CO3</b>	Recognize the various basis of market segmentation, elements of marketing mix, stages of product life cycle and pricing methods.
<b>CO4</b>	Understand the importance of selecting the right channel of distribution and adopting appropriate promotion tools.
<b>CO5</b>	Identify the various factors determining consumer behaviour, stages in buying decision process and gain an overview on the recent trends in marketing.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	2	2	2	3	2	2	2	3	-	1	3
<b>CO2</b>	1	1	2	1	2	1	2	2	1	1	-	-
<b>CO3</b>	3	2	3	3	3	2	3	2	1	2	1	3
<b>CO4</b>	3	3	2	3	3	3	2	3	2	1	2	2
<b>CO5</b>	2	3	2	2	1	1	2	3	2	1	2	3

**Course Title: ELECTIVE III: (C) INTRODUCTION TO LOGISTICS & SUPPLY  
CHAIN MANAGEMENT**

<b>Course Code : 45624 (C)</b>	<b>Credits : 5</b>
<b>L:T:P:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Learning Objectives:**

*By taking up this course, the students will be able to gain knowledge and skills in the development and operation of integrated logistics, supply chain management, transport, and sustainable business relationships and apply emerging technologies, and approaches in logistics management.*

**Course Outcomes: At the end of the course, the student will be able to:**

<b>CO1</b>	Understand the components of logistics management, and value chain functions and apply the logistic principles for supply chain effectiveness.
<b>CO2</b>	Apply the technology in inventory management, and warehousing and measure the performance
<b>CO3</b>	Comprehend various facets of transportation, selection of suitable mode, and its related insurance aspects in logistics
<b>CO4</b>	Understand the emerging technologies in logistics and supply chain management
<b>CO5</b>	Measure the supply chain performance and set the benchmark for supply chain improvement.

**Mapping of Course Outcomes to Program Outcomes:**

CO/PO/PSO	PO							PSO				
	1	2	3	4	5	6	7	1	2	3	4	5
<b>CO1</b>	3	3	1	3	3	1	1	3	1	1	3	3
<b>CO2</b>	3	2	2	2	1	3	1	3	3	2	1	2
<b>CO3</b>	2	1	1	1	3	1	2	2	2	3	2	2
<b>CO4</b>	3	3	2	1	2	1	1	3	1	3	2	1
<b>CO5</b>	2	2	3	1	1	3	2	2	1	3	3	2