

Dwaraka Doss Goverdhan Doss Vaishnav College, Chennai.

[Autonomous]

Reaccredited With A++ Grade By NAAC

College With Potential for Excellence ,Linguistic Minority Institution ,

[Affiliated to University of Madras]

Arumbakkam , Chennai -600 106



Department of B.COM (BANK MANAGEMENT)

Syllabus

Choice Based Credit System [CBCS]

[Outcome Based Education]

Effective for the batch of students admitted from the Academic year

2023 – 2024

TABLE OF CONTENTS

| Sl. No. | PARTICULARS | Page No. |
|-----------------|--|-----------------|
| 1 | Vision and Mission | |
| 2 | Program Educational Objectives (PEO) & Program Outcomes (PO) with Graduate Attributes | |
| 3 | Program Specific Outcomes (PSO) & Mapping of POs with PSOs | |
| SCHEME | | |
| 4 | Scheme for First Year (Semester I & II) | |
| 5 | Scheme for Second Year (Semester III & IV) | |
| 6 | Scheme for Third Year (Semester V&VI) | |
| SYLLABUS | | |
| 7 | Syllabus for First Year (Semester I & II) | |
| 8 | Syllabus for Second Year (Semester III & IV) | |
| 9 | Syllabus for Third Year (Semester V&VI) | |
| APPENDIX | | |
| 10 | Appendix A - Outcome Based Education | |
| 11 | Appendix B - Mapping of Outcomes | |
| 12 | Appendix C - Bloom's Taxonomy | |

DEPARTMENT OF B. Com (BANK MANAGEMENT)

VISION

To emerge as an eminent world class department in the area of banking and finance

MISSION

| | |
|-----------|---|
| M1 | To serve the nation by empowering students with value based education |
| M2 | To provide holistic education with high degree of skill, knowledge, competence and ethics to students |
| M3 | To promote learning through practical hands on experience |

PROGRAM EDUCATION OBJECTIVES (PEOS)

| | |
|-------------|--|
| PEO1 | To make bank management graduates conceptualize, critically analyse and acquire basic knowledge in banking and finance |
| PEO2 | To inculcate a spirit of enquiry, so that bank management graduates search for facts and truth by developing methodologies that supports critical analysis and decision making |
| PEO3 | To inculcate a spirit of the Ethics and Social commitment in the personal and professional life of bank management graduates so that they add value to the society |
| PEO4 | To make Bank management graduates employment ready by updating them in current trends |
| PEO5 | To become responsible global citizens as the world is becoming borderless |

PEO TO MISSION STATEMENT MAPPING

| MISSION STATEMENTS | PE01 | PE02 | PE03 | PE04 | PE05 |
|--------------------|------|------|------|------|------|
| M1 | 3 | 2 | 3 | 3 | 2 |
| M2 | 3 | 3 | 3 | 2 | 2 |
| M3 | 2 | 3 | 2 | 3 | 3 |

Correlation:

3 – Strong

2-Medium

1-Low

PROGRAM OUTCOME (PO) IN RELATION TO GRADUATE ATTRIBUTES

PROGRAMME OUTCOMES

At the completion of the B.Com (Bank management) program, the students of our Department will be able to :

| S.NO | GRADUATE ATTRIBUTES | PROGRAMME OUTCOMES |
|------|-----------------------------|--|
| 1 | Employment | To participate in various types of employment, development activities and public discourses particularly in response to the needs of the community one serve. (PO1) |
| 2 | Co-operation | To understand the need and have the competencies to support local, regional and national development. (PO2) |
| 3 | Analytical | To develop critical and analytical thinking (PO3) |
| 4 | Problem Solving | To develop conceptual understanding, problem solving and application of skills. (PO4) |
| 5 | Communication | To provoke entrepreneurship among the students along with strong ethics and communication skills. (PO5) |
| 6 | Critical Thinking | To develop a questioning mind in diverse environments for better outcomes (PO6) |
| 7 | Independent Learning | To engage in lifelong learning and enduring proficient progress (PO7) |

MAPPING OF POs to PEOs

| PEO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-------------|-----|-----|-----|-----|-----|-----|-----|
| PE01 | 2 | 3 | 2 | 3 | 2 | 2 | 2 |
| PE02 | 2 | 3 | 2 | 3 | 2 | 2 | 2 |
| PE03 | 2 | 2 | 2 | 3 | 3 | 2 | 2 |
| PE04 | 3 | 2 | 2 | 3 | 2 | 2 | 2 |
| PE05 | 3 | 2 | 2 | 3 | 2 | 2 | 2 |

3 – Strong

2 –Medium

1-Low

PROGRAM SPECIFIC OUTCOMES

| | |
|-------------|--|
| PS01 | To guide and channelize the transformation process of every bank management graduate by providing in depth knowledge of banking and financial system |
| PS02 | To ignite a passion for problem solving among students by fostering analytical and critical thinking |
| PS03 | To impart ethics and a sense of social commitment and to make them to strive towards personal victory and value creation to society |
| PS04 | To create future managers in Banking and Financial sector |
| PS05 | To create future entrepreneurs |

DEPARTMENT OF B.COM (BANK MANAGEMENT)

ELIGIBILITY FOR ADMISSION

The candidate shall be admitted to the course provided he/she has passed the Higher Secondary (12th standard) in Commerce, Accountancy, Economics under State Board / CBSC

DURATION OF THE COURSE

The duration of the course for three academic years consisting of six semesters and each semester comprises of 90 days.

ELIGIBILITY FOR THE AWARD OF DEGREE

A candidate shall be eligible for the award of the degree only if he/she has undergone prescribed course of study for a period of not less than three academic years, passed the examination of all the six semesters prescribed earning 144 credits fulfilled such conditions as have been prescribed there for.

COURSES OFFERED TO STUDENTS

(Effective for the batch of students admitted from the Academic Year 2023 – 2024)

SEMESTER – I

| Part | COURSE TITLE | CREDITS | HOURS | CIA | ESE | Total |
|-------------|--|----------------|--------------|------------|------------|--------------|
| I | Language | 3 | 4 + 2* | 50 | 50 | 100 |
| II | English | 3 | 4 | 50 | 50 | 100 |
| III | Core Paper I – Financial Accounting-I (Common) | 4 | 5 | 50 | 50 | 100 |
| IV | Core Paper II – Economics for Finance (Common) | 4 | 5 | 50 | 50 | 100 |
| V | Allied Paper I– Business Statistics | 5 | 6 | 50 | 50 | 100 |
| VI | Soft Skills | 3 | 2 | 50 | 50 | 100 |
| | Non-Tamil Students : Basic Tamil / Advanced Tamil(*) Tamil Students: Non – Major Elective- I Basics of Banking and Insurance- I | 2 | 2 | 50 | 50 | 100 |
| | Total | 24 | 30 | | | |

SEMESTER – II

| Part | COURSE TITLE | CREDITS | HOURS | CIA | ESE | Total |
|-------------|---|----------------|--------------|------------|------------|--------------|
| I | Language | 3 | 4 + 2* | 50 | 50 | 100 |
| II | English | 3 | 4 | 50 | 50 | 100 |
| III | Core Paper III –Financial Accounting II (Common) | 4 | 5 | 50 | 50 | 100 |
| IV | Core Paper IV – Principles of Management (Common) | 4 | 5 | 50 | 50 | 100 |
| V | Allied Paper II – Operation Research | 5 | 6 | 50 | 50 | 100 |
| VI | Soft Skills | 3 | 2 | 50 | 50 | 100 |
| | Non-Tamil Students: Basic Tamil / Advanced Tamil Tamil Students: Non – Major Elective II Basics of Banking and Insurance- II | 2 | 2 | 50 | 50 | 100 |
| | Total | 24 | 30 | | | |

SEMESTER – III

| Part | COURSE TITLE | CREDITS | HOURS | CIA | ESE | Total |
|-------------|--|----------------|--------------|------------|------------|--------------|
| I | Core Paper V – Corporate Accounting-I (Common) | 4 | 6 | 50 | 50 | 100 |
| II | Core Paper VI- Business Law and Ethics (Common) | 4 | 4 | 50 | 50 | 100 |
| III | Core Paper VII –Banking and Financial Services (Common) | 4 | 6 | 50 | 50 | 100 |
| IV | Core Paper VIII – Business Communication (Common) | 4 | 5 | 50 | 50 | 100 |
| V | Allied Paper III – Computer Application in Business | 5 | 6 | 50 | 50 | 100 |
| VI | Soft Skills | 3 | 2 | 50 | 50 | 100 |
| | Environmental Studies * | | 1 | 50 | 50 | |
| | Total | 24 | 30 | | | |

* End Semester Examination will be conducted in Semester - IV

SEMESTER – IV

| Part | COURSE TITLE | CREDITS | HOURS | CIA | ESE | Total |
|-------------|---|----------------|--------------|------------|------------|--------------|
| I | Core Paper IX - Corporate Accounting-II (Common) | 4 | 6 | 50 | 50 | 100 |
| II | Core Paper X- Company Law (Common) | 4 | 4 | 50 | 50 | 100 |
| III | Allied Paper IV – Principles of Marketing (Common) | 5 | 5 | 50 | 50 | 100 |
| IV | Core Paper XI – Auditing and Assurance (Common) | 4 | 5 | 50 | 50 | 100 |
| V | Core Paper XII – Theory of Money and Banking | 4 | 5 | 50 | 50 | 100 |
| VI | Soft Skills | 3 | 2 | 50 | 50 | 100 |
| | Environmental Studies | 2 | 1 | 50 | 50 | 100 |
| | Total | 26 | 30 | | | |

SEMESTER – V

| Part | COURSE TITLE | CREDITS | HOURS | CIA | ESE | Total |
|-------------|--|----------------|--------------|------------|------------|--------------|
| I | Core Paper XIII – Management Accounting (Common) | 4 | 6 | 50 | 50 | 100 |
| II | Core Paper XIV – Income Tax, Theory Law and Practice – I (Common) | 4 | 6 | 50 | 50 | 100 |
| III | Core Paper XV – Principles of Financial Management (Common) | 4 | 6 | 50 | 50 | 100 |
| IV | Core Paper XVI – Entrepreneurial Development (Common) | 4 | 6 | 50 | 50 | 100 |
| V | Open Elective I- Rural Banking Open Elective II- Consumer Affairs | 5 | 5 | 50 | 50 | 100 |
| VI | Value Education | 2 | 1 | 50 | 50 | 100 |
| | Total | 23 | 30 | | | |

SEMESTER – VI

| Part | COURSE TITLE | CREDITS | HOURS | CIA | ESE | Total |
|-------------|---|----------------|--------------|------------|------------|--------------|
| I | Core Paper XVII – Cost Accounting (Common) | 4 | 6 | 50 | 50 | 100 |
| II | Core Paper XVIII – Income Tax, Theory Law and Practice- II (Common) | 4 | 6 | 50 | 50 | 100 |
| III | Core Paper XIX – GST and Customs Law (Common) | 4 | 6 | 50 | 50 | 100 |
| IV | Elective Paper I– Technology in Banking | 5 | 6 | 50 | 50 | 100 |
| V | Elective Paper II- Investment Management | 5 | 6 | 50* | 50* | 100 |
| VI | Extension Activity | 1 | | | | |
| | Total | 23 | 30 | | | |

SEMESTER I -CORE PAPER 1**FINANCIAL ACCOUNTING-I**

| | |
|---------------------------------------|-----------------------|
| Course Code : | Credits : 4 |
| L:P:T:S : 5:0:0:0 | CIA Marks : 50 |
| Exam Hours : 03 | ESE Marks : 50 |
| Theory 20% & Problem's 80% | |

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

| | |
|------------|--|
| CO1 | Understand Accounting standards, the relevant provisions specified, Computation of insurance claim for loss of stock/ Loss of profit [Fire insurance] and net claim. |
| CO2 | Recall errors and its types, entries for rectification and its impact on GP/ NP and suspense account Prepare Bank reconciliation statement and analyse the causes of disagreement between cash book and pass book |
| CO3 | Apply the provisions of AS 10 for determining depreciation on property plant and equipment |
| CO4 | Prepare the Final Accounts of a Sole Trading Concern incorporating important adjustments and apply AS 9 for revenue recognition |
| CO5 | Differentiate single and double entry system and solve problems through statement of affairs and conversion method |
| CO6 | Prepare Royalty payment and receivable chart, and Ledger Accounts in the books of Lessee and lessor and apply AS 19 for accounting for lease. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | 3 | 2 | 1 | - | 2 | - |
| CO2 | 1 | 3 | 2 | 1 | 2 | 2 | - |
| CO3 | 1 | 3 | - | 1 | - | 2 | - |
| CO4 | 1 | 3 | 1 | 1 | 1 | 2 | - |
| CO5 | 1 | 3 | 2 | 1 | 1 | 2 | - |
| CO6 | 1 | 2 | 2 | 1 | 1 | 1 | - |

| S.No | CONTENTS OF MODULE |
|------|--|
| 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> |
| 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> |
| 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> |
| 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> |
| 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, Shortworkings - Accounting treatment in the books of Lessor & Lessee- Effect of strike, Introduction to AS 19- Accounting for lease.</p> |

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

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER I- CORE PAPER II**ECONOMICS FOR FINANCE**

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

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

| | |
|------------|--|
| CO1 | Recall conceptual definitions in business economics, classify cost, profit and differentiate the relevant terms. |
| CO2 | Understand demand, classify its types and illustrate the law of demand. Explain demand forecasting and elasticity of demand and factors influencing elasticity of demand. |
| CO3 | Determine the law of supply, underlying assumptions and exceptions, explain factors influencing elasticity of supply. |
| CO4 | Enumerate the relationship between average and marginal revenue curve and identify the various market structures, its features, Compare and contrast them. |
| CO5 | Define the various concepts of National Income and its methods of computation. |
| CO6 | Assess the role of Government in economic system; Describe Fiscal policy and its types. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 1 | 2 | 2 | 2 | 2 | 1 |
| CO2 | 2 | - | 2 | 2 | 2 | 1 | - |
| CO3 | 1 | - | 2 | 2 | 2 | 2 | - |
| CO4 | 1 | - | 2 | 2 | 2 | 2 | - |
| CO5 | 1 | - | 2 | 2 | 2 | 2 | - |
| CO6 | 1 | - | 3 | 2 | 3 | 3 | - |

| S.No. | CONTENTS OF MODULE |
|-------|---|
| 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> |
| 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> |
| 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> |
| 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> |
| 5 | <p>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.</p> |

TEXT BOOKS:

- Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
- Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
- Dwivedi, D. N. (2009) Essentials of Business Economics. Vikas Publsiher, New Delhi, India. (ISBN: 978-81-2592-400-5)
- 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)
- Varshney R.L., Maheshwari K. L., & Maheshwari, R. K. (2019) Business Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-738-6)
- Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
- 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

ASSESSMENT PATTERN**CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER I

NON-MAJOR ELECTIVE - I

BASICS OF BANKING AND INSURANCE PAPER- I

COURSE CODE:

CREDITS:2

L:P:T:S 2:0:0:0

CIA MARKS: 50

EXAM HOURS:3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will have depth knowledge in banking and insurance

COURSE OUTCOMES:

At the end of the course, the student will be able to

| | |
|------------|---|
| CO1 | Understand the various functions of commercial banks and the services provided. |
| CO2 | Analyse the Banking Procedure and various types of relationships. |
| CO3 | Examine the types of Crossing. |
| CO4 | Classify the various rights of banker and aspects of Endorsement. |
| CO5 | Categorise the various principles of Insurance |
| CO6 | Understand the concept of subrogation and contribution |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 3 | 1 | 3 | 3 | 1 |
| CO2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 3 | 2 | 3 | 3 | 1 |
| CO3 | 1 | 1 | 1 | 1 | 1 | - | 1 | 3 | 2 | 2 | 2 | 1 |
| CO4 | 1 | 1 | 2 | 2 | - | 1 | 1 | 2 | 2 | 2 | 2 | 1 |
| CO5 | 1 | 1 | 2 | 2 | - | 1 | 1 | 2 | 2 | 2 | 2 | 1 |
| CO6 | 1 | 1 | 2 | 2 | - | 1 | 1 | 2 | 2 | 2 | 2 | 1 |

3- Strong 2- Medium 1- Low

| S No | Module | Hrs | Co |
|-------------|---|------------|-----------|
| 1 | Meaning of Banking – functions of commercial banks: Primary Functions, Different types of Deposits and Loans, Agency and General Utility Services of Banks, Safe Deposit Lockers. | 6 | 1 |

| | | | |
|---|---|---|---|
| 2 | Opening of a Bank Account- Procedure, Withdrawal slip, Cheque and demand draft – Customer of a Bank- Banker-Customer relationship. | 6 | 2 |
| 3 | Crossing of cheque – types. Open cheque. Dishonour of cheques – Wrongful dishonour – MICR, IFSC Code &CTS. Rules for filling up a cheque. | 6 | 3 |
| 4 | Bankers right of lien, right of set off and right of appropriation – Endorsement – Mortgage – Pledge and Hypothecation. | 6 | 5 |
| 5 | Meaning of Insurance – Principles – Indemnity – Subrogation and Contribution – Insurable Interest | 6 | 6 |

QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Gurusamy, S, (2014), *Banking Theory: Law and Practice*, Chennai, Vijay Nicole Publications.
- Clifford Gomez,(2011), *Banking and Finance, Theory, Law and Practice*, Mumbai, Jain Book Agency.
- Gupta. R.K (2012), *Banking Law and Practice*, New Delhi, Jain Book Agency.
- Sundaram and Varshney(2015), *Banking Theory Law and Practice*, New Delhi, Sultan Chand & Co.
- Maheswari, S.N, (2009) *Banking Law Theory and Practice*, Mumbai, Kalyani Publications.
- Santhanam, B (2012), *Banking Theory: Law and Practice*, 5th Edition,Chennai, Margham Publications.

E-RESOURCES:

- www.lawcommissionofindia.nic.in
- www.rbi.org
- www.bankingombudsman.org

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|-------------------|-------|-------|----------------|------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

**SEMESTER II -CORE PAPER III
FINANCIAL ACCOUNTING-II**

| | | |
|---------------------------------------|------------------|-------------|
| Course Code : | Credits | 4 |
| L:P:T:S : 5 :0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |
| Theory 20% & Problem's 80% | | |

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

| | |
|------------|--|
| CO1 | Understand concept of branch & their classification, Distinguish between dependent & Independent branches & methods of accounting for dependent branches. Classify investments and solve practical problems based on application of AS 13 |
| CO2 | Identify the accounting treatment for departmental accounting and prepare them. |
| CO3 | Compare Hire purchase & Instalment system, learn the accounting treatment for Hire purchase system and prepare Hire purchase trading account. |
| CO4 | Solve comprehensive problems relating to Admission, Retirement and Death of a partner; Compute Sacrificing Ratio, Gaining Ratio, Good will and Revised Balance Sheet. |
| CO5 | Prepare accounts pertaining to dissolution of Partnership firm |
| CO6 | Apply the provisions of Garner Vs Murray towards insolvency of a partner; Explain the accounting treatment for Gradual realisation of assets & piece meal distribution. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | 3 | 2 | - | 2 | 2 | - |
| CO2 | 1 | 3 | 1 | 1 | 1 | - | - |
| CO3 | 1 | 3 | 1 | 1 | 1 | 1 | - |
| CO4 | 2 | 3 | 1 | - | 1 | 1 | - |
| CO5 | 1 | 3 | 1 | 1 | 1 | 1 | - |
| CO6 | 1 | 3 | 1 | 1 | - | 1 | - |

| S.No. | CONTENT OF MODULE |
|-------|--|
| 1 | 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 |
| 2 | 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. |
| 3 | 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 |
| 4 | 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] |
| 5 | 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] |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER II -CORE PAPER IV
PRINCIPLES OF MANAGEMENT

| | | |
|--------------------------|------------------|-------------|
| Course Code : | Credits | 4 |
| L:P:T:S : 5:0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |

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

| | |
|------------|--|
| CO1 | Define Management, describe its nature and scope, State the role and functions of a Manager, Discuss Scientific Management; Management and Indian literature. |
| CO2 | Explain Planning, classify the types of plans and steps involved in planning process; Describe the terms MBO and MBE; their features, merits and demerits. Define decision-making, its process & significance; types of decisions, constraints in decision-making. |
| CO3 | Define Organisation, explain principles of Organization Structure; Compare the different types of Organization; elaborate the role of Committee in organization; Analyze causes of Line & Staff conflict and suggest measures to resolve it. |
| CO4 | Describe Span of Control and factors influencing span. Explain departmentation, identify the bases of departmentation; Compare & Contrast them. |
| CO5 | Relate authority, responsibility and accountability, Describe delegation of authority, its elements; barriers for delegation and steps for effective delegation. Explain centralization and decentralization of authority; factors determining decentralization, distinguish delegation from decentralization. Define direction and its elements, State the principles of direction. |
| CO6 | Explain leadership, state the functions, qualities of leader, identify its theories & styles. Define co-ordination, discuss the need, types and techniques for Co-ordination Describe the control process and techniques of control adopted in business. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 1 | 2 | 1 | 2 | 1 | 1 |
| CO2 | 2 | - | 1 | 1 | 2 | 3 | 1 |
| CO3 | 2 | - | 3 | 2 | 2 | 1 | 1 |
| CO4 | 1 | - | 2 | 1 | 2 | 3 | 3 |
| CO5 | 1 | - | 2 | 1 | 2 | 3 | 1 |
| CO6 | 1 | - | 2 | 2 | 2 | 3 | 2 |

Correlation levels: 1 - Weak 2 - Medium 3 - High

| S.No. | CONTENTS OF MODULE |
|-------|---|
| 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> |
| 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> |
| 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> |
| 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> |
| 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> |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom’s Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom’s Taxonomy

| | | | | | |
|----------|------------|-------|---------|----------|--------|
| Remember | Understand | Apply | Analyze | Evaluate | Create |
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER II

NON- MAJOR ELECTIVE – II

BASICS OF BANKING AND INSURANCE PAPER- II

COURSE CODE:

CREDITS:2

L:P:T:S 2:0:0:0

CIA MARKS:50

EXAM HOURS: 3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will be able to equip basic knowledge in banking and their recent trends

COURSE OUTCOMES:

At the end of the course, the student will be able to

| | |
|------------|---|
| CO1 | Analyse the various aspects of ATM |
| CO2 | Examine the procedures of Online Banking. |
| CO3 | Understand the various aspects of Pass Book, Demonetization and Core Banking. |
| CO4 | Classify the functions of RBI and its credit control. |
| CO5 | Understand the concept of life assurance |
| CO6 | Understand the concept of general assurance |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1 | 2 | 2 | 2 | 1 | - | 2 | 1 | 3 | 2 | 3 | 3 | 1 |
| CO2 | 2 | 2 | 2 | 1 | - | 2 | 1 | 3 | 1 | 3 | 3 | 1 |
| CO3 | 3 | 2 | 2 | 1 | 1 | 2 | 1 | 3 | 2 | 3 | 2 | 1 |
| CO4 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 |
| CO5 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 1 |
| CO6 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 1 |

3- Strong 2- Medium 1- Low

| Sl No | Module | Hrs | Co |
|-------|--|-----|----|
| 1 | ATMs- how to draw cash from ATMs? – Activating ATM Cards – PIN – safeguards against ATM frauds – NEFT and RTGS | 6 | 1 |

| | | | |
|---|---|---|-----|
| 2 | Internet Banking and Mobile Banking – Precautions to be taken while banking online- Debit and Credit cards – Master and Visa cards – Payment Apps such as Paytm, Bhim and Googlepay- IMPS | 6 | 2 |
| 3 | Passbook printing and currency depositing kiosks – currency counting machines – Demonetization – Meaning and objectives – Core Banking | 6 | 3 |
| 4 | Reserve Bank of India – Functions- Credit control by RBI – Quantitative and selective Controls- Principles of Note Issue. | 6 | 4 |
| 5 | Life Assurance and General Insurance – Assignment and Nomination of Life policies – Surrender Value – Re-insurance and Double Insurance – Average clause | 6 | 5,6 |

QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Gurusamy, S,(2014), *Banking Theory: Law and Practice*, Chennai, Vijay Nicole Publications.
- Clifford Gomez,(2011), *Banking and Finance, Theory, Law and Practice*, Mumbai, Jain Book Agency.
- Gupta. R.K (2012), *Banking Law and Practice*, New Delhi, Jain Book Agency.
- Sundaram and Varshney(2015), *Banking Theory Law and Practice*, New Delhi, Sultan Chand & Co.
- Maheswari, S.N, (2009) *Banking Law Theory and Practice*, Mumbai, Kalyani Publications.
- Santhanam, B (2012), *Banking Theory: Law and Practice*, 5th Edition,Chennai, Margham Publications.

E-RESOURCES:

- www.lawcommissionofindia.nic.in
- www.rbi.org
- www.bankingombudsman.org

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|-------------------|-------|-------|----------------|------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER III -CORE PAPER V
CORPORATE ACCOUNTING-I

| | |
|--------------------------------------|-----------------------|
| Course Code : | Credits : 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks : 50 |
| Exam Hours : 03 | ESE Marks : 50 |
| Theory 20% & Problems 80% | |

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

| | |
|------------|---|
| CO1 | Understand the procedure for IPO, Explain the accounting treatment for ESOP/ ESPS, Bonus issue and buyback of shares. |
| CO2 | Define Debenture, identify issue and classify methods of redemption of debentures, differentiate between cum interest and ex-interest quotations, explain accounting treatment for profits prior to incorporation. |
| CO3 | Understand the meaning of redemption, purpose of issuing Redeemable Preference share. Apply the provisions of Companies Act 2013 for redemption of preference shares; explain the logic behind creation of CRR. |
| CO4 | Describe underwriting; Determine the liability of underwriters for underwriting shares /Debentures and compute the underwriter's commission. |
| CO5 | Prepare and present the financial statements of a company as per Schedule III of Cos. Act 2013; Compute Managerial remuneration, depreciation as per schedule II and Deferred tax, Compute and create provision from profits for CSR expenditure. |
| CO6 | Explain Valuation of intangibles as per AS 26 and determine the value of goodwill and value of shares, securities & financial assets as per the procedure specified by the IBBI |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | 2 | 1 | 1 | 1 | 2 | - |
| CO2 | 1 | 2 | 1 | 1 | 1 | 2 | - |
| CO3 | 1 | 3 | 1 | 1 | 1 | 2 | - |
| CO4 | 1 | 2 | 1 | 1 | 1 | 1 | - |
| CO5 | 1 | 3 | 2 | 1 | 1 | 1 | - |
| CO6 | 2 | 2 | 1 | 1 | 1 | 1 | - |

| S.No. | CONTENTS OF MODULE |
|-------|---|
| 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 |
| 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. |
| 3 | UNIT – III Redemption of Preference Shares, Underwriting of Shares and Debentures |
| 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. |
| 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] |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

**SEMESTER III -CORE PAPER VI-
BUSINESS LAWS & ETHICS**

| | | |
|--------------------------|------------------|-------------|
| Course Code : | Credits | 4 |
| L:P:T:S : 5:0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |

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

| | |
|------------|---|
| CO1 | Define Contract, State the provisions of Contract Act and describe essential elements of a contract |
| CO2 | Classify contracts, understand agreements, e-contracts, Quasi & contingent contracts |
| CO3 | Discuss the legal provisions pertaining to Special contracts, Categorise the rights and liabilities of the parties to such contracts. |
| CO4 | Explain law of Agency, types of agents; Outline the duties and rights of agents |
| CO5 | State the important definitions in Sale of Goods Act 1930 and legal provisions pertaining to performance of sale. |
| CO6 | Appreciate ethics in business and principles for public life. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | - | 1 | 1 | 2 | 1 | - |
| CO2 | 1 | - | 1 | 2 | 2 | 2 | - |
| CO3 | 2 | - | 2 | 1 | 1 | 2 | - |
| CO4 | 1 | - | 2 | 1 | 2 | 1 | - |
| CO5 | 2 | - | 2 | 1 | 2 | 1 | - |
| CO6 | 1 | - | 2 | 2 | 1 | 1 | - |

| S.No. | CONTENTS OF MODULE |
|-------|--|
| 1 | 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 |
| 2 | 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. |
| 3 | 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. |
| 4 | 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 |
| 5 | 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. |

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.

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER III -CORE PAPER VII

BANKING & FINANCIAL SERVICES

| | | |
|--------------------------|------------------|-------------|
| Course Code : | Credits | 4 |
| L:P:T:S : 5:0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |

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

| | |
|------------|--|
| CO1 | Define banking, classify the banking system and identify the role of commercial banks in economic development.; Explain the functions and role of RBI. |
| CO2 | Enumerate the steps in opening bank accounts; concept of CIBIL. |
| CO3 | Explain negotiable instruments and its types; describe crossing and endorsement. |
| CO4 | Determine the overview of Financial Services & E-banking concepts. |
| CO5 | Discuss factoring and Leasing concept and its types. |
| CO6 | Assess mutual funds mechanism and its regulatory structure. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | - | 2 | 1 | 1 | 1 | - |
| CO2 | 1 | 1 | 1 | 1 | 2 | 2 | - |
| CO3 | 1 | - | 2 | 1 | 2 | 1 | - |
| CO4 | 1 | - | 1 | 1 | 2 | 1 | - |
| CO5 | 1 | - | 3 | 2 | 3 | 2 | 1 |
| CO6 | 1 | - | 2 | 2 | 2 | 1 | - |

| S.NO | CONTENTS OF MODULE |
|-------------|--|
| 1 | 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. 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. |
| 2 | Negotiable instruments – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - CTS Cheques – meaning – advantages. Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection. |
| 3 | Introduction to Financial Services - An Overview – functions – financial services market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism. 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-Digital wallet- National Payments Corporation of India (NPCI). |
| 4 | 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) 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. |
| 5 | Merchant banking - definition – functions – code of conduct – regulatory framework. 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). |

TEXT BOOKS:

- 1 Banking and Financial System-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

Latest edition of the books to be referred.

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAMS (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER III -CORE PAPER VIII**BUSINESS COMMUNICATION**

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

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

| | |
|------------|--|
| CO1 | Explain the Role and Importance of Business Communication to ensure the smooth flow of precise information through the Corporate/Entrepreneurial hierarchy. |
| CO2 | Identify and apply the features of various types of Business Letters in the context of Corporate/Entrepreneurial perspectives. |
| CO3 | Outline and understand the techniques and nuances of Modern Methods of Business Communication. |
| CO4 | Design and develop a procedural system of Corporate Correspondence with Government, Directors, Shareholders, Financial Institutions and Vendors.[as per disclosure requirements] |
| CO5 | Preparation/ Drafting of various Statutory/Non-Statutory Reports and use of updated technological methods of Reporting. |
| CO6 | Develop a clear understanding of the crucial role of Business Communication in Decision Making and success of the business enterprise. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 3 | - | 3 | 2 | 2 | 3 | 1 |
| CO2 | 1 | - | 2 | 2 | 3 | 1 | 1 |
| CO3 | 2 | - | 2 | 1 | 1 | 2 | 3 |
| CO4 | 1 | - | 2 | 1 | 1 | 2 | 1 |
| CO5 | 3 | - | 3 | 1 | 1 | 3 | 1 |
| CO6 | 2 | - | 1 | 2 | 1 | 1 | - |

| S.No. | CONTENTS OF MODULE |
|-------|--|
| 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> |
| 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> |
| 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> |
| 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> |
| 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> |

TEXT BOOKS:

1. Pal, Rajendra., & Korla
2. halli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
3. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
4. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
5. 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

ASSESSMENT PATTERN**CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER III – ALLIED PAPER III

COMPUTER APPLICATIONS IN BUSINESS

COURSE CODE:

CREDITS:5

L:P:T:S 0:6:0:0

CIA MARKS:50

EXAM HOURS: 3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will acquire knowledge in working with Tally Software and SPSS

COURSE OUTCOMES:

At the end of the course, the student will be able to

| | |
|------------|--|
| CO1 | Understand the Basic Concept of Tally and also will Understand its Features and Configuration. |
| CO2 | Provide a Practical Knowledge Exposure to Accounting Vouchers in Tally |
| CO3 | Provide a Practical Knowledge Exposure to Preparing Trial Balance, Profit and Loss A/c and Balance sheet in Tally. |
| CO4 | Introduce the Students about SPSS. |
| CO5 | Provide a Practical Knowledge Exposure to Measures of Central Tendency in SPSS. |
| CO6 | Provide a practical knowledge to measures of Skewness in SPSS |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO2 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO3 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO4 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO5 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| CO6 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |

3- Strong 2- Medium 1- Low

| SI No. | Contents Of Module | Hrs. | Cos |
|--------|---|------|-----|
| 1 | Introduction to Tally- Company Creation – group and ledgers creation- features and configuration. | 18 | 1 |
| 2 | Accounting vouchers- Purchase, debit note, sales, credit note, receipt, payments and contra. | 18 | 2 |
| 3 | Inventory information- stock group, stock categories, units of measure, stock items and godowns. Statements of reports- trial balance, profit and loss account- balance sheet- stock summary- GST Calculation. | 18 | 3 |
| 4 | Introduction to statistical package for social sciences- construction of frequency and cross tabulation. | 18 | 4 |
| 5 | Graphical representation of Data- simple, multiple and cluster bar diagram pie-chart and Histogram- measures of central tendency (Mean, median, mode)- measures of dispersion (standard deviation, quartile deviation) – measures of skewness (Correlation and regression). | 18 | 5,6 |

QUESTION PAPER PATTERN:

3 DIFFERENT SETS OF QUESTION PAPER WILL BE PREPARED AND STUDENTS WILL BE GIVEN ONE QUESTION PAPER RANDOMLY

RECOMMENDED TEXT BOOKS:

1. Computer Application in business- Sanjay Saxena

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|-------------------|-------|-------|----------------|------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| | | | | | |
|----------|------------|-------|---------|----------|--------|
| Remember | Understand | Apply | Analyze | Evaluate | Create |
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER IV -CORE PAPER IX**CORPORATE ACCOUNTING -II**

| | |
|--------------------------------------|-----------------------|
| Course Code : | Credits : 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks : 50 |
| Exam Hours : 03 | ESE Marks : 50 |
| Theory 20% & Problems 80% | |

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

| | |
|------------|--|
| CO1 | Appreciate International Financial Reporting Standard and its applicability in India. Explain the concept of financial reporting. State the objectives and the qualitative characteristics of financial statements, Identify the users in financial reporting, |
| CO2 | Appreciate Business responsibility & sustainability reporting, understand and apply the provisions as per AS 17 for Segment reporting. |
| CO3 | Explain reconstruction, its types, alteration of share capital, Preparation of capital reduction account & presentation of accounts post reconstruction as per provisions of Companies act 2013. |
| CO4 | Define Group, Holding and subsidiary company, Apply the consolidation procedure for consolidation of B/S of subsidiary with the holding company as per AS 21 |
| CO5 | Understand the format and contents of financial statements of banking companies. |
| CO6 | Outline the IBC and CIRP. Compare different methods of liquidation. Compute the commission payable to liquidator. Prepare the Liquidator's final statement of account. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | 3 | 1 | 1 | 1 | 2 | - |
| CO2 | 1 | 2 | 2 | - | 2 | 2 | - |
| CO3 | 1 | 2 | 2 | 1 | 1 | 1 | - |
| CO4 | 1 | 3 | 2 | 1 | 1 | 1 | - |
| CO5 | 1 | 2 | 2 | 1 | 1 | 1 | - |
| CO6 | 1 | 3 | 2 | 1 | 2 | 2 | - |

| S.No. | CONTENTS OF MODULE |
|-------|--|
| 1 | <p>UNIT – I International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India.</p> <p>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.</p> |
| 2 | <p>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.</p> |
| 3 | <p>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.</p> |
| 4 | <p>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 3rd Schedule of the Banking Regulation Act, 1949].</p> |
| 5 | <p>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]</p> |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER IV -CORE PAPER X

COMPANY LAW

| | | |
|--------------------------|------------------|-------------|
| Course Code : | Credits | 4 |
| L:P:T:S : 5:0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |

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

| | |
|------------|--|
| CO1 | Understand the concept of Dormant Company Associate Company and Producer Company |
| CO2 | Understand the concept of Self-prospectus and De-Materialization of security. |
| CO3 | Understand the concept of Share Capital and Debentures. |
| CO4 | Understand the Concept of Dividend |
| CO5 | Understand the various types of Meeting |
| CO6 | Understand the voting Rights of Members and modes of winding up |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 3 | - | 1 | 1 | 2 | 1 | - |
| CO2 | 2 | - | 1 | 1 | 2 | 2 | - |
| CO3 | 3 | - | 1 | 2 | 2 | 2 | 1 |
| CO4 | 1 | - | 2 | 2 | 1 | 1 | - |
| CO5 | 1 | - | 1 | - | 1 | 1 | - |
| CO6 | 1 | - | 1 | - | 1 | 1 | - |

| S.No. | CONTENT OF MODULE |
|-------|--|
| 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> |
| 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> |
| 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> |
| 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 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].</p> |
| 5 | <p>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.</p> |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER IV –ALLIED PAPER IV

PRINCIPLES OF MARKETING

| | | |
|--------------------------|------------------|-------------|
| Course Code : | Credits | 5 |
| L:P:T:S : 5:0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |

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

| | |
|------------|--|
| CO1 | Define marketing, explain its functions, recall the marketing concepts. |
| CO2 | Describe the factors [Micro & Macro] that determine the marketing environment. |
| CO3 | Identify the strategies for segmenting the market, elements of marketing mix. |
| CO4 | Explain Product life-cycle, its stages and applications in business; Describe product mix, pricing policy and methods. |
| CO5 | Discuss the channels of distribution, objectives of advertisement and salesmanship. |
| CO6 | Assess consumer behaviour and decision making process, discuss recent trends in marketing |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | - | 3 | 1 | 2 | 2 | 1 |
| CO2 | 2 | - | 2 | 1 | 2 | 1 | 1 |
| CO3 | 1 | - | 3 | 2 | 2 | 2 | 1 |
| CO4 | 2 | - | 2 | 1 | 2 | 1 | 1 |
| CO5 | 1 | - | 1 | 1 | 1 | 1 | 1 |
| CO6 | 2 | - | 2 | 1 | 3 | 1 | 1 |
| | | | | | | | |

| S.No. | CONTENTS OF MODULE |
|-------|---|
| 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. |
| 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. |
| 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. |
| 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. |
| 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. |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks) - Bloom's Taxonomy

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER IV -CORE PAPER XI

AUDITING & ASSURANCE

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

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

| | |
|------------|--|
| CO1 | Cite and remember the important concepts of auditing. |
| CO2 | Understand the classification of audit standards and objectives of an auditor |
| CO3 | Apply the procedure of qualification and disqualification and appointment of the auditor |
| CO4 | Analyse the audit of financial statements including the employee benefit expenses |
| CO5 | Evaluate the financial cost, depreciation and amortization of cost |
| CO6 | Create the reports of an auditor with preparation and presentation as per SA700 |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | - | 2 | 2 | 2 | 2 | 1 |
| CO2 | 3 | - | 2 | 2 | 2 | 2 | 1 |
| CO3 | 2 | 3 | 2 | 2 | 2 | 2 | 1 |
| CO4 | 3 | - | 3 | 3 | 2 | 2 | 1 |
| CO5 | 2 | 1 | 2 | 2 | 3 | 2 | 3 |
| CO6 | 2 | 1 | 3 | 3 | 2 | 2 | 3 |

| S.No. | CONTENTS OF MODULE |
|-------|---|
| 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> |
| 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> |
| 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> |
| 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> |
| 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> |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (40 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|-------------------|-------|-------|----------------|------------|
| Marks (out of 40) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER IV – CORE PAPER XII
THEORY OF MONEY AND BANKING

COURSE CODE:

CREDITS:4

L:P:T:S 6:0:0:0

CIA MARKS:50

EXAM HOURS: 3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will acquire in depth knowledge in various types of money and banking industry

COURSE OUTCOMES:

At the end of the course, the student will be able to

| | |
|------------|---|
| CO1 | Understand the main elements of the money supply in India. |
| CO2 | Functions of money and role of money in capitalistic and socialistic economic system |
| CO3 | Apply both inflation and deflation in the areas of money and banking. |
| CO4 | Understand the rationale behind nationalization of banks and also the impact of liberalization on banks |
| CO5 | Understand the concept of bank account and how to deal with special types of customers |
| CO6 | Express their view about the relationship between banker and customers and evaluate the effectiveness of such policies. |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 2 | 2 | - | - |
| CO2 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 1 | 2 | - | - |
| CO3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 1 | 2 | - | - |
| CO4 | 3 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | - |
| CO5 | 1 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | - | - |
| CO6 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | - | - |

3- Strong 2- Medium 1- Low

| Sl No. | Contents Of Module | Hrs. |
|--------|---|------|
| 1 | Nature and Function of Money: Barter System- Primary, Secondary and Contingent Function of Money- Metallic Money-Paper Money-Credit Money- Role of Money in capitalistic and socialistic economic system- Defects of Evils of money- Composition of money supply in India Inflation and Deflation | 18 |
| 2 | Overview of Indian Banking System: Banking Structure in India- Role of Banks- Defects of indigenous banking- Nationalization of banks- Rationale & Arguments for Nationalization- Performance & Growth after nationalization- Impact of Liberalization on Banking Industry- Merger of Banks– Types- CTS rules –scanned cheque . | 18 |
| 3 | Role of Bank- Lending/ Accepting of Deposit- Legal aspects- closing of a bank account- Special types of customers including Partnership firm, Joint Stock Companies, Club, Societies, Charitable Institution and NRIs- | 18 |
| 4 | Banker and Customer Relationship: Definition of a Customer- Relationship as debtor and creditor- Banker as Trustee- As Agent- Obligation of a Banker- Rights of a Banker | 18 |
| 5 | NPA- Provision of NPA- Income Recognition- Provisional Norms and Disclosure- Recovery mechanism- DRT, SARFESI Act and IBC 2016. | 18 |

QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- 1Santhanam.B(2000), *Theory of money and banking(2017)*, Chennai, Margham publications.
- Dr.guru swamy.S(2005), *Theory of money and banking(2008)*, Uttar Pradesh, MC Graw hill education.
- Nirmala Prasad .k.(2005), *Theory of money and banking*,Mumbai, Himalaya publication house.

E-RESOURCES:

- www.moneyandbanking.com
- www.investopedia.com
- www.thegreatcourses.com
- www.economics.stanford.edu

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (40 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 40) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER V -CORE PAPER XIII

MANAGEMENT ACCOUNTING

| | | |
|--------------------------------------|------------------|-------------|
| Course Code : | Credits | 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |
| Theory 20% & Problems 80% | | |

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

| | |
|------------|---|
| CO1 | Define Management accounting. List out the functions of management accounting Identify the relationship between management accounting, financial accounting and cost accounting. |
| CO2 | Explain the different techniques of analysis and interpretation of financial statements. Understand the tools of financial analysis. |
| CO3 | Interpret the financial statement using ratio analysis. |
| CO4 | Define cash flow statement as per AS 3; differentiate operating, investing & financing activities; Apply indirect method for preparation of CFS. |
| CO5 | State the meaning of Budget and budgetary control, discuss its objectives; list and prepare different types of budgets. Identify the meaning and significance of Standard costing; compute material and labor variance. |
| CO6 | Explain marginal costing & differentiate from absorption costing, CVP analysis; Determine BEP, MoS and CVP relationship; Enumerate the applications of Marginal Costing in Decision Making |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 1 | 2 | 1 | 3 | 1 |
| CO2 | 1 | 3 | 2 | 1 | 2 | 2 | - |
| CO3 | 1 | 3 | 1 | 1 | 2 | 1 | - |
| CO4 | 1 | 3 | 1 | 1 | 1 | 1 | |
| CO5 | 1 | 1 | 2 | 1 | 2 | 2 | - |
| CO6 | 1 | 1 | 1 | 1 | 1 | 1 | - |

| S.No. | CONTENTS OF MODULE |
|-------|---|
| 1 | <p>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.</p> |
| 2 | <p>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.</p> |
| 3 | <p>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.</p> |
| 4 | <p>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</p> |
| 5 | <p>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 Factor analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.</p> |

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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (40 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 40) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER V -CORE PAPER XIV
INCOME TAX, THEORY LAW AND PRACTICE- I

| | |
|--------------------------------------|-----------------------|
| Course Code : 02306517 | Credits 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks : 50 |
| Exam Hours : 03 | ESE Marks : 50 |
| Theory 20% & Problems 80% | |

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

| | |
|-------------|---|
| CO1 | Define important terms under the Income Tax Act,1961, explain the concept of Residential Status, identify the residential status, compute the incidence of Tax, Incomes Exempted from tax. |
| CO2 | Understand the concept of Salary, classify its different forms, identify and analyze the taxability of various allowances and perquisites compare different types of Provident funds |
| CO3 | Compare and appreciate the taxability of House properties used for different purposes. Identify the deductions and explain the taxability of Unrealized rent and loss under the head House property |
| CO4 | Analyze the admissible deductions and specific disallowances for computing Income from Profits and Gains of Business and Profession. |
| CO 5 | Explain the treatment of Depreciation and Loss under the head Business and Profession |
| CO 6 | Discuss the powers and duties of various Income Tax Authorities, Appreciate the need and use of PAN, Explain the procedure for Assessment and discuss the different types of Assessment. |

Mapping of Course Outcomes to Program Outcomes:

| | PO1` | PO2 | PO3 | PO4 | PO5 |
|------------|-------------|------------|------------|------------|------------|
| CO1 | 2 | 3 | 1 | 2 | 2 |
| CO2 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 3 | 3 | 2 | 2 | 1 |
| CO4 | 2 | 3 | 2 | 1 | 2 |
| CO5 | 2 | 3 | 3 | 2 | 1 |
| CO6 | 2 | 3 | 3 | 2 | 1 |

| S.No. | CONTENTS OF MODULE |
|-------|---|
| 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. |
| 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 |
| 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. |
| 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. |
| 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). |

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhania, Vinod K., & Singhania, 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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER V -CORE PAPER XV

PRINCIPLES OF FINANCIAL MANAGEMENT

| | |
|--------------------------------------|-----------------------|
| Course Code : | Credits : 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks : 50 |
| Exam Hours : 03 | ESE Marks : 50 |
| Theory 80% & Problems 80% | |

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

| | |
|------------|--|
| CO1 | List out the objectives of financial management and identify the sources of fund |
| CO2 | Define and understand, leverages and its types |
| CO3 | Apply the techniques of capital budgeting for investment decisions |
| CO4 | Compute cost of capital and classify them |
| CO5 | Explain dividend policies and describe various dividend models |
| CO6 | Determine the factors influencing working capital and to forecast working capital requirements |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 3 | 2 | 2 | 3 | 2 | 1 |
| CO2 | 2 | 1 | 2 | 2 | 2 | 3 | 1 |
| CO3 | 2 | 1 | 2 | 2 | 2 | 3 | 1 |
| CO4 | 1 | 1 | 2 | 2 | 2 | 3 | 1 |
| CO5 | 2 | 1 | 2 | 2 | 2 | 2 | 1 |
| CO6 | 2 | 3 | 2 | 2 | 2 | 3 | 1 |

| S. No. | CONTENTS OF MODULE |
|--------|---|
| 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] |
| 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] |
| 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] |
| 4 | UNIT-IV Dividend policies – Factors affecting dividend policies - Dividend Models (Walter’s, Gordon’s, Modigliani Miller Hypothesis only. [Problems] |
| 5 | UNIT-V Working capital – components of working capital – working capital operating cycle – Factors influencing working capital –Forecasting of working capital requirement. [Problems] |

TEXT BOOKS:

1. Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-9057-725-5)
2. Berk, Jonathan., & 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 Management. 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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER V -CORE PAPER XVI
ENTREPRENEURIAL DEVELOPMENT

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

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

| | |
|------------|---|
| CO1 | Define the key terms, Cite the origin, list the attributes and functions, Classification of entrepreneurs and enumerate the factors influencing entrepreneurship, Identify women entrepreneurs, assess their role and examine their problems, Understand & illustrate start ups |
| CO2 | Identify business opportunities, conceive business idea, Prepare and evaluate a business plan. |
| CO3 | Discuss the various entrepreneurial development agencies promoted by the GoI and their functions. Describe MSME policy directives & support measures for entrepreneurs |
| CO4 | Describe the schemes & initiatives of NSDC for skill training of Indian youth |
| CO5 | Describe the schemes & initiatives of DGT for skill training in India |
| CO6 | Examine the new & trending modes of raising funds for new businesses. |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 1 | - | 2 | 3 | 2 | 1 | - |
| CO2 | 1 | - | 2 | 3 | 1 | 1 | - |
| CO3 | 2 | - | 2 | 3 | 2 | 1 | - |
| CO4 | 1 | - | 2 | 3 | 2 | 1 | - |
| CO5 | 1 | - | 2 | 3 | 3 | 1 | - |
| CO6 | 1 | - | 1 | 3 | 2 | 2 | 2 |

| S.No. | CONTENTS OF MODULE |
|-------|--|
| 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> |
| 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> |
| 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> |
| 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> |
| 5 | <p>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)</p> |

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)

- Gupta, C. B., & Srinivasan, N. P. (2020) Entrepreneurial Development. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-132-5)

REFERENCE BOOKS:

- Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
- Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
- 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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER V – OPEN ELECTIVE 1

RURAL BANKING

COURSE CODE:

CREDITS: 5

L:P:T:S : 6:0:0:0

CIA MARKS:50

EXAM HOURS: 3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will know the bank schemes available for rural people

COURSE OUTCOMES:

At the end of the course, the student will be able to

| | |
|------------|--|
| CO1 | To understand the concept of rural banking |
| CO2 | To have awareness about the latest welfare schemes |
| CO3 | To learn about the various institutional sources of finance |
| CO4 | To understand the concept of credit planning |
| CO5 | To understand the lead bank scheme |
| CO6 | To learn about the institutions reporting rural development. |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO6 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

| Sl No. | Contents Of Module | Hrs. | Cos |
|--------|--|------|-----|
| 1 | Concept of rural banking – need for rural banking – priority sector lending: terms & condition. | 18 | 1 |
| 2 | PMEGP (Prime Minister Employment Generation Programme) –Start up India-Stand up India PM Mudra Yojana (PMMY) Digital India Mission. | 18 | 2 |
| 3 | Institutional sources of finance in rural areas: cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress and problem. | 18 | 3 |
| 4 | Credit planning at the gross root level: lead bank scheme, District credit plans and service area approach their bank features. | 18 | 4,5 |
| 5 | Institutions supporting rural development: Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi & Village Industries Commission (KVIC) and Voluntary Organization – their role. | 18 | 6 |

QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Dhingra IC, (1991), *Rural banking in India*, sultan Chand & sons, New Delhi.
- Bhat N.S. (1988), *Aspects of Rural banking*, Common wealth publishers, Delhi.
- Desai S.S.M (1986), *Rural banking in India*, Himalaya publishing house, Bombay.
- Sandhu, (2002) *Banking & Rural Development*.
- Mandal, (2002) *Role of banks in rural development*.
- Dr.S. Sankaran, (2004) *Rural banking*, Margham Publications.

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|-------------------|-------|-------|----------------|------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER V – OPEN ELECTIVE 2

CONSUMER AFFAIRS

COURSE CODE:

CREDITS: 5

L:P:T:S : 6:0:0:0

CIA MARKS:50

EXAM HOURS: 3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will be able to understand the consumer laws and protection

COURSE OUTCOMES:

At the end of the course, the student will be able to

| | |
|------------|---|
| C01 | To understand the concept of consumer |
| C02 | To understand the nature of markets particularly Indian market |
| C03 | To understand the consumer protection law in India |
| C04 | To have a thorough understanding of the Grievance Redressal Mechanism |
| C05 | To elaborate the role of Industry regulators in consumer protection |
| C06 | To know about the consumer movement in India |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 |
| CO2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 |
| CO3 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 |
| CO4 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 |
| CO5 | 2 | 2 | 3 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 |
| CO6 | 2 | 2 | 3 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 |

3- Strong 2- Medium 1- Low

| Sl No. | Contents Of Module | Hrs. | Cos |
|--------|---|------|-----|
| 1 | Consumer and Markets: Concept of Consumer, Nature of markets, Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labelling and packaging along with relevant laws, Legal Metrology. | 18 | 1,2 |
| 2 | Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice. | 18 | 3 |
| 3 | Grievance Redressal Mechanism under the Indian Consumer Protection Law Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. | 18 | 4 |
| 4 | Role of Industry Regulators in Consumer Protection i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority | 18 | 5 |
| 5 | Contemporary Issues in Consumer Affairs Consumer Movement in India: Evolution of Consumer Movement in India, Formations of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. | 18 | 6 |

QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) *Consumer Affairs*, Universities Press.

- Choudhary, Ram Naresh Prasad (2005). *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
- G. Ganesan M. Sumathy. (2012). *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
- Suresh Misra and Sapna Chadah (2012). *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi
- Rajyalaxmi Rao (2012), *Consumer is King*, University Law Publishing Company
- Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
- *The Consumer Protection Act, 1986 and its later versions.*

E-RESOURCES:

- www.consumereducation.in
- *Empowering Consumers e-book*, www.consumeraffairs.nic.in
- www.bis.org.

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAM (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

**SEMESTER VI -CORE PAPER XVII
COST ACCOUNTING**

| | | |
|--------------------------------------|------------------|-------------|
| Course Code : | Credits | 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks | : 50 |
| Exam Hours : 03 | ESE Marks | : 50 |
| Theory 20% & Problems 80% | | |

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

| | |
|------------|--|
| CO1 | Understand important definitions, classify the cost according to CAS-1 in order to develop cost sheet and generate tender and quotation [financial bid]. Prepare statement for reconciliation of profit as per cost accounting ledger and financial records. |
| CO2 | Apply CAS- 6 on material cost to classify, measure, assign and determine cost of the product, ascertain stock levels and economic ordering quantity. Explain various methods of pricing material issues to prepare stores ledger. |
| CO3 | Application of CAS-7 to classify, measure, assign, present and disclose employee cost. |
| CO4 | Relate CAS-3 to describe the methods of collection, allocation, apportionment and absorption of overhead; Prepare Overhead Distribution Summary. |
| CO5 | Describe unit & Specific order costing methods, determine cost for a job and a batch, Compute EBQ, Differentiate Job costing from Batch costing. Explain Contract costing, Ascertain the cost of a contract, Cost of work certified. |
| CO6 | State meaning of Process costing. Computation of process loss and gain and its treatment. Discuss the cost accounting method for service industries [Transport & Cinema theatre] |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 3 | 1 | - | 1 | 2 | - |
| CO2 | 1 | 1 | 2 | 2 | 2 | 2 | - |
| CO3 | 2 | 1 | 2 | 1 | 2 | 1 | - |
| CO4 | 2 | 1 | 2 | 2 | 2 | 2 | - |
| CO5 | 1 | 1 | 2 | 2 | 2 | 2 | - |
| CO6 | 2 | 1 | 2 | 1 | 1 | 2 | - |

| S. No | CONTENTS OF MODULE |
|-------|--|
| 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> |
| 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> |
| 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> |
| 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> |
| 5 | <p>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.</p> |

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.
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

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAMS (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER VI -CORE PAPER XVIII
INCOME TAX, THEORY LAW AND PRACTICE- II

| | |
|--------------------------------------|-----------------------|
| Course Code : | Credits : 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks : 50 |
| Exam Hours : 03 | ESE Marks : 50 |
| Theory 20% & Problems 80% | |

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

| | |
|------------|---|
| CO1 | Define Capital assets under the Income Tax Act,1961, explain the concept of Capital Gains , list out the exemptions for Capital Gains , compute the Taxable Capital Gains and treatment of losses under capital gains. |
| CO2 | Identify and analyse different incomes taxable under other sources, Evaluate the taxability of various incomes and deductions available for each income , compute the taxable income under other sources and its treatment of Loss. |
| CO3 | Compare and appreciate the clubbing up provisions under different situations. Identify the losses that can be set off inter source and intra source , explain the provisions for carry forward and set off of losses, Compute the Total Income after setoff and carry forward of losses |
| CO4 | Analyze the admissible deductions from Gross Total Incomes and specific limits and provisions for availing various deductions Differentiate between the deductions for incomes and deductions for investments / expenses. Compute the Deductions available under various sections. Computation of tax payable under Old regime and New Regime and calculations for tax liability of Individuals only. |
| CO5 | Define TDS, TCS, Advance tax and Self-Assessment tax. Mode of remittance of tax- Rates of TDS on various sections. |
| CO6 | Learning of Income tax Portal- Annual Information Statement-Form 26AS, E-filing of Income tax returns and methods of assessment and E verification. |

Mapping of Course Outcomes to Program Outcomes:

| | PO1` | PO2 | PO3 | PO4 | PO5 |
|------------|-------------|------------|------------|------------|------------|
| CO1 | 2 | 3 | 1 | 2 | 2 |
| CO2 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 3 | 3 | 2 | 2 | 1 |
| CO4 | 2 | 3 | 2 | 1 | 2 |
| CO5 | 2 | 3 | 3 | 2 | 1 |
| CO6 | 2 | 3 | 3 | 2 | 1 |

| S.No. | CONTENTS OF MODULE |
|-------|--|
| 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. |
| 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. |
| 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. |
| 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] |
| 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 |

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.

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAMS (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |

SEMESTER VI -CORE PAPER XIX

GOODS AND SERVICES TAX & CUSTOMS LAW

| | |
|--------------------------------------|-----------------------|
| Course Code : | Credits : 4 |
| L:P:T:S : 6:0:0:0 | CIA Marks : 50 |
| Exam Hours : 03 | ESE Marks : 50 |
| Theory 80% & Problems 20% | |

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

| | |
|------------|---|
| CO1 | Identify the Concept of Goods & Service Tax. Identify the need of GST in India Define the concept of E Commerce Operators and OIDAR Services, RCM. Calculation of Supply, time of Supply, Place of Supply and Value of Supply. |
| CO2 | Describe the Input Tax Credit under GST and calculation of ITC |
| CO3 | Discuss the procedure for registration under GST. Explain Tax Invoice. Explain the procedure for cancellation and Amendment of registration |
| CO4 | Describe the Accounts and Records to be maintained under Sec 39 of GST Act Differentiate Electronic Cash Ledger and Electronic Credit Ledger and GST return Filing. |
| CO5 | Analyze the concept of Customs Duty. Describe the different types of Customs Duty Outline the procedure for Assessment of Customs duty |
| CO6 | List the procedures for Export and Import under Customs Duty. Describe Baggage Rules & Exemptions |

Mapping of Course Outcomes to Program Specific Outcomes:

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|------------|------|------|------|------|------|------|------|
| CO1 | 1 | - | 1 | 1 | 2 | 1 | - |
| CO2 | 1 | - | 1 | 1 | 2 | 1 | - |
| CO3 | 1 | - | 1 | 1 | 1 | 1 | - |
| CO4 | 1 | - | 1 | 1 | 1 | 1 | - |
| CO5 | 1 | - | 1 | 1 | 1 | 1 | - |
| CO6 | 1 | - | 1 | 1 | 1 | 1 | - |

| S. No. | CONTENTS OF MODULE |
|--------|--|
| 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> |
| 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> |
| 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> |
| 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> |
| 5 | <p>UNIT-V Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions</p> |

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)



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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. Singhanian, 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.

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|-------------------|-------|-------|----------------|------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAMS (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |



SEMESTER VI– ELECTIVE I

TECHNOLOGY IN BANKING

COURSE CODE:

CREDITS:5

L:P:T:S 6:0:0:0

CIA MARKS:50

EXAM HOURS: 3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will understand the modern innovations in banking sector

COURSE OUTCOMES:

At the end of the course, the student will be able to

| | |
|------------|---|
| CO1 | Define the term of contemporary banking developments and explain the importance of ATM, Mobile banking, Plastic cash, WAN, LAN, VSAT. |
| CO2 | Understand the importance of document storage and retrieval systems in digital signature system |
| CO3 | Understand Electronic clearing system |
| CO4 | Understand the impact of technology |
| CO5 | Understand cyber laws |
| CO6 | Understand Prevention of Money Laundering act |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |



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| | | | | | | | | | | | | |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| CO4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO6 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3- Strong 2- Medium 1- Low

| SL No | Contents Of Module | Hrs | Cos |
|--------------|--|------------|------------|
| 1. | WAN,LAN,VSAT, Networking system – Single window concept – Bank Branch network applications – Intranet – Internet - other services – Corporate internet – Anywhere Banking – Anytime Banking – Home Banking - Internet Banking – Online enquiry and update facilities – PIN – Debit Card – Smart Card – Credit Card- VISA Card- Master Card - RuPay - benefits –disadvantages. | 18 | 1 |
| 2. | Meaning – Services – e-banking and financial services – initiatives – Opportunities – Internet Banking – Meaning – Internet banking Vs Traditional Banking – Services – Drawbacks – Frauds in Internet Banking. Core banking solution (CBS) – Mobile Banking – Meaning – Features – Services – Security Issues – Electronic Mobile Wallets. ATM- Evolution – Concepts – Features – Types – Mechanism – Functions | 18 | 2 |
| 3. | E – Payments and settlements – NEFT-RTGS-IMPS- Payment Gateway – SWIFT – Electronic Clearing System – ECS Debit and ECS Credit Clearing- Electronic Money- Meaning - Categories – Merits of E-money E-Currency | 18 | 3 |
| 4. | Impact of Technology on its employees – Customer services – Management control- Impact of Technology Trends in banks- Meaning – Steps – Benefits. Digital Signature – Document Handling System and Document Storage Retrieval System. | 18 | 4 |
| 5. | Protecting – Confidentiality and Secrecy of Data – Cyber Laws and its Implications : Information Technology Act 2000 – Legal Frame Work – Preamble – Salient Provisions – exceptions – Other statues of Relevence – The Prevention of Money Laundering ACT (PMLA) , 2002 – Payments and Settlements systems Act, 2007 – RBI Guidelines. | 18 | 5,6 |



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QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Dr.Sangeetha.R(2019),*Technology in banking*,Chennai,Charulatha publications
- *Indian Commercial Banks NIBM*, Pune, 2014.
- Revell.T.R.S.(2014), *Technology and Banks NIBM*, Pune.
- Donald H. Sanders, *Computers Today*, McGraw-Hill, 2015.
- 5Andrew S.Tanenbaum(2016), *Computer Networks*, PrenticeHall Publication.
- *Financial Services Information Systems* - Jessica Keyes (2000), Auerbach Publication; 2nd edition.
- Kaptan S S & Choubey N S. (2003), *E-Indian Banking in Electronic Era*, Sarup & Sons, New Delhi.
- Vasudeva, E–Banking (2005), *Common Wealth Publishers*, New Delhi.
- Turban Rainer Potter, *Information Technology*, John Wiely & Sons Inc.
- *Banking Technology*, Indian Institute of Bankers Publication.

E-RESOURCES:

- www.rbi.org
- www.idrbt.ac.in
- www.dnb.co.in
- www.bankingtech.com

ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|-----------|-----------|----------------|------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAMS (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |



SEMESTER VI– ELECTIVE II

INVESTMENT MANAGEMENT

COURSE CODE:

CREDITS: 4

L:P:T:S 5:0:0:0

CIA MARKS:50

EXAM HOURS: 3

ESE MARKS: 50

LEARNING OUTCOMES:

On taking this course the student will able to understand and analyse the concepts of investment

COURSE OUTCOMES:

At the end of the course, the student will able to

| | |
|------------|---|
| CO1 | Understand the basic concepts of investment and speculation |
| CO2 | Analyse the various investment avenues under the investment schemes |
| CO3 | Understand the SEBI guidelines on primary and secondary market and procedure for buying and selling of shares |
| CO4 | Analyse the economic, industry and company aspects and also will understand the features of credit rating like CRISIL, CARE and ICRA. |
| CO5 | Understand the technical analysis under the investment |
| CO6 | Understand the concept of portfolio management |

MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 3 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 |
| CO2 | 2 | 2 | 3 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 |
| CO3 | 2 | 2 | 3 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 |
| CO4 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 |



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| | | | | | | | | | | | | |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| CO5 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 |
| CO6 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 |

3- Strong 2- Medium 1- Low

| Sl No. | Contents Of Module | Hrs. | Cos |
|---------------|---|-------------|------------|
| 1 | Investment; Definition, Concepts and Goals- Classification of Investment- Speculation- Distinction between Investment and Speculation- Risk, Return, Trade Off- Risk Meaning- Various Types of risks | 18 | 1 |
| 2 | Various Investment Avenues and their characteristics- Bank Deposits- Postal Savings Schemes- Equity- Debentures and Bonds- Mutual Fund- Insurance- NBFC Deposits- Derivatives(Meaning) | 18 | 2 |
| 3 | Capital Market- Primary Market- Stock Market- MIDCAPS(Meaning)- Procedure for Buying and Selling Shares- Tax consideration in Investment Management- SEBI Guidelines on Primary and Secondary Market- Recent Trends in Security Market- Depositories- On Line Trading of securities- Securitisation(Introduction) | 18 | 3 |
| 4 | Investment Analysis- Fixed Income Avenues Analysis- Time Value of Money- Credit Rating, CRISIL, CARE and ICRA- Economic- Company- Industry Analysis | 18 | 4 |
| 5 | Investment Information- Fundamental Analysis- Technical Analysis- Differences- Dow Theory- Efficient Market Hypothesis- Random Walk Theory(Weak)- Semi Strong Form- Strong Form- Portfolio Management Theory- Markowitz Theory- Efficient Portfolio. | 18 | 5,6 |

QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Dr.L.Natarajan (2005), *Investment Management, Third Edition 2016*, Chennai, Margham Publications.
- Dr.Radha Parameshwaran & Dr.Nedunchezhan (2002), *Investment Management 2014*, Chennai, Prasanna Publishers
- V.K. Bhalla (1982) , *Investment Management, 13th Edition 2007*, New Delhi, S.Chand Publishing



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ASSESSMENT PATTERN

CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

| Bloom's Category | CIA-1 | CIA-2 | GENERIC SKILLS | ATTENDANCE |
|--------------------------|--------------|--------------|-----------------------|-------------------|
| Marks (out of 50) | 15 | 15 | 15 | 5 |
| Remember | 5 | | 3 | |
| Understand | 4 | 3 | 3 | |
| Apply | 3 | 3 | 3 | |
| Analyze | 3 | 4 | 3 | |
| Evaluate | | 5 | 3 | |
| Create | | | | |

ESE – END SEMESTER EXAMS (100 Marks)

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 15 | 20 | 30 | 20 | 15 | - |