

**DEPARTMENT OF COMMERCE**

**RATHINAM COLLEGE OF ARTS AND SCIENCE [AUTONOMOUS]**

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021



**Syllabus for  
B.Com. Professional Accounting**

**[I to VI Semester]**

**2017-2018 Batch on-wards**

## **Vision and Mission of the Institution**

### **VISION**

A world renowned INDUSTRY-INTEGRATED INSTITUTION that imparts knowledge, skill, and research culture in young men and women to suit emerging young India.

### **MISSION**

To provide quality education at affordable cost, and to maintain academic and research excellence with a keen focus on INDUSTRY-INTEGRATED RESEARCH AND EDUCATION.

### **MOTTO**

Meaningful INDUSTRY-READY education and research by all means

## **Vision and Mission of the Department**

### **VISION**

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance education and computer skills in accounting to match the Industry need.

### **MISSION**

The Department of Commerce provides a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct. The department's curriculum and activities develop outstanding graduates who demonstrate the knowledge, skills, and competencies necessary to enter the accounting profession, higher education and to meet future career challenges.

### Program Educational Objectives [PEO]

|      |   |  |
|------|---|--|
| PEO1 | : | Graduates of the programme will continue to work in a company where the business is continuously expanding with growth prospects.  |
| PEO2 | : | The programme would help to develop Integrated Professional Competence Course [IPCC] and subsequently complete article ship, which enables to go for final CA.                 |
| PEO3 | : | The programme will continue to demonstrate professional expertise in financial planning, analysis, control, decision making support and professional ethics with the employees |
| PEO4 | : | Graduates of the programme will be able to work in the field of accounting, taxation, financial analyst in various corporate and accounting firms.                             |
| PEO5 | : | Inspire the students to apply the knowledge gained for the development of society in general particularly in commerce and computer applications                                |

### Mapping of Institute Mission to PEO

| Institute Mission  | PEO's            |
|--|------------------|
| Provide quality education at reasonable cost and to gather academic and research experiences in the field of commerce, industry, accounting, finance, marketing, human resource, research and computer applications. | PEO1, PEO3, PEO4 |
| Motivate the students in the field of advanced business practices like accounting, finance, banking, insurance and taxation with technical skills in computer applications like tally, SPSS etc.,                    | PEO4, PEO5       |
| Provide opportunities to the students to acquire knowledge about professional courses like ACS, ICWA, ACA etc., and develop communication skills and to the quality of organization.                                 | PEO1, PEO2       |
| Encourage the students to become entrepreneurs and to apply the knowledge gained for the development of society.   | PEO1, PEO5       |

### Mapping of Department Mission to PEO

| Department Mission  | PEO's            |
|---|------------------|
| Educate the graduates to acquire knowledge in accounting, finance, banking, taxation, management, insurance, human resource, information technology etc,  | PEO1, PEO3, PEO4 |
| The content includes but is not limited to instruction in advanced spreadsheet, intermediate digital design in the field of commerce industry.  | PEO2, PEO4, PEO5 |
| Learning activities are provided in public and private sector industries using hands-on experiences with the equipment, materials and technology appropriate to the course content and in accordance with current practices like ACS, ICWA, ACA etc., | PEO2, PEO5       |
| Acquire global exposure at a lower cost in commerce education. It gives an opportunity for every student to participate in virtual classroom without considering their status, gender and role differences in the society.                            | PEO1, PEO5       |

### Program Outcomes [PO]

|            |   |  |
|------------|---|--|
| <b>PO1</b> | : | Enable the students to learn principles and concepts of Professional Accountancy                                   |
| <b>PO2</b> | : | Evaluate corporate practices required for effective concepts of underlying quantitative decision analysis.         |
| <b>PO3</b> | : | Facilitate the students to learn the basic concepts of Professional Accountancy, and allied aspects of accounting. |
| <b>PO4</b> | : | Enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act. |
| <b>PO5</b> | : | Enable of accounting data, financial data, and other information to solve complex and unstructured business harms. |
| <b>PO6</b> | : | Reveal knowledge of major theories and models in key areas of Professional Accountancy ethics.                     |
| <b>PO7</b> | : | Enlarge viable alternatives and make effective decisions relating to business ethics and social responsibility     |
| <b>PO8</b> | : | Ability to evaluate financial results through examination of statement analysis.                                   |

### Correlation between the POs and the PEOs

| Program Outcomes |   | PEO1 | PEO2 | PEO3 | PEO4 | PEO5 |
|------------------|---|------|------|------|------|------|
| PO1              | : | ✓    | ✓    |      | ✓    | ✓    |
| PO2              | : | ✓    | ✓    | ✓    |      |      |
| PO3              | : | ✓    |      | ✓    | ✓    | ✓    |
| PO4              | : |      | ✓    | ✓    | ✓    | ✓    |
| PO5              | : | ✓    | ✓    | ✓    | ✓    | ✓    |
| PO6              | : | ✓    | ✓    | ✓    | ✓    | ✓    |
| PO7              | : | ✓    | ✓    | ✓    |      | ✓    |
| PO8              | : | ✓    |      |      | ✓    | ✓    |

Components considered for Course Delivery is listed below:

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

**Mapping of POs with Course Delivery:**

| Program Outcomes | Course Delivery |   |   |   |   |   |   |   |   |
|------------------|-----------------|---|---|---|---|---|---|---|---|
|                  | 1               | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| PO1              | ✓               | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| PO2              | ✓               | ✓ | ✓ | ✓ | ✓ |   | ✓ | ✓ | ✓ |
| PO3              | ✓               | ✓ | ✓ |   | ✓ | ✓ | ✓ | ✓ |   |
| PO4              | ✓               | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| PO5              | ✓               | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| PO6              | ✓               |   | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| PO7              | ✓               | ✓ |   | ✓ |   | ✓ | ✓ |   | ✓ |
| PO8              | ✓               | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

**RATHINAM COLLEGE OF ARTS AND SCIENCE [AUTONOMOUS]**

*Scheme of curriculum for*

*B.Com. Professional Accounting*

For the students admitted in the Batch during 2017 – 2018

Board of Studies – Commerce with Professional Accounting [UG]

| Sem | Part | Type | Subject & Paper   | Credit | Hour | Int | Ext | Total |
|-----|------|------|---|--------|------|-----|-----|-------|
| 1   | I    | L1   | Language - I  | 3      | 6    | 40  | 60  | 100   |
|     | II   | E1   | English for Communication   | 3      | 6    | 40  | 60  | 100   |
|     | III  | C1   | Core Theory-I - Principles of Accountancy   | 4      | 6    | 40  | 60  | 100   |
|     | III  | CP1  | Core Practical -Computer Application in Commerce [Ms office]  | 4      | 5    | 40  | 60  | 100   |
|     | III  | A1   | Allied -I- Mathematics in Business  | 4      | 5    | 40  | 60  | 100   |
|     | IV   | AEC1 | Ability Enhancement Compulsory Course-I Environmental Studies @   | 2      | 2    | 50  | 0   | 50    |
|     | V    | VAC  | Value Added Course -I @   | 2      | 0    | 100 | 0   | 100   |
| 2   | I    | L2   | Language - II   | 3      | 6    | 40  | 60  | 100   |
|     | II   | E2   | English for Commerce  | 3      | 6    | 40  | 60  | 100   |
|     | III  | C2   | Core Theory-II- Principles of Marketing   | 4      | 6    | 40  | 60  | 100   |
|     | III  | CP2  | Core Practical - II Tally-I   | 4      | 5    | 40  | 60  | 100   |
|     | III  | A2   | Allied - II- Research Methods for Business  | 4      | 5    | 40  | 60  | 100   |
|     | IV   | AEC2 | Ability Enhancement Compulsory Course – II Human Rights @   | 2      | 2    | 50  | 0   | 50    |
|     | V    | VAC  | Value Added Course -II @  | 2      | 0    | 100 | 0   | 100   |
| 3   | III  | C3   | Core Theory - III - Cost Accounting   | 4      | 5    | 40  | 60  | 100   |
|     | III  | C4   | Core Theory -IV- Company Law  | 4      | 5    | 40  | 60  | 100   |
|     | III  | CP3  | Core Practical - III -Tally- II   | 4      | 6    | 40  | 60  | 100   |
|     | III  | A3   | Allied- III - Managerial Economics  | 4      | 5    | 40  | 60  | 100   |
|     | III  | CP4  | Core Practical IV [Industrial Training Report]  | 2      | 0    | 0   | 50  | 50    |
|     | IV   | S1   | Skill Enhancement Course –I Mercantile Law  | 4      | 5    | 40  | 60  | 100   |
|     | IV   | AEC3 | Ability Enhancement Compulsory Course-III [Tamil/Advanced Tamil or Non Major Elective I [Yoga for Human Excellence/Women’s Right/Career Enhancement-I]] @ | 2      | 2    | 50  | 0   | 50    |
|     | V    | VAC  | Value Added Course -III @   | 2      | 0    | 100 | 0   | 100   |
|     | VI   | IDL  | Inter Department Learning -I #  | 2      | 2    | 0   | 100 | 100   |
| 4   | III  | C5   | Core Theory - V - Corporate Accounting - I  | 4      | 6    | 40  | 60  | 100   |
|     | III  | C6   | Core Theory - VI- Direct Tax I  | 4      | 5    | 40  | 60  | 100   |
|     | III  | CP4  | Core Practical - IV-Practical Application in Banking Business   | 4      | 5    | 40  | 60  | 100   |
|     | III  | A4   | Allied- IV - III- Principles of Auditing  | 4      | 5    | 40  | 60  | 100   |
|     | IV   | S2   | Skill Enhancement Courses – II Financial Management   | 4      | 5    | 40  | 60  | 100   |
|     | IV   | AEC4 | Ability Enhancement Compulsory Course-IV[Tamil/Advanced Tamil or Non Major Elective I[Yoga for Human Excellence/Women’s Right/Career Enhancement-II]] @   | 2      | 2    | 50  | 0   | 50    |
|     | V    | VAC  | Value Added Course -IV @  | 2      | 0    | 100 | 0   | 100   |
|     | VI   | IDL  | Inter Department Learning -II #   | 2      | 2    | 0   | 100 | 100   |

|   |     |     |   |            |            |             |             |             |
|---|-----|-----|---|------------|------------|-------------|-------------|-------------|
| 5 | III | C7  | Core Theory - VII - Corporate Accounting - II             | 4          | 4          | 40          | 60          | 100         |
|   | III | C8  | Core Theory- VIII- Direct Tax II                          | 4          | 4          | 40          | 60          | 100         |
|   | III | EL1 | Elective - I  | 5          | 4          | 40          | 60          | 100         |
|   | III | EL2 | Elective - II   | 5          | 4          | 40          | 60          | 100         |
|   | III | CP5 | Core Practical - V-<br>Business Analysis Report in [SPSS] | 4          | 4          | 40          | 60          | 100         |
|   | IV  | S3  | Skill Enhancement - III - Auditing and Assurance          | 4          | 4          | 40          | 60          | 100         |
|   | V   | VAC | Value Added Course -V @                                   | 2          | 0          | 100         | 0           | 100         |
| 6 | III | C9  | Core Theory - IX- Management Accounting                   | 4          | 6          | 40          | 60          | 100         |
|   | III | EL3 | Elective - III  | 4          | 5          | 40          | 60          | 100         |
|   | III | EL4 | Elective - IV   | 4          | 5          | 40          | 60          | 100         |
|   | III | CP7 | Core Project-I  | 10         | 8          | 80          | 120         | 200         |
|   | IV  | S4  | Skill Enhancement Courses – IV<br>Investment Management   | 4          | 6          | 40          | 60          | 100         |
|   | V   | EX  | Extension Activity  | 2          | 0          | 50          | 0           | 50          |
|   |     |     |   | <b>140</b> | <b>180</b> | <b>1740</b> | <b>2460</b> | <b>4200</b> |

@ - No End Semester Examination, only Internal Exam.

# - No Internal Examination, only End Semester Exam.



| <b>Elective</b>     | <b>Sub Code</b> | <b>Subject</b>                        |
|---------------------|-----------------|---------------------------------------|
| <b>Elective-I</b>   | 17BPA5EA        | Banking Law and Practice              |
|                     | 17BPA5EB        | Principles and practice of Insurance  |
|                     | 17BPA5EC        | Business Finance                      |
| <b>Elective-II</b>  | 17BPA 5ED       | Logistics and Supply chain management |
|                     | 17BPA 5EE       | Brand Management                      |
|                     | 17BPA 5EF       | Micro Finance                         |
| <b>Elective-III</b> | 17BPA 6EA       | Human Resource Management             |
|                     | 17BPA 6EB       | Digital marketing                     |
|                     | 17BPA 6EC       | International Business                |
| <b>Elective-IV</b>  | 17BPA 6ED       | Business Management                   |
|                     | 17BPA 6EE       | Indian Stock Market                   |
|                     | 17BCM6EF        | Marketing Research                    |

#### **INTER DEPARTMENTAL LEARNING**

| <b>IDL</b> | <b>Sub Code</b> | <b>Subject</b>                     |
|------------|-----------------|------------------------------------|
| SEM 3 & 4  |                 | Financial Accounting               |
|            |                 | Banking Correspondents             |
|            |                 | Finance for Non Financial Managers |

### Mapping of Courses and POs:

S- Strong Correlation    M – Medium Correlation    B – Blank

| Course Code | Course Name   | Program Outcomes |     |     |     |     |     |     |     |
|-------------|---|------------------|-----|-----|-----|-----|-----|-----|-----|
|             |   | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
|             | Core Theory-I - Principles of Accountancy                     | S                | S   | S   | M   | S   | M   | M   | S   |
|             | Core Theory-II- Principles of Marketing                       | M                | M   | S   | M   | M   | S   | S   | S   |
|             | Core Practical - II Tally-I                                   | S                | S   | M   | S   | S   | S   | S   | M   |
|             | Allied - II- Research Methods for Business                    | S                | S   | S   | S   | S   | S   | S   | S   |
|             | Core Theory - III - Cost Accounting                           | M                | S   | M   | M   | S   | S   | S   | M   |
|             | Core Theory -IV- Company Law                                  | S                | S   | S   | S   | M   | S   | S   | S   |
|             | Core Practical - III -Tally- II                               | M                | S   | S   | S   | S   | S   | S   | S   |
|             | Allied- III - Managerial Economics                            | S                | S   | S   | S   | S   | S   | S   | S   |
|             | Core Theory - V - Corporate Accounting - I                    | M                | S   | M   | M   | S   | M   | S   | M   |
|             | Core Theory - VI- Direct Tax I                                | S                | S   | S   | S   | S   | S   | S   | S   |
|             | Core Practical - IV-Practical Application in Banking Business | S                | S   | S   | S   | S   | S   | S   | S   |
|             | Allied- IV - III- Principles of Auditing                      | S                | S   | S   | S   | S   | M   | M   | M   |
|             | Skill Enhancement Courses – II Financial Management           | M                | M   | M   | M   | S   | S   | M   | S   |
|             | Core Theory - VII - Corporate Accounting - II                 | S                | S   | S   | S   | S   | S   | S   | S   |
|             | Core Theory- VIII- Direct Tax II                              | M                | M   | M   | S   | S   | M   | S   | S   |
|             | Elective - I  | M                | M   | S   | M   | M   | S   | S   | S   |
|             | Elective - II   | S                | S   | M   | S   | S   | S   | S   | M   |
|             | Core Practical - V- Business Analysis Report in [SPSS]        | S                | S   | S   | S   | S   | S   | S   | S   |
|             | Skill Enhancement - III - Auditing and Assurance              | M                | S   | M   | M   | S   | S   | S   | M   |
|             | Core Theory - IX- Management Accounting                       | M                | M   | S   | M   | M   | S   | S   | S   |

**Semester I**

| Subject code | Subject title                    | Lecture  | Tutorial | Practical | Credit   | Type               |
|--------------|----------------------------------|----------|----------|-----------|----------|--------------------|
|              | <b>Principles of Accountancy</b> | <b>6</b> |          |           | <b>4</b> | <b>Core Theory</b> |

**Introduction**

Our Principles of Accounting Level 1 course provides students with the opportunities to explore basic accounting systems, processes, and the resulting financial statements. Additionally, the students will closely examine accounting rules, procedures, and controls that are applicable to cash, receivables, and inventory

**Course Outcome**

|            |   |  |
|------------|---|--|
| <b>C01</b> | : | To learn the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements , Develop the ability to use a basic accounting   |
| <b>C02</b> | : | To understand the accounts into different types, to learn the rules of debits and credits, to learn difference between simple journal entry and compound journal entry, prepare a ledger and prepare a trial balance.  |
| <b>C03</b> | : | To learn concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows. And Develop the ability to use accounting information to solve a variety of business problems |
| <b>C04</b> | : | To learn the meaning and causes of depreciation, to understand the need for providing depreciation, Calculate annual depreciation and learn the Provisions and Reserves.   |
| <b>C05</b> | : | To understand the a lessee/lessor relationship, to learn the accounting details of a royalty agreement, and calculate the royalty accounts   |

**Unit - I**

**[12-Periods]**

Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Concepts and Conventions.

**Unit -II**

**[12-Periods]**

Journal-Ledger-Subsidiary Books and Trail Balance- Rectification of Error before and after preparation of Trail Balance.

**Unit - III** [12-Periods]  
Preparation of Trading Account-Profit and Loss Account -Balance Sheet with Adjustment

**Unit -VI** [12-Periods]  
Depreciation – Straight line method- Written down value- Sinking fund- Annuity Method

**Unit- V** [12-Periods]  
Royalty accounts - Single Entry System

**Note: Question paper shall cover 100% Problem**

**Text Book**

1. Modern Accountancy. Vol.1A.Mukherjee, M.Hanif, Tata McGraw Hill Companies-2011

**Reference Books**

1. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers -2012
2. Financial Accounting, A.Murthy, Margham Publishers -2010

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | L   | H   |     |     | L   | H   | L   |
| CO2             | H                | L   | L   | L   | H   | L   | L   | L   |
| CO3             | H                |     | H   | H   | H   | H   | L   | L   |
| CO4             | L                |     | L   | L   | L   |     | L   | L   |
| CO5             | L                |     | L   | L   | L   |     | L   | L   |

**SEMESTER I**

| Subject code | Subject title  | Lecture  | Tutorial | Practical | Credit   | Type                  |
|--------------|--|----------|----------|-----------|----------|-----------------------|
|              | <b>Computer application Practical –I [MS-office]</b> | <b>5</b> |          |           | <b>4</b> | <b>Core Practical</b> |

**Introduction**

Computer application courses relating to business teach students to use standard software programs found in the workplace. Students learn to input, review, design, and present information in a productive and efficient manner. Classes are generally offered as part of degree programs relating to business, or certificate programs and many institutions offer flexible class schedules that meet the needs of working adults, such as online only learning

**Course Outcome:**

|     |  |
|-----|--|
| CO1 | : Word Processing Skills like typically used to write reports and proposals in business and research papers in educational institutions. Any work environment that needs to produce words on a page for any reason should be able to take advantage of Word.   |
| CO2 | : Word Processing Skills like typically used to write reports and proposals in business and research papers in educational institutions. Any work environment that needs to produce words on a page for any reason should be able to take advantage of Word. Spreadsheet Skills like allows entering formulas, to do automatic calculations and various standard functions such as average built in. |
| CO3 | : Excel also does an excellent job of converting the data into one of several different chart types that can be copied to presentation software. Presentation Skills like allows importing of multi-media files to make attention-getting presentation; it is simple and easy to use, interface to create any kind of presentation for audience.   |
| CO4 | : Access data can be stored in a variety of cloud databases more secure than ever and to share access applications with generation.  |
| CO5 | : Databases like reduce the amount of time to spend managing data and analyse data in a variety of ways, approach to data management, turn disparate information into a valuable resource and improve the quality and consistency of information   |

**Unit – I**

**[12-Periods]**

**MS-WORD**

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

3. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

## **Unit – II**

**[12-Periods]**

1. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation

### **MS-EXCEL**

2. Prepare a mark list of your class [minimum of 5 subjects] and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
3. Prepare Final Accounts [Trading, Profit & Loss Account and Business Sheet] by using If logic formula.

## **Unit – III**

**[12-Periods]**

1. Draw the different type of charts [Line, Pie, Bar] to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
2. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

### **MS-POWER POINT**

3. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

## **Unit – IV**

**[12-Periods]**

1. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
2. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode

3. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

**Unit – V**

**[12-Periods]**

**MS - ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | L   | L   | L   | L   | L   | H   | H   |
| CO2             | H                | H   | H   | L   | L   | L   | L   | L   |
| CO3             | L                | L   | L   | L   | H   | L   | H   | L   |
| CO4             | H                | H   | L   | L   | L   | H   | H   | L   |
| CO5             | H                | H   | H   | L   | L   | H   | H   | L   |

## Semester -II

| Subject code | Subject title                  | Lecture  | Tutorial | Practical al | Credit   | Type               |
|--------------|--------------------------------|----------|----------|--------------|----------|--------------------|
|              | <b>Principles of Marketing</b> | <b>6</b> |          |              | <b>4</b> | <b>Core Theory</b> |

### Introduction

Marketing is a crucial function in all businesses and organizations, and is becoming increasingly crucial to success in our modern global economy. This course, regardless of your industry background, will teach you core concepts and tools to help you better understand and excel in marketing. Key topics include Market Research and its importance to strategy, brand strategy, pricing, integrated marketing communication, social media strategy and more.

### Course Outcome:

|     |   |
|-----|---|
| CO1 | : To Identify core concepts of marketing and the role of marketing in business and society, to learn marketing strategies based on product, price, place and promotion objectives   |
| CO2 | : To analysis the product context, the students can build a vision on the new product to be developed and determine its focus, its added value, its degree of innovation and its conditions and learn the Product Design and Development Process, as a means to manage the development of an idea from concept through to production. |
| CO3 | : To learn the company objectives in the pricing strategy, to understand the break-even pricing, how competition affects pricing strategies and learns the benefit of value-based pricing for customers.  |
| CO4 | : To develop an idea about marketing and its functions and To enhance the students on consumer behaviour. To make them understand Channels of Distribution and their promotional activity   |
| CO5 | : To familiarize students about product and its classifications. To enhance the students on marketing Research activities.  |

### Unit – I

[12-Periods]

Meaning – Definition and Importance of Marketing – Difference between Selling and Marketing – Approaches to the study of Marketing – Marketing concept – Market Segmentation – Basic for segmenting the consumer market – Buyer Behavior.

### Unit – II

[12-Periods]

Product – Meaning and Definition – Product Policy – Classification of Products – New Product Development – Product life cycle – Product mix – product line strategies –Branding.



**Unit – III**

**[12-Periods]**

Pricing – Importance of Price – Objectives of Pricing- Factors affecting e Price determination – Pricing Policies – kinds of Pricing – Pricing of New products – Discounts and Allowance- Resale – Price maintenance - Channels of Distribution – Factors influencing the choice of a channel – Channel of Distribution for consumer and Industrial goods – Middlemen – Kinds of Wholesalers and retailers and their functions.

**Unit – IV**

**[12-Periods]**

Promotion – Promotional mix- Factors determining promotional mix – Sales promotion – Objectives – Types- Advertising Budget – Personal Selling – Kinds of Advertising – Benefits – Advertisement copy, Advertising Budget – Personal selling – kinds of salesmen – Function – Qualities of a good salesmen- process of selling.

**Unit – V**

**[12-Periods]**

Market Research – Objectives, Importance – Marketing Research activities – Types of Research Design – types of elements of Research Design – Steps involved in Research process – Marketing Information System

**Text Book:**

1. Marketing Management, Gupta C.B. Nair Rajan, Sultan Chand & Sons – 2016

**Reference Books:**

1. Principles of Marketing, S.A. Sherlekar, Himalaya Publishing House - 2016.
2. Principles of Marketing, Philip Kotler, Tata McGraw Hill Companies - 2010.

**Mapping of Course Outcomes with Program Outcomes**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | L   | L   | L   | L   | L   | L   | L   |
| CO2             | H                | L   | H   | L   | H   | L   | L   | H   |
| CO3             | H                | H   | H   | H   | H   | H   | H   | H   |
| CO4             | H                | H   | H   | H   | H   | H   | L   | H   |
| CO5             | L                | H   | H   | L   | H   | L   | H   | H   |

## Semester- II

| Subject Code | Subject Title | Lecture | Tutorial | Practical | Credit | Type      |
|--------------|---------------|---------|----------|-----------|--------|-----------|
|              | Tally-I       |         |          | 5         | 4      | Practical |

### Introduction

Tally is powerful accounting software, which is driven by a technology called concurrent multi-lingual accelerated technology engine. It is easy to use software and is designed to simply complex day to day activities associated in an enterprise. Tally provides comprehensive solution around accounting principles, inventory and data integrity. Tally also has feature encompassing global business. Tally software comes with easy to use interface thus making it operationally simple.

### Course Outcome:

|     |   |
|-----|---|
| CO1 | : To work with well – known accounting software to learn create company, enter accounting voucher entries including advance voucher entries do reconcile bank statement, do accrual adjustments, and also print financial statements etc. in Tally ERP.9 software |
| CO2 | : To learn accounting software includes continuous practice, to make ready with required skill for employability in the job markets global level  |
| CO3 | : Use the software to generate communication for financial or accounting related information. Develop the knowledge on creating the accounting heads based on its nature and its effect on reports.   |
| CO4 | : Develop the application knowledge of accounting the transitions for report generation of various purposes.  |
| CO5 | : Develop the knowledge on Maintaining assets and inventories in active and economical manner.  |

### Unit - I

[12-Periods]

- Create company in the name of “Rathinam & Co” in tally ERP 9 with VAT options.
  - Accounts with Inventory option.
  - Financial accounting year 01.04.2016 on wards.
- To create below mentioned single ledger accounts in the books of “Rathinam & Co”.

|  |                                  |
|--|----------------------------------|
| Mr. Kumar                              | Advertisement [Free Sample Send] |
| Commission Received in Advance         | Bad Debit                        |
| Insurance Premium Pre-Paid             | Depreciation                     |
| Advertisement [ Free Samples Received] | Interest Paid                    |
| Commission Received                    | Provision for Doubtful Debit     |

3. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2016 in “Rathinam & Co

|                          |             |   |            |
|--------------------------|-------------|---|------------|
| Ramesh [Sundry Debtors]  | Rs. 52,000  | Rent, Rates and Taxes                                   | Rs. 3,600  |
| Mohan [Sundry Creditors] | Rs. 22,000  | Insurance premium paid on 1 <sup>st</sup> January, 2016 | Rs. 2,400  |
| Cash in Hand             | Rs. 10,392  | Cash at SBI Bank  | Rs. 6,200  |
| Furniture                | Rs. 3,500   | Machinery   | Rs. 24,000 |
| Motor Car                | Rs. 22,000  | Wages   | Rs. 23,600 |
| Purchases                | Rs.145,000  | General Expenses  | Rs. 2,680  |
| Sales                    | Rs.2,92,000 | Carriage Inward   | Rs. 2,040  |
| Sales Returns            | Rs. 2,600   | Carriage outward  | Rs. 1,630  |
| Salaries                 | Rs. 8,420   | Fuel and Power  | Rs. 6,430  |
| Opening Stock            | Rs. 11,400  | Rathinam & Co's Capital                                 | Rs. 20,000 |
| Motor Car Expenses       | Rs. 6,108   | Drawings  | Rs. 8,000  |

## Unit - II

[12-Periods]

1. The following information is relevant to “Rathinam & Co” Books of Accounts.

You are requested to

- a. Make the necessary closing entries,

|   |   |
|---|---|
| 1 | Closing Stock Rs.35,000.00  |
| 2 | Goods worth Rs.2,000 were distributed as free samples   |
| 3 | Rs.1, 000 paid for machinery fitting expense was debited to wages account.  |
| 4 | Write off bad debts Rs.2, 000 and provision for Doubtful Debts at 5% of Sundry Debtors.   |
| 5 | Provide Depreciate on furniture 10%, Machinery 10% and Motor car 20%.   |
| 6 | Commission of Rs. 3,600 has been earned but not received till the close of the accounting Year.   |
| 7 | An amount of Rs. 10,000 was borrowed from Mr. Kumar on October 1 <sup>st</sup> 2016 and it was Returned on 31st March 2017. However, Interest at 10% p.a. still remains unpaid. |

[b] Prepare Trading and profit & Loss a/c and [c] Balance sheet as on 31.03.2017.

[d] Also prepare \* **Ratio Analysis**. [\***Short term & Long term Solvency ratio**, \***Current Ratio**, \***Quick ratio**].

2. M/s. Bharath Electronics is a manufacturing & trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions.

Kindly guide Mr. Bharath in creating the above mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. [For Example: Saravanam1^]
2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.

After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.

3. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

|          |           |           |
|----------|-----------|-----------|
| Computer | Furniture | Buildings |
|----------|-----------|-----------|

### Unit - III

[12-Periods]

1. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

|                         |                          |
|-------------------------|--------------------------|
| Mr. Awaaz's Capital A/c | Output CST@ 2%           |
| Mr. Awaaz's Drawing A/c | Sales Return @ VAT 5%    |
| Sales VAT @ 14.5%       | Purchase Return @ VAT 5% |
| Output VAT @ 14.5%      | CST Sales Return @ 2%    |
| Purchase VAT @ 14.5%    | CST Purchase @ 2%        |
| Input VAT @ 14.5%       | Input CST @ 2%           |
| CST Sales @ 2%          | SBI Bank                 |

2. Create the following Multiple Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

|                                       |                     |
|---------------------------------------|---------------------|
| Malar & Co., [Sundry Debtors]         | Furniture           |
| Annam P. Ltd., [Sundry Debtors]       | Buildings           |
| Shanmugam P. Ltd., [Sundry Creditors] | Depreciation        |
| Lalith & Co., [Sundry Creditors]      | Electricity Charges |
| Carriage inward                       | Telephone Charges   |
| Carriage outward                      | Salary paid         |
| Wages                                 | Salary Payable      |
| Computer                              | Bank Charges        |
| Bank interest                         |                     |

2. Create the following data in the books of M/s. Bharath Electronics:

1. **Unit of Measurement:** Nos. [Numbers], Doz. [dozen]
2. **Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allow storage of material option as yes.
3. **Stock Categories:** 15" & 17" [LG Monitor Inch wise]

**4. Stock Groups :**

|            |         |          |
|------------|---------|----------|
| LG Monitor | Printer | Keyboard |
|------------|---------|----------|

**5. Stock Item:**

|                   |                 |
|-------------------|-----------------|
| LG Monitor 15"    | HP Laser 1010   |
| LG Monitor 17"    | Dell Key Board  |
| Samsung Printer   | Lenova Keyboard |
| TVS Epson Printer | Asus Keyboard   |

**Unit -IV**

**[12-Periods]**

1. Create voucher by using cost center, cost categories and tracking numbers for the following transaction in the books of M/s. Bharath Electronics.
  - a) On 01.04.2016 Bharath introduced Capital of Rs. 10, 00,000/- by cash.
  - b) On 08.06.2016 Purchased 20 Nos. of LG Monitor 15” each for Rs.6, 000/- with Carriage inward @ 6% on purchase cost. Input tax @ 14.5% from the Shanmugam P.Ltd., & Storage in Tech Zone Godown.
  - c) On 07.09.2016 Sold 8 Nos. of LG Monitor 15” form Tech Zone Godown to M/s.Malar& Co., for Rs. 10000/- Each excluding Sales tax @ 14.5% is Rs. 11600/- with 30 days Credit Period
    - d) Carriage outward @ 5% on Sales dated on 07.09.2016 Paid.
  - e) On 12.8.2016 Returned 2 nos. of LG Monitor 15” to the Shanmugam P.Ltd., but not returned Carriage input.
    - f) On 16.09.2016 M/s. Malar & Co., returned 3Nos. of LG Monitor 15”
    - g) On 3.10.2016 Cash deposited in SBI Bank Rs. 1, 00,000/-
    - h) On 10.10.2016 Electricity charges paid Rs.850/- By SBI bank cheque No. 146814
    - i) On 18.10.2016 Salary Paid to Sales Department Staff Mr. Ram Rs. 8,000/-
      - j) On 31.6.2016 Bank charges paid 250/-
      - k) On 31.12.2016 Bank interest received Rs. 1250/-

**Unit -V**

**[12-Periods]**

1. Split company of M/s. Bharath Electronics from the date of 01.04.2016 to 31.03.2016 & 01.04.2017 to 31.03.2017
2. Take a backup of “Bharath Electronics” & “Rathinam & Co” Books of Accounts in EDrive.

**Text Book:**

1. Tally ERP 10 [Power of Simplicity] Shradha Singh and Navneet Mehra, 2014

**Reference Book:**

1. Learn TALLY 9 - Basic Financial Accounting Tutorial

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | L   | H   | L   | L   | L   | H   | H   |
| CO2             | H                | H   | H   | H   | L   | H   | L   | L   |
| CO3             | L                | L   | L   | H   | H   | L   | H   | H   |
| CO4             | H                | H   | L   | H   | L   | H   | H   | H   |
| CO5             | H                | H   | H   | H   | L   | H   | H   | L   |

## Semester -II

| Subject Code | Subject Title                 | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|-------------------------------|---------|----------|-----------|--------|-------------|
| 17BPA2AB     | Research Methods for Business | 5       |          |           | 4      | Core Theory |

### Introduction:

Research in common parlance refers to a search for knowledge. One can also define research as a scientific and systematic search for pertinent information on a specific topic. In fact, research is an art of scientific investigation.

### Course Outcome:

|     |   |  |
|-----|---|--|
| CO1 | : | Clearly identify and analyze business problems and identify appropriate and effective ways to answer those problems                |
| CO2 | : | Understand and apply the major types of research designs and understand the ethical issues associated with the conduct of research |
| CO3 | : | To identify various sources of information for literature review and data collection   |
| CO4 | : | To develop an understanding of the ethical dimensions of conducting applied research   |
| CO5 | : | Appreciate the components of scholarly writing and evaluate its quality  |

### Unit - I

[12-Periods]

Introduction to Business Research-Definition; Nature and Scope of Business Research; The Research Process; Problem Identification and Definition; Determination of Information Needs; Hypothesis Formulation; Developing Research Proposal; Ethical issues in Research

### Unit - II

[12-Periods]

Research Design and Data Collection- Types of Research Design; Secondary and Primary Data; Primary Data Collection Instruments –Questionnaire Designing and Testing; Schedule; Observation Methods; Qualitative Research; Scaling Techniques and Attitude Measurement; Online Data Sources and Research.

### Unit - III

[12-Periods]

Sample Design - Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non- probability Sampling Methods; Sample Size Determination, Data Collection and Survey Errors.

**Unit- IV**

**[12-Periods]**

Data Analysis, Interpretation and Report Preparation- Data Editing and Coding; Tabulation; Hypothesis Testing; Analysis of Variance.

**Unit - V**

**[12-Periods]**

Advanced Data Analysis Techniques- Factor Analysis, Cluster Analysis, Discriminate Analysis; Conjoint Analysis; Multi Dimensional Scaling; Report Preparation and Presentation.

**Text Book**

1. Research Methodology: Methods and Techniques, C.R. Kothari, New Age International Publisher – 2016.

**Reference Books**

1. Research Methodology, R. Panneer selvam, PHI Learning, 2004
2. Research Methodology: A Guide for Researchers in Management and Social Sciences, by Taylor & Bill, Prentice Hall India Learning Private Limited; 1st Edition edition, 2006.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | H   | L   | L   | L   | L   | L   | H   |
| CO2             | H                | H   | L   | L   | H   | L   | L   | L   |
| CO3             | H                | H   | L   | H   | L   | L   | H   | L   |
| CO4             | H                | L   | H   | L   | L   | H   | H   | L   |
| CO5             | H                | H   | L   | L   | L   | H   | L   | H   |



**Semester -III**

| Subject Code | Subject Title          | Lecture  | Tutorial | Practical | Credit   | Type               |
|--------------|------------------------|----------|----------|-----------|----------|--------------------|
|              | <b>Cost Accounting</b> | <b>5</b> |          |           | <b>4</b> | <b>Core Theory</b> |

**Introduction:**

This course consists of a discussion of cost accounting concepts and objectives, an in depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labor and factory overhead costs.

**Course Outcome:**

|     |   |
|-----|---|
| CO1 | : Describe the Fundamental Concepts of Cost Accounting Apply Cost Accounting Methods to Identify Profitable Products and Services |
| CO2 | : Use Cost Accounting Methods to Optimize the Use of People, Resources, and Materials   |
| CO3 | : Create Costing Reports, Including a Job-Order Cost Sheet and a Cost of Production Report  |
| CO4 | : Summarize process cost accounting and prepare a process cost report   |
| CO5 | : Interpret variable cost variances and fixed cost variances  |

**Note: Problems and theory 80% & 20%**

**Unit -I**

**[12-Periods]**

Overview of basic concepts in Cost Accounting - Element of Cost: Material, Labour and Overheads-  
Material: Purchase procedure, storage and Inventory control, and Methods of Inventory control - Labour:  
Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost

**Unit- II**

**[12-Periods]**

Overheads-classification, allocation, apportionment and absorption, Accounting of overheads.

**Unit -III**

**[12-Periods]**

Methods of Costing Job costing, Batch costing, Unit costing, Contract Costing

**Unit- IV**

**[12-Periods]**

Process Costing, Costing of by-products and joint products.

**Unit - V**

**[12-Periods]**

Standard Costing – Analysis of Variance - Cost Book Keeping and Reconciliation between Cost and Financial Accounts.

**Text Book:**

1. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxmann's Allied Services Pvt. New Delhi, 2016

**Reference Books:**

1. N. K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd. Calcutta, 2015.
2. Dr. S.N. Mittal & Dr. S.N. Maheshwari, Cost Accounting - Theory & Problems .27th edition[ Mahavir Publications]Paperback – 2016.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | H   | H   | H   | L   | H   | L   | H   |
| CO2             | H                | H   | L   | H   | H   | H   | L   | H   |
| CO3             | H                | L   | H   | H   | L   | H   | L   | L   |
| CO4             | H                | L   | H   | L   | L   | H   | H   | L   |
| CO5             | H                | L   | H   | L   | L   | L   | L   | H   |

### Semester -III

| Subject code | Subject title      | Lecture  | Tutorial | Practical | Credit   | Type               |
|--------------|--------------------|----------|----------|-----------|----------|--------------------|
|              | <b>Company Law</b> | <b>5</b> |          |           | <b>4</b> | <b>Core Theory</b> |

### Introduction

It aims to equip candidates with a firm understanding of key aspects of company law. The focus of this part is to provide candidates with a working knowledge of the regulatory framework which govern the use of a company as a business entity as well as a working understanding of the interaction between the corporate legal and regulatory framework and the accompanying disclosure regime that complements and supports the implementation of good corporate governance practice for companies.

### Course Outcome:

|     |   |
|-----|---|
| CO1 | : To know the Company form of business has certain distinct advantages over other forms of businesses like Sole Proprietorship/Partnership etc. It includes features such as Limited Liability, Perpetual Succession etc.,                              |
| CO2 | : To understand the memorandum of association contains the name, situation of registered office, objects, and capital and liability clauses.  |
| CO3 | : To know the procedural aspects as to private placement, which are dealt in Part II of Chapter III and Part I covers and procedural aspects relating to public offer which include registration of prospectus  |
| CO4 | : To know the Companies Act 2013 read with Companies [Appointment and Qualification of Directors] Rules 2014 specifies regulatory prescriptions relating to appointment of directors, directors identification number, disqualification, vacation etc., |
| CO5 | : To know the Companies Act, 2013 provides for effective time bound winding up process. It also provides for aspects such as new grounds of winding up  |

### Unit -I

[12-Periods]

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

### Unit- II

[12-Periods]

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management.

**Unit -III**

**[12-Periods]**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures.

**Unit -IV**

**[12-Periods]**

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

**Unit -V**

**[12-Periods]**

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

**Text Book**

1. N.D.Kapoor, “Company Law” Sultan Chand & Sons, New Delhi 2005

**Reference Books**

1. Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi, 2006
2. Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons publication, London, 1988.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | H   | H   | L   | H   | L   | H   |
| CO2             | H                | H   | L   | H   | H   | H   | L   | H   |
| CO3             | H                | H   | H   | H   | H   | H   | H   | L   |
| CO4             | H                | H   | H   | H   | H   | H   | H   | L   |
| CO5             | H                | H   | H   | L   | L   | L   | L   | H   |

### Semester- III

| Subject code | Subject title | Lecture | Tutorial | Practical | Credit | Type           |
|--------------|---------------|---------|----------|-----------|--------|----------------|
|              | Tally- II     |         | 0        | 4         | 4      | Core practical |

### Introduction

This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts. As this course is useful for Commerce students to get placements in different offices as well as companies in Accounts departments.

### Course Outcome

|     |   |
|-----|---|
| CO1 | : To Learn the financial transaction and is required for recording the same into the books of accounts and learn the voucher to enter the details into the ledgers and update the financial position of the company |
| CO2 | : To learn the objective of deducting the tax on an income, at the source of income. It is one of the methods of collecting Income Tax, which ensures regular flow of revenue to the Government                     |
| CO3 | : To Learn the Flexible salary/wage, attendance, leave and overtime registers; gratuity and expat reports   |
| CO4 | : To understand create group ledger and how to apply in company accounting system   |
| CO5 | : To Learn the final account of the company and comparison for company growth   |

### Unit - I

[12-Periods]

#### 1. Journalize the transaction given below in the book of Rathinam Institution

#### To Create Vouching for the Transaction in Tally 2017

|          |  |
|----------|--|
| April 1  | Albert starts business with Rs.50000. He opens a bank account and deposit Rs. 20000. |
| April 2  | bought furniture for Rs. 5000, machinery for Rs. 10000.                              |
| April 3  | purchased goods for Rs. 14000.   |
| April 6  | sold goods for Rs. 8000.   |
| April 8  | purchased goods from Malhotra & co Rs. 11000.  |
| April 10 | Paid telephone rent for the year by cheque Rs. 500.                                  |
| April 11 | bought one typewriter for Rs. 2100 from „Universal Typewriter co“ on credit.         |
| April 15 | sold goods to keshavram for Rs. 12000.   |
| April 17 | sold goods to Rajesh Kumar for Rs. 2000 cash.  |
| April 19 | Amount withdrawn from bank for personal use Rs. 1500.                                |
| April 21 | Received cash from keshav ram Rs 11900 and discount allowed Rs. 100                  |
| April 22 | paid into bank Rs. 5800.   |

- April 23 Bought 50 shares in X Y Co.Ltd. At Rs.60 per share, brokerage paid Rs 20  
 April 25 Goods worth Rs. 1000 found defective were returned to Malhotra & Co. And balance of the amount due to them settled by issue a cheque in their favour.  
 April 28 Sold 20 shares of X Y & Co.Ltd at Rs 65 per shares, brokerage paid Rs 20.  
 April 28 brought goods worth Rs. 2100 from Ramesh and supplied them to Suresh at Rs. 3000.  
 April 30 Suresh returned goods worth Rs. 100, which in turn were sending to Ramesh.  
 April 30 issued a cheque for Rs. 1000 in favor of landlord for rent for April.  
 April 30 paid salaries to staff Rs 1500 & received from travelling salesman Rs. 2000 for goods Sold by him, travelling expenses Rs. 100.

a) To create Booking Expenses and Deducting TDS On 01/04/09, M/S National Enterprises received a Bill [vide No.ECS/001/09/-10 From Evergreen Consulting Services, for Rs.27000/-towards Consultancy charges.

| Particulars | Rate |
|-------------|------|
| TDS         | 10%  |
| Surcharge   | -    |
|             |      |

b) To Calculate Booking Expenses On 13/04/09, M/S National Enterprises received a Bill [Vide No.SAA/102] For Rs. 36000/-from star Advertisement Agency towards Advertisement Expenses. The applicable income tax rates for „Advertisement Expenses „payable to „Contractors is given below:

| Particulars | Rate |
|-------------|------|
| TDS         | 10%  |
| Surcharge   | -    |

c) On 23/04/09, M/S National Enterprises paid Rs. 24,300/-[vide Ch. No.145690] to Evergreen Consulting Services towards final settlement of Bill No. ECS/001/09-10 dt. 10/04/09.

## Unit - II

[12-Periods]

### 2. Data Given by Maruthi [P] Ltd, creates the following budgets

#### Group Budget

Sales group: April 06-275000, May 06-300000

Employee Expenses Group: April 06-55000, May 06-57000

#### Ledger Budget

Conveyance Expenses: April 06-22000, May 06-25000

#### Cost Centre Budget

Patna Branch –Income – April 06-150000, May 06-160000, Expenses: April 06-44000, May 06-46000

Delhi Branch – Income- April 06, 125000, May 06 140000, Expenses: April 06-33000 May 06-36000.

**3]To calculate Earning Total in the given below Data**

| From Amount | Amount Up to | Slab Type  | Value Basis |
|-------------|--------------|------------|-------------|
|             | 5000         | Percentage | 10          |
| 5000        | 10000        | Percentage | 15          |
| 10000       |              | percentage | 20          |

In the above example, the head would be computed on all earnings total [all heads of Type Earnings for Employees], as follows;

- For amount up to 5000-10%
- For amount above 5000 but up to 10000-15%
- For amount above 100000-20%

**Unit - III**

**[12-Periods]**

**3. Compute: On Earnings Total**

| From Amount | Amount Up to | Slab Type  | Value Basis |
|-------------|--------------|------------|-------------|
|             | 5000         | Percentage | 10          |
| 5000        | 10000        | Value      | 500         |
| 10000       |              |            | 0           |

In the above example, the head would be computed on all earnings total [ all heads of type earnings for employees ], as follows.

- For amount up to 5000-10%
- For amount above 5000.01 but up to 10000- fixed amount of 500
- For amount above 100000-zero

**[12-Periods]**

**Unit - IV**

**4. Compute: On specified formula: Basic+ VDA – LOP**

| From Amount | Amount up to | Slab Type  | Value Basis |
|-------------|--------------|------------|-------------|
|             | 10000        | Percentage | 10          |
| 10000       | 30000        | Value      | 1200        |
| 30000       |              | Value      | 0           |

In the above example, first the value of basic +DA-House rent Recovery would be computed. On the computed amount, the current value of the pay head would be computed as follows.

- For amount to 10000-10%
- For amount above 10000 but up to 30000- fixed amount of 1200
- For amount above 30000-Nil

[12-Periods]

**Unit - V**

**5. To calculate Employee Salary in Tally**

- ❖ Last basic salary: 6000/ month, DA-2200/ month. Gratuity is applicable on Basic&DA
  - ❖ Date of joining: 1-4-1999. Gratuity Days in a month =30, Eligibility Days of Gratuity per year=15
  - ❖ Gratuity for the period till 31-5-2006 would be computed as:
  - ❖ Number of Months worked for [computed months from date of joining, i.e. 1-4-199 to date of Leaving, i.e. 31.5.2006] =86
  - ❖ Applicable Daily rate =  $[6000+2000]/30=Rs.266.667$  Days
  - ❖ Number of Days paid for =  $[86/12] \times 15=107.50$  Days
- Amount of Gratuity= $107.50 \times 266.67=Rs\ 28667.03$

**Text Book:**

1. Tally .ERP 9 Training Guide, Nadhani, BPB Publications, 2009.

**Reference Book:**

1. Tally ERP 9 [Power of Simplicity]: Software for Business and Accounts by Shraddha Singh.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | H   | H   | L   | H   | L   | H   |
| CO2             | H                | L   | H   | H   | H   | H   | L   | L   |
| CO3             | H                | H   | H   | H   | H   | H   | H   | L   |
| CO4             | L                | L   | H   | H   | H   | H   | H   | H   |
| CO5             | H                | L   | H   | L   | L   | H   | L   | H   |



### Semester - III

| Subject Code | Subject Title               | Lecture  | Tutorial | Practical | Credit   | Type          |
|--------------|-----------------------------|----------|----------|-----------|----------|---------------|
|              | <b>Managerial Economics</b> | <b>4</b> |          |           | <b>4</b> | <b>Theory</b> |

#### Introduction

This paper spirit provides participants with an introduction to the basic principles of economics. It is meant to help participants familiarize themselves with the most significant tools of economic analysis. In particular, this course will tackle the fundamental principles of microeconomics, including markets, supply and demand, competition, strategic interactions and public policy.

#### Course Outcome:

|     |   |  |
|-----|---|--|
| CO1 | : | To know about the managerial economics within your broader study of economics relate managerial economics to the broader study of management   |
| CO2 | : | To Recognize the production function as relating inputs to outputs, and distinguish between different measures of productivity   |
| CO3 | : | To Understand how households [demand] and businesses [supply] interact in various market structures to determine price and quantity of goods and services produced and consumed. Identify the most important factor in determining elasticity – competition  |
| CO4 | : | To know about the Demand forecasting is a critical and fundamental process for any business and is essential to the strategic, tactical, and operational planning for a company and its supply chain. Analyses the causes and effects of changes in real GDP |
| CO5 | : | to Understand the key principles of branding, Practically develop a brand, including positioning and communication   |

#### Unit -I

[12-Periods]

Managerial Economics: Meaning- definitions- characteristics – distinction between business economics and Managerial Economics – scope of Managerial Economics – uses/objectives of Managerial Economics –role and responsibilities of business economist

#### Unit - II

[12-Periods]

Production function - Factors of production - Laws of diminishing returns and Law of variable proportions - Economics of Scale – Cost and Revenue Curves - Break - even- point analysis

**Unit- III**

**[12-Periods]**

Theory of Demand and Analysis: Demand- demand determinants – law of demand- characteristics exceptions –elasticity of demand – price elasticity – types – determining factors- change in demand and elasticity of demand-business.

**Unit -IV**

**[12-Periods]**

Demand Forecasting: methods: a] survey of buyer's intention b] collective opinion c] trend projection d] economic indicator. Demand forecasting methods for a new product-National Income-GDP-NNP

**Unit -V**

**[12-Periods]**

Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality -Positioning and leveraging the brands-Brands Equity

**Text Book**

1. Sankaran: Business Economics, Margham Publications, Chennai, 1991.

**Reference Books**

1. Mote V L Peul. S & Gupta G S: Managerial Economics TMH, 2007
2. H. Craig Petersen & W. Cris lewis: Managerial Economics, 1994.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | L   | L   | L   | L   | L   | H   |
| CO2             | L                | L   | L   | H   | L   | H   | H   | H   |
| CO3             | L                | L   | H   | L   | H   | L   | H   | L   |
| CO4             | H                | L   | L   | H   | H   | H   | H   | H   |
| CO5             | H                | H   | H   | H   | L   | H   | L   | H   |

### Semester- III

| Subject Code | Subject Title         | Lecture  | Tutorial | Practical | Credit   | Type          |
|--------------|-----------------------|----------|----------|-----------|----------|---------------|
|              | <b>Mercantile Law</b> | <b>5</b> |          |           | <b>4</b> | <b>Theory</b> |

#### Introduction:

The purpose of this module is to provide a detailed knowledge of contract law as might be relevant to a person working in a legal office, private or public sector organization or other area requiring a specialized knowledge of contract law principles and to enable the learner to evaluate contractual issues in both social and domestic, and commercial environments

#### Course Outcome:

|     |   |  |
|-----|---|--|
| CO1 | : | To Analyze and evaluate the nature and meaning of contracts, the regulation of the form of contracts, and evaluate the impact of legislation upon contract law. Explain the essential elements of valid contract under Indian Contract Act |
| CO2 | : | To Understand the concept of consideration, its importance for a contract and its double aspect and to learn about the peculiar circumstances when a contract is valid even without consideration  |
| CO3 | : | To Understand how obligations under a contract must be carried out by the parties. Be familiar with the various modes of performance   |
| CO4 | : | To understand the Contract of indemnity, guarantee and insurance are contingent contracts; even LIC to a certain extent is contingent contract. understand the general principles underlying contracts of bailment and pledge              |
| CO5 | : | To understand a contract of sale of goods is an absolute sale or an agreement to sell, A contract of carriage of goods is a contract of bailment for reward.   |

#### Unit- I

[12-Periods]

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance

#### Unit - II

[12-Periods]

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law-Void Contract

**Unit- III** **[12-Periods]**

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract  
Modes of Discharge – Breach of contract-Remedies for Breach of Contract

**Unit - IV** **[12-Periods]**

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of  
Surety - Bailment and Pledge

**Unit - V** **[12-Periods]**

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of  
Goods.

**Text Book**

1. N.D. Kapoor, “Business Law”, Sultan Chand & Sons, New Delhi 2005

**Reference Books**

1. R.S.N. Pillai & Bagavathi, “Business Law” S.Chand, New Delhi 2005.
2. Arun Kumar Sen, “Commercial Law”, The world press Pvt Ltd, Calcutta,2013.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | L   | L   | L   | H   | L   | H   |
| CO2             | L                | H   | H   | H   | H   | L   | H   | H   |
| CO3             | H                | L   | L   | H   | L   | L   | H   | L   |
| CO4             | H                | H   | H   | H   | H   | H   | H   | H   |

### Semester- III

| Subject Code | Subject Title              | Credit | Lecture | Tutorial | Practical | Type      |
|--------------|----------------------------|--------|---------|----------|-----------|-----------|
| 17BPA33V     | Industrial Training Report | 2      |         |          | 0         | Practical |

### Industrial Training Report

- a. Industrial / Institutional Training is to be made compulsory. The Student should take it up during the **II Semester holidays** and submit a report in the **III Semester**.
- b. It carries 50 marks with 2 credits. Breakup for 50 marks [Only External]
- c. Report 40 marks, Viva-voce 10 marks

### Institution to be visited:

**Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.**

1. Duration of the visit: minimum of 15 days.
2. Attendance Certificate is mandatory and it should be enclosed with the report.
3. The report should contain the details of infrastructure, Manufacturing/purchases/sales, operating system, financial performance etc.

## Semester -IV

| Subject Code | Subject Title                   | Lecture  | Tutorial | Practical | Credit   | Type               |
|--------------|---------------------------------|----------|----------|-----------|----------|--------------------|
|              | <b>Corporate Accounting - I</b> | <b>6</b> |          |           | <b>4</b> | <b>Core Theory</b> |

### Introduction

The main aim of this course is to extend understanding of financial reporting for the partners as well as for external users, concepts and standards underlying the accounting procedures used to measure business performance.

### Course Outcome

|     |   |  |
|-----|---|--|
| CO1 | : | To understand the concept of bank and banking companies, identify the different types of banks, understand the different businesses in which the banking companies may engage and the areas they are prohibited to trade   |
| CO2 | : | Understand the meaning and types of insurance business[policies] ,Know the principles of insurance, Distinguish between life and non-life insurance, Know the books of account maintained for insurance business , Prepare Valuation balance sheet and final accounts of life insurance business |
| CO3 | : | Understand the legal requirements relating to presentation of accounts by a holding company. Prepare Consolidated balance sheet of a holding company and its subsidiaries  |
| CO4 | : | Understand the important factors and their accounting treatment such as: [i] elimination of investment account; [ii] minority interest; [iii] cost of control or goodwill; [iv] revenue profits or post-acquisition profits; and revenue losses or post-acquisition losses                       |
| CO5 | : | Understand governmental accounting standards, financial reporting practices, and budgeting approaches , Apply the standards, practices, and approaches by the federal, state, and local governments, Understand financial statements issued by federal, state, and local governments             |

**Unit - I** **[12-Periods]**  
Banking Companies Accounts

**Unit -II** **[12-Periods]**  
Insurance Companies Accounts

**Unit - III** **[12-Periods]**

**Unit - IV**

**[12-Periods]**

Double Accounts including final statement of accounts of electricity companies- Treatment of Repairs and renewals

**Unit - V**

**[12-Periods]**

Introducing to Government Accounts- Human Resources Accounting- Accounting Standards- Basic Knowledge of financial reporting Practices- Accounting for price level change[Theoretical aspects only].

**Note:** Distribution of marks for theory and Problems shall be 20% and 80% respectively.

**Text Book**

1. Shukla & Grewal: Advanced Accounting, S Chand, New Delhi, 2000

**Reference Books:**

1. Arulanandam & Raman: Advanced Accounting, Himalaya Publ., New Delhi, 1999
2. Jain & Narang: Advanced Accounting, Kalyani Publ., New Delhi, 2005.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| <b>CO1</b>      | L                | H   | L   | H   | L   | H   | H   | H   |
| <b>CO2</b>      | H                | H   | H   | H   | H   | H   | L   | H   |
| <b>CO3</b>      | H                | H   | L   | H   | H   | L   | H   | L   |
| <b>CO4</b>      | H                | H   | H   | H   | H   | H   | H   | H   |

### Semester - IV

| Subject Code | Subject Title | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|---------------|---------|----------|-----------|--------|-------------|
|              | Direct Tax-I  | 5       |          |           | 4      | Core Theory |

### Introduction

A direct tax is paid directly by an individual or organization to an imposing entity. A taxpayer, for example, pays direct taxes to the government for different purposes, including real property tax, personal property tax, income tax or taxes on assets. Direct taxes are different from indirect taxes, where the tax is levied on one entity, such as a seller, and paid by another, such as a sales tax paid by the buyer in a retail setting.

### Course Outcome

|     |   |  |
|-----|---|--|
| CO1 | : | Understand the meaning of tax , recognize the types of taxes , comprehend the reason for levy of taxes , know the components of income-tax law   |
| CO2 | : | To Learn about salary is based on the terms and conditions of the employment. Fees, Bonus and Commission are what the employee receives from the employer as an additional benefit. And allowances are the additional sum paid to the employee in order to help them meet their personal expenses. These allowances are exempted completely or partially |
| CO3 | : | To understand the computation of taxable house property income, To distinguish between self occupied property, let out property, deemed to be let out property and partly let out & partly self occupied property and provisions applicable to it  |
| CO4 | : | To understand the tax treatment on profits and gains from business and profession, To learn the exemptions and deductions available with respect to the contributions made towards scientific research, social science research etc  |
| CO5 | : | To understand the concepts of income from capital gains [short term and long term] To learn about the income from other sources like casual income, lottery income etc and also the deductions available under section 80C – 80U, To learn the practical applicability of claiming deductions u/s 80C – 80U  |

### Unit -I

[12-Periods]

Basic concepts: Income, Assesses, Previous year, Assessment year, Person, Agricultural Income – Charge of Income Tax. - Residential Status and Incidence of tax liability: Individual, HUF, Firm and Company. Income Tax exempt from tax.

### Unit- II

[12-Periods]

Salaries : Chargeability – Meaning – Allowances – Perquisites – valuation of perquisites – profit – in –lieu of salary – provident funds – deductions – Relief U/S 89 [1]



**Unit -III**

**[12-Periods]**

Income from House Properties: Chargeability –Annual Value -let-out House Property Self occupied house property – deduction

**Unit - IV**

**[12-Periods]**

Income from Business or Profession: Chargeability – Income Taxable under business or profession – Computation of profits and gains – Deductions expressly allowed – expenses expressly disallowed – Expenses allowable under certain restrictions –deemed incomes

**Unit -V**

**[12-Periods]**

Capital Gains: Chargeability – Capital asset – transfer – cost of acquisition – Exemption - Income from other source chargeability – Incomes specifically chargeable under the head – other Incomes chargeable deductions. Income of other persons included in assessee’s total income – set off any carry forward of losses. – Assessment of Individuals- Assessment of Firms, Assessment of Companies

**Text Book**

1. Dr.H.C.Mehrotra Income Tax Law and Practice, Sakithiya Bhavan publication, 2017

**Reference Books**

1. Dr.Bhagawathi Prasad, Law & Practice of Income Tax India, Wishwa Prakashan New Delhi, 2017
2. Vinod K Singhanian Kapil Singhanian ,Taxmann’s Publication,2018

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | H   | L   | H   | H   | L   | H   |
| CO2             | L                | H   | L   | H   | L   | L   | H   | L   |
| CO3             | H                | L   | L   | H   | H   | L   | H   | H   |
| CO4             | H                | H   | L   | H   | L   | H   | H   | L   |
| CO5             | L                | H   | H   | H   | H   | L   | L   | H   |

### Semester -IV

| Subject Code | Subject Title                                    | Lecture  | Tutorial | Practical | Credit   | Type                  |
|--------------|--|----------|----------|-----------|----------|-----------------------|
|              | <b>Practical Application in Banking Business</b> | <b>5</b> |          |           | <b>4</b> | <b>Core Practical</b> |

#### Introduction:

Banking Application is the practical paper where the students can learn the real banking process like account opening, opening of various types of accounts, apply the credit card and facilities provide by the bank and NEFT Transaction in Online from one Bank to Another

#### Course Outcome:

|     |   |  |
|-----|---|--|
| CO1 | : | The process of account opening, opening of various types of accounts, need to know your customer [KYC] and anti-money laundering [AML] compliance, and dormant accounts. |
| CO2 | : | To learn the online fund transfer  |
| CO3 | : | To learn how to apply the credit card and facilities provide by the bank   |
| CO4 | : | The students learn the RTGS and uses   |
| CO5 | : | Topics covered include core banking solutions, internet frauds [in two parts], the money mule Nigerian scam, and safety measures   |

#### Unit – I

[12-Periods]

1. How to fill Saving Bank account opening form of State Bank of India
2. How to Fill Up SBI Account Opening Form Sample - Fill Online.
3. Transfer funds online to HSBC and other banks in India.
4. Request for E-Statements for your bank account and credit card.

#### Unit – II

[12-Periods]

1. How to fill Out a Checking Withdrawal Slip [Any bank Withdrawal Slip in Manual Practical in Class Room]
2. How to Withdraw Cash from Banks
3. How to Make a NEFT Transaction in Online from one Bank to Another
4. How to fill demand draft form fill up any bank

#### Unit – III

[12-Periods]

1. What are the documents required to open an account in SBI?
2. How to Write a Business Proposal for the Bank Loan?
3. How can I open SBI account online?
4. How can I get my username and password for SBI internet banking?

**Unit – IV**

**[12-Periods]**

1. How can I link my Aadhaar card with SBI bank account?
2. What is the procedure to make a Demand Draft from State Bank of India?
3. How can I get through Demand Draft through Online SBI
4. How to prepare a good business proposal.

**Unit – V**

**[12-Periods]**

1. How to operate mobile banking.
2. How to Make a RTGS Transaction in Online from one Bank to Another.
3. How can I transfer money to another account with online banking?
4. How to make an Insurance Claim.

**Text Book**

1. Colin Watson, Banking Operations, Global Professional Publishing Ltd; 6th Revised ed. Edition, 2013.

**Reference Book**

1. M N Gopinath, Banking Principles And Operations, Snow-white; 6th EDITION edition, 2016,

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | H   | H   | H   | H   | L   | H   |
| CO2             | L                | H   | L   | H   | H   | L   | L   | H   |
| CO3             | H                | L   | H   | H   | L   | H   | H   | L   |
| CO4             | L                | H   | H   | H   | H   | H   | H   | L   |
| CO5             | L                | L   | L   | L   | L   | L   | L   | H   |

### Semester- IV

| Subject Code | Subject Title                 | Lecture  | Tutorial | Practical | Credit   | Type               |
|--------------|-------------------------------|----------|----------|-----------|----------|--------------------|
|              | <b>Principles of Auditing</b> | <b>5</b> |          |           | <b>4</b> | <b>Core Theory</b> |

#### Introduction:

Auditing as a component of recurrent and strategic activities, risk assessment, internal control, systems evaluation, forensic accountability, and contemporary audit issues and challenges in the role of management, preparation of financial reports. It Identify research on significant auditing issues and current developments in auditing theory and practice and evaluate material business risks in accordance with Auditing Standards

#### Course Outcome:

|     |   |  |
|-----|---|--|
| CO1 | : | To discuss the auditing engagements in general and identify the significant elements of the audit function, importance of auditing to society and distinguish between accounting and auditing, distinguish between the types of auditors and the types of audits   |
| CO2 | : | To identify the key characteristics of corporate governance including the role of internal audit and assurance within it and the principles and mechanisms used in internal control  |
| CO3 | : | To learn Comparing the ledger accounts on the date of the balance sheet, Verifying the existence of the assets on the date of the balance sheet, Satisfying that they are free from any charge of mortgage, to evaluate Assets were acquired for the business and Verifying their proper value                     |
| CO4 | : | To Understand the concept of Company Auditor, Enumerate the duties of an Auditor, Knowledge about Appointment of First Auditor, Idea about and Disqualification of Auditors and Understand the concept of Audit Report   |
| CO5 | : | To learn and evaluate the system of accounting and internal control to ascertain whether they are appropriate for the business and properly record all transactions and to understand the importance of internal and management controls to audits, inspections, and reviews and sources of standards for controls |

#### Unit -I

[12-Periods]

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes

#### Unit -II

[12-Periods]

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger

**Unit -III**

**[12-Periods]**

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves

**Unit -IV**

**[12-Periods]**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types

**Unit - V**

**[12-Periods]**

Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act

**Text Book**

1. Textbook of Principles of Auditing by Maneesha

**Reference Books**

1. Principles of Auditing by Wildman John Raymond - Palala Press
2. Principles and Practice of Auditing by Viji Chandran and C.S. Spandana Priya

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | H   | L   | H   | H   | H   | L   | H   |
| CO2             | H                | L   | L   | L   | H   | L   | H   | H   |
| CO3             | H                | L   | L   | H   | L   | L   | H   | L   |
| CO4             | L                | L   | H   | L   | H   | L   | H   | H   |
| CO5             | L                | H   | L   | H   | L   | H   | L   | H   |

### Semester -IV

| Subject Code | Subject Title               | Lecture  | Tutorial | Practical | Credit   | Type          |
|--------------|-----------------------------|----------|----------|-----------|----------|---------------|
|              | <b>Financial Management</b> | <b>5</b> |          |           | <b>4</b> | <b>Theory</b> |

#### Introduction:

Financial management to be to help managers and potential managers to make sensible investment and financing decisions. Acknowledges that financial theory teaches that investment and financing decisions should be based on cash flow and risk. Provides information on payback period; return on capital employed, earnings per share effect, working capital, profit planning, standard costing, and financial statement planning and ratio analysis. Seeks to combine the practical rules of thumb of the traditionalists with the ideas of the financial theorists to form a balanced approach to practical financial management

#### Course Outcome:

|     |  |
|-----|--|
| CO1 | : To understand the fundamental concepts and tools of finance, Apply financial management concepts and tools to the decisions faced by a manager in investment decisions and tools to the financing decisions and dividend decisions faced by the firm.  |
| CO2 | : To Understand the theories of the relationship between capital structure and the value of the firm, to approach in the Capital Structure Theory for Net operating income   |
| CO3 | : To learn the concept of financial leverage and discuss the alternative measures of financial leverage Understand the risk and return implications of financial leverage Analyze the combined effect of financial and operating leverage Highlight the difference between operating risk and financial risk and to understand the Measures of Financial Leverage Debt ratio Debt–equity ratio Interest coverage |
| CO4 | : To Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility and their impact on working capital management objectives  |
| CO5 | : To understand the concept of Dividend Decision, to learn in the Dividend Policy, Practical considerations in Dividend Policy and Theories on Dividend Policies   |

**UNIT - I** **[12-Periods]**

Introduction - nature concept of finance function. Distinction between Accounting and Finance function. Objectives of Financial Management - Profitability vs. wealth Maximization. Organisation for Finance Function. Time value of money valuation concept, compound value concept, Present value concept

**UNIT- II** **[12-Periods]**

Capital Structure Planning- Patterns of financial requirement, Objectives of an optimum capital structure, Capital structure theories [with Theory Only]. Sources of long term finance- and Short Term

**UNIT- III** **[12-Periods]**

Leverage-Introduction-Operating Leverage-Definition-Break Even Analysis-Financial Leverage-Definition-EBIT-EPS Analysis- Measures of financial Leverage- Combined Leverage

**UNIT- IV** **[12-Periods]**

Management of Working Capital - Concepts of working capital, Nature and Scope of Working Capital Management, Approaches to the Financing of Current Assets determining the financing mix, Financing of working capital in India. Estimation of working capital [with numerical problem]

**UNIT- V** **[12-Periods]**

Management of Earnings- Nature and scope of management of earnings , Dividend Policy and Dividend Models , Walter's Model, MM Hypothesis, Pattern of dividend policies Theory only]. Determinants of Dividend Policy

**Text books:**

1. I.M. Pandey, "Financial Management", Vikas Publishing House Pvt Ltd, 2009

**Reference Book:**

1. Dr.V.R.Palanivelu, "Financial Management", S.Chand Publication,2010
2. P.C. Kulkarni, "Financial Management", B.G. Sathyaprasad, Himalaya Publications, 2004

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | H   | L   | H   | H   | H   | L   | H   |
| CO2             | H                | L   | L   | L   | H   | L   | H   | H   |
| CO3             | H                | L   | L   | H   | L   | L   | H   | L   |
| CO4             | H                | L   | H   | L   | H   | L   | H   | H   |
| CO5             | L                | H   | H   | H   | L   | H   | L   | H   |

## Semester -V

| Subject Code | Subject Title            | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|--------------------------|---------|----------|-----------|--------|-------------|
|              | Corporate Accounting- II | 4       |          |           | 4      | Core Theory |

### Introduction

The main aim of this course is to extend understanding of financial reporting for the partners as well as for external users, concepts and standards underlying the accounting procedures used to measure business performance.

### Course Outcome

|     |   |   |
|-----|---|---|
| CO1 | : | Prepare the accounts of buying company during amalgamation. |
| CO2 | : | Prepare and reconstruct the balance sheet of a company.     |
| CO3 | : | Preparing accounts for holding company                      |
| CO4 | : | Analyze the liquidity Position of a company                 |
| CO5 | : | Preparation of Consolidated balance sheet.                  |

### Unit -I

[12-Periods]

Accounts Relating To Amalgamation, Absorption And External Reconstruction Of Companies  
Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

### Unit-II

[12-Periods]

Reconstruction of Company. [Internal only]

### Unit-III

[12-Periods]

Accounts of Holding company. [With one subsidiary only]

### Unit- IV

[12-Periods]

Liquidation – Meaning and Definition – Modes of Winging Up – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Accounts.



**Unit -V**

**[12-Periods]**

Holding Company- Subsidiary Company – capital Profit – Revenue Profits –Minority Interest –  
Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

**Note: Distribution of marks for theory and Problems shall be 20% and 80% respectively.**

**Text Book:**

1.Shukla & Grewal: Advanced Accounting, S Chand, New Delhi, 2000

**Reference Books:**

1. Dr. Jitendra Ahirrao - Corporate Accountancy
2. Dr. Dhaneshewar / Dr. Talekar - Corporate Accountancy

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | L   | H   | L   | H   | H   | H   |
| CO2             | H                | H   | H   | H   | H   | H   | L   | H   |
| CO3             | H                | H   | L   | H   | H   | L   | H   | L   |
| CO4             | H                | H   | H   | H   | H   | H   | H   | H   |

## Semester -V

| Subject Code | Subject Title   | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-----------------|--------|---------|----------|-----------|------|
|              | Direct Tax - II | 4      | 4       |          |           | Core |

### Introduction:

To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

### Course Outcome:

|     |   |  |
|-----|---|--|
| CO1 | : | To develop an idea about capital gain among students                             |
| CO2 | : | To enlighten the concept of income from other source                             |
| CO3 | : | Enabling the students to have a fair idea on set-off and carry forward of losses |
| CO4 | : | To determine the concept of assessment of individual                             |
| CO5 | : | To equip the students with thoughts and points on assessment of firms            |

### Unit- I

[12 Periods]

Capital assets meaning, types cost inflation index, transfer types, transfer not regarded as transfer, Cost of acquisition of various assets, deductions from capital gains. Exemptions u /s 54. Computation of taxable capital gains [including problems]

### Unit- II

[12 Periods]

Interest on securities, Bond washing transactions, Dividends on shares, casual income, family person, Gifts received and other general incomes including deductions, Deemed income.

### Unit -III

[12 Periods]

Deductions from gross total income and rebates, clubbing and aggregation of incomes, Set off and carry forward of losses.

#### Unit- IV

[12 Periods]

Computation of total income and tax liability of individual assesses, [including problems]. Assessments procedure, Filing of returns, Self – assessment, Regular assessment, Best judgment assessment, Income tax authorities.

#### Unit- V

[12 Periods]

Assessment of firms – Introduction – Assessed for the firm – Book proof – Remunerations rules to partner – Deduction u/s 80 – calculation of income of the firm. Total: 75Hours Course outcomes

#### Text books

1. V.B. Gaur & Narang, “Income Tax Law and Practice”, Kalayani Publishers, 2001.

#### References

1. Dr Vinod K. Singhania, “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

#### Mapping of Course Outcomes with Program Outcomes:

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | L   | L   | L   | L   | L   | H   | L   |
| CO2             | L                | L   | L   | L   | L   | H   | H   | H   |
| CO3             | L                | L   | L   | L   | L   | H   | H   | L   |
| CO4             | L                | L   | L   | L   | L   | L   | L   | L   |
| CO5             | L                | L   | L   | L   | L   | L   | L   | H   |

**Semester -V**

| Subject Code | Subject Title                         | Credit | Lecture | Tutorial | Practical | Type |
|--------------|---------------------------------------|--------|---------|----------|-----------|------|
| 17BPA5EA     | Elective I – Banking Law and Practice | 4      | 5       |          | 0         | Core |

**Introduction :**

To enrich students with the knowledge of the functioning of banks. To help students realize the quintessential role of banks in the world today.

**Course outcomes:**

|     |   |   |
|-----|---|---|
| Co1 | : | The student will identify the relationship between banker and customer and various banking products |
| Co2 | : | The student will discuss about the banking system   |
| Co3 | : | He student know about the traditional banking system like deposits and loans and advances           |
| Co4 | : | The students know about the concept of modernized banking and their products and services           |
| Co5 | : | To know about the reserve bank of India and its functions   |

**Unit-I**

**[12 periods]**

Banker and customer : relationship between banker and customer – general & special relationship – rights of the banker – negotiable instruments – promissory note, bill of exchange & cheque [meaning & features] – proper drawing of the cheque – crossing [definition & types] – endorsement [definition & kinds] – material alternation – statutory protection to the paying banker – statutory protection to the collecting banker.

**Unit -II**

**[12 periods]**

Banking system: indigenous bankers – commercial banks – co-operative banks – land development banks – industrial development banks - NABARD- EXIM banks – foreign exchange banks.

**[12 periods]**

**Unit -III**

Traditional banking: receiving deposits – general precaution – kinds of deposits – fixed – current – saving – recurring & others lending loans & advances – principles of sound lending – forms of advances – loan, cash credit, over draft & bills purchase & discounted. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation.

**[12 periods]**

**Unit- IV**

Modernized banking: core banking – home banking – retail banking – internet banking – online banking and offline banking – mobile banking –electronic funds transfer – ATM and debit card – smart card – credit card – e-cash – NEFT – RTGS.

**Unit -V**

Reserve bank of India: functions of reserve bank of India – methods of credit control – RBI'S  
monitory policy – opening new branches – new license in policy.

**Text book:**

1. E.Gordon and K.Natarajan - banking theory law and practice

**Reference books:**

1. S.S.Gulshan and Gulshan K.Kapoor - banking theory law and practice.
2. S. Guruswamy – banking theory law & practice –3 rd editions, Vijay Nicole imprints private limited, Chennai

**Mapping of course outcomes with program outcomes:**

| Course outcomes | Program outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| C01             | L                | L   | L   | H   | H   | L   | H   | H   |
| C02             | L                | L   | L   | H   | H   | L   | H   | H   |
| C03             | L                | L   | L   | H   | H   | L   | H   | H   |
| C04             | L                | L   | L   | H   | H   | L   | H   | H   |
| C05             | L                | L   | L   | H   | H   | L   | H   | H   |

### Semester -V

| Subject Code | Subject Title                         | Lecture | Tutorial | Practical | Credit | Type       |
|--------------|---------------------------------------|---------|----------|-----------|--------|------------|
| 17BPA5EB     | Principles and practices of Insurance | 5       |          |           | 5      | Elective I |

### Introduction

Insurance is an important aid to commerce and industry. Every business enterprise involves large number of risks and uncertainties. It may involve risk to premises, plant and machinery, raw material and other things. Goods may be damaged or may be destroyed due to fire or flood.

### Course Outcome

|     |   |  |
|-----|---|--|
| CO1 | : | To identify the course of risk management provides the understanding of risk management and its different types of risk then study about actual losses and consequential losses and management of risk and loss minimization techniques  |
| CO2 | : | To learn the business of insurance management of risk by individuals and management of risk by insures. Fixing of premium and importance of insures and the role of insurance in economic development and social security and contribution of insurance to the society.                                |
| CO3 | : | To learn the terms of an insurance contract and principle which form the foundation of insurance, principle of insurable interest, the principle of indemnity ,the principle of subrogation, the principle of contribution and the principle of utmost good faith then the study on insurance contract |
| CO4 | : | to study the risk of dying early and the risk of living too long and its different, term plans like pure endowment plans, combination of plans etc and features , groups.  |
| CO5 | : | To analysis the risk faced by the owner of assets its features and product covering marine and transit risk, product covering financial losses due to accidents, product covering financial losses due hospitalization and products covering miscellaneous risk.                                       |

### Unit- I

Risk Management: Provides an understanding of risk management - different types of risks - actual and consequential losses – management of risks – loss minimization techniques.

### Unit -II

The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers - role of insurance in economic development and social security - contribution of insurance to the society.

### Unit -III

The Insurance Contract: Terms of an insurance contract - principles which form the foundation of insurance - significance of the principle of insurable interest – the principle of indemnity - the principle of subrogation - the principle of contribution – disclosure of all relevant information - principle of utmost good faith - the relevance of proximate cause - the insurance contract.

### Unit- IV

Life Insurance products: The risk of dying early – the risk of living too long -different products offered by life insurers - term plans - pure endowment plans - combinations of plans - traditional products - linked policies - features of annuities and group policies.

### Unit- V

General Insurance Products: Risks faced by the owner of assets – exposure to perils –features of products covering fire and allied perils - products covering marine and transit risks -products covering financial losses due to accidents - products covering financial losses due hospitalization - products covering miscellaneous risks.

### Mapping of course outcomes with program outcomes:

| Course outcomes | Programs outcomes |     |     |     |     |     |     |     |
|-----------------|-------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | PO1               | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| CO1             | L                 | L   | L   | L   | L   | H   | L   | L   |
| CO2             | H                 | L   | H   | L   | H   | L   | L   | H   |
| CO3             | H                 | H   | H   | H   | H   | H   | L   | L   |
| CO4             | H                 | H   | H   | H   | H   | H   | L   | L   |
| CO5             | L                 | H   | L   | L   | L   | L   | L   | H   |

## Semester V

| Subject Code | Subject Title    | Lecture | Tutorial | Practical | Credit | Type   |
|--------------|------------------|---------|----------|-----------|--------|--------|
| 17BPA5EC     | Business Finance | 5       |          |           | 5      | Theory |

## Introduction

The course has been developed to provide basic knowledge about the principles, concepts, and terminologies which are applicable to the current business practices. This course will help students develop knowledge and understanding of finance and its methods for analyzing the benefits of various sources of finance. Further it will be possible for students to learn capital investment opportunities and application of financial technologies for business planning and control

## Course outcome

|     |   |   |
|-----|---|---|
| CO1 | : | To identify the theory of economic and growth and its types.  |
| CO2 | : | To study the financial management of profit maximization and wealth maximization fund and cash flow method of financial institution.                        |
| CO3 | : | To learn the international finance of nature and scope of finance in that learn A DRS, GDRA and balance payment.  |
| CO4 | : | To learn foreign exchange of funds, mechanism and risk management of foreign exchange operations.   |
| CO5 | : | To analysis the security analysis and portfolio analysis in that we study a primary and secondary market mutual funds ,SBI and regulation of capital market |

### Unit -I

[12-Periods]

Theory of Economics & Growth: Nature and Scope of Micro and Macro economics; Theory of Firm; Consumer behavior; Demand Analysis; Pricing under various market conditions; Production Theory; Distribution theory; Theories of Growth and Development. National income; Business cycle, Inflation, Consumption and Investment function.

### Unit- II

[12-Periods]

Financial Management: Theory of Business Finance; Profit maximization v/s Wealth maximization, Capital Budgeting; Cost of Capital; Working Capital Management, Capital Structure, Operating and Financial leverages. Funds Flow and Cash flow analysis .Management of Financial Institutions; Development Banking.



**Unit -III**

**[12-Periods]**

International Finance and Nature and Scope of international Finance; Foreign Direct Investment; International Capital Markets; GDRs, ADRs, Balance of Payments; W.T.O. and India, Regional Economic Co-operation.

**Unit- IV**

**[12-Periods]**

Foreign Exchange: Foreign Institutional Investors; Hedge Funds, Participatory notes; International Financial Institutions; Foreign Exchange Rate - Mechanism, Risk and its Management, Foreign Exchange Operations, Convertibility of Rupee, Capital Account Convertibility, Joint Ventures.

**Unit- V**

**[12-Periods]**

Security Analysis and Portfolio Management: Investment Spectrum; Primary and Secondary Market Operations; Hybrid Securities, Risk and Returns Management, Fundamental and Technical Analysis. Theories of Portfolio Management, Futures and Option s; Mutual Funds; Investor's Protection; Regulation of Capital Market, SEBI.

**Mapping of course outcomes with program outcomes:**

| OUTCOMES<br>COURSE | Program of outcomes |     |     |     |     |     |     |     |
|--------------------|---------------------|-----|-----|-----|-----|-----|-----|-----|
|                    | PO1                 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| CO1                | L                   | L   | L   | H   | H   | H   | H   | L   |
| CO2                | H                   | L   | L   | L   | H   | L   | L   | L   |
| CO3                | H                   | H   | L   | H   | H   | H   | H   | L   |
| CO4                | H                   | H   | H   | L   | H   | L   | L   | H   |
| CO5                | L                   | L   | H   | L   | H   | L   | H   | H   |

## Semester V

| Subject Code | Subject Title                         | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|---------------------------------------|---------|----------|-----------|--------|-------------|
| 17BPA5ED     | Logistics and Supply Chain Management | 5       |          |           | 5      | Elective-II |

### Introduction

Logistics“ has a military origin, and used to be associated with the movement of troops and their supplies in the battlefield. But like so many other technologies and terminologies, it entered into the business lexicon gradually and has now become synonymous with the set of activities ranging from procurement of raw materials, to the delivery of the final polished good to the end consumer.

### Course outcome:

|     |   |  |
|-----|---|--|
| C01 | : | To identify the supply chain and its fundamentals. To know the enablers of supply chain performance and supply chain strategy.                             |
| C02 | : | To analyze the strategic sourcing and outsourcing, identifying core process. To apply the supplier selection and contract negotiation.                     |
| C03 | : | To understand the concept of supply chain network and models for facility location and capacity allocation.  |
| C04 | : | To evaluating the planning demand, inventory, supply and uncertainty in the supply chain. To know the managing inventory for short life and multiple item. |
| C05 | : | To analyzing the current trend and supply chain integration. To understand the coordination the supply chain.  |

### Unit- I

[12-Periods]

Introduction - Supply Chain – Fundamentals –Evolution- Role in Economy - Importance - Decision Phases - Supplier- Manufacturer-Customer chain. - Enablers/ Drivers of Supply Chain Performance. Supply chain strategy - Supply Chain Performance Measures.

### Unit- II

[12-Periods]

Strategic Sourcing - Outsourcing – Make Vs buy - Identifying core processes - Market Vs Hierarchy - Make Vs buy continuum -Sourcing strategy - Supplier Selection and Contract Negotiation. Creating a world class supply base- Supplier Development - World Wide Sourcing.

### Unit -III

[12-Periods]

Supply Chain Network - Distribution Network Design – Role - Factors Influencing Options, Value Addition – Distribution Strategies - Models for Facility Location and Capacity allocation. Distribution Center Location Models. Supply Chain Network optimization models. Impact of uncertainty on Network Design - Network Design decisions using Decision trees.

**Unit- IV**

**[12-Periods]**

Planning Demand, Inventory And Supply - Managing supply chain cycle inventory. Uncertainty in the supply chain – Analyzing impact of supply chain redesign on the inventory - Risk Pooling - Managing inventory for short life - cycle products - multiple item -multiple location inventory management. Pricing and Revenue Management.

**Unit- V**

**[12-Periods]**

Current Trends - Supply Chain Integration - Building partnership and trust in SC Value of Information: Bullwhip Effect - Effective forecasting - Coordinating the supply chain.

**Text Book:**

1. Altekhar Rahul V, Supply Chain Management-Concept and Cases, Phi, 2005.

**References**

1. Janat Shah, Supply Chain Management – Text and Cases, Pearson Education, 2009.
2. Sunil Chopra and Peter Meindl, Supply Chain Management-Strategy Planning and Operation, PHI Learning / Pearson Education, Sixth edition, 2015.
3. Ballou Ronald H, Business Logistics and Supply Chain Management, Pearson Education, 5th Edition, 2007.

**Mapping course outcome program:**

| Course outcome | Program outcome |     |     |     |     |     |     |     |
|----------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
|                | P01             | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| C01            | L               | L   | L   | H   | H   | H   | L   | H   |
| C02            | H               | L   | H   | L   | H   | L   | L   | H   |
| C03            | H               | H   | H   | H   | H   | H   | L   | H   |
| C04            | H               | H   | H   | H   | H   | H   | L   | L   |
| C05            | L               | H   | H   | L   | H   | L   | L   | H   |

## Semester V

| Subject Code | Subject Title    | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|------------------|---------|----------|-----------|--------|-------------|
| 17BPA5EE     | Brand Management | 5       |          |           | 5      | Elective-II |

### Introduction

Brand Management is the study of various brands and understanding the marketing strategies involved in it. Therefore a brand manager is responsible for identifying a brand, which matches the tastes of consumers. It is based on these findings that the managers decide marketing strategies and brands are established in the market.

### Course Outcome

|     |   |  |
|-----|---|--|
| CO1 | : | To have a Clarity of Value. Understanding what 'brand' means gives clarity to the value of branding.   |
| CO2 | : | To Branding strategies are the action plans that organizations use to differentiate their products, services, and identities from their competitors.   |
| CO3 | : | To Brand Communication is an important part and tool of brand management by which the companies inform, persuade, enlighten, teach, remind, and enrich the knowledge of their stakeholders about the brand, its strengths, values, fundamentals, and its offerings of products and services. |
| CO4 | : | To show that brand extensions affect the product brand image negatively, whereas the fit between the parent and extension brands decreases the negative effect.  |
| CO5 | : | To exhibit Brand performance is the result of desirability and profitability in a brand. Brand performance delivers top-line growth while reducing costs to improve the bottom line.   |

### Unit-I

[12-Periods]

Introduction- Basics Understanding of Brands – Definitions - Branding Concepts  
Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands.

### Unit -II

[12-Periods]

Brand Strategies-Strategic Brand Management process– Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements – Branding for Global Markets – Competing with foreign brands.

**Unit -III**

**[12-Periods]**

Brand Communication-Brand image Building – Brand Loyalty programmes-Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions.

**Unit- IV**

**[12-Periods]**

Brand Adoption Practices – Different type of brand extension-Factors influencing Decision for extension –Re-branding and re-launching.

**Unit- V**

**[12-Periods]**

Measuring Brand Performance – Brand Equity Management - Global Branding strategies - Brand Audit –Brand Equity Measurement – Brand Leverage - Role of Brand Managers– Branding challenges & opport Unities – Case Studies.

**Mapping of course outcome with program outcomes**

| Course Outcomes | Program outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | L   | L   | H   | H   | H   | H   | L   |
| CO2             | H                | L   | H   | L   | H   | L   | L   | L   |
| CO3             | H                | H   | L   | H   | H   | H   | L   | H   |
| CO4             | H                | L   | H   | L   | H   | L   | L   | L   |
| CO5             | L                | H   | L   | L   | L   | L   | L   | H   |

| Subject Code | Subject Title | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|---------------|---------|----------|-----------|--------|-------------|
| 17BPA5EF     | Micro Finance | 5       |          |           | 5      | Elective-II |

### Introduction

Introduction to Microfinance provides a non-technical introduction to the broad array of inclusive financial and non-financial services for the world's poor. It explores the financial lives of those families, and the microfinance institutions and rapidly growing industry that serve them.

### COURSE OUTCOME

|     |   |   |
|-----|---|---|
| CO1 | : | To provide the student basic knowledge about micro finance                                  |
| CO2 | : | To make the student able to know the financial analyzing & a managing financial performance |
| CO3 | : | To briefly know the other evaluation & micro finance  |
| CO4 | : | To know micro finance situation in India  |
| CO5 | : | To impart issues and trends of micro finance  |

### Unit -I

[12-Periods]

Basics – Need for microfinance - Characteristics of Microfinance clients – Demand and supply of microfinance in developing countries – Nature of Microfinance Markets - Microfinance as a development strategy and as an industry – Microfinance Tools – Role of Grameen Bank - Micro credit - Innovations - Group lending-Stepped lending & Repeat loan - Character & cash flow based lending - Flexible approaches to collateral-Frequent & public installment for loan & saving products.

### Unit -II

[12-Periods]

Financial Evaluation – Analyzing & Managing Financial Performance of MFIs: Analyzing financial statements - Financial performance ratios - Liquidity & capital adequacy – Revenue models of Micro finance - Role of subsidies & Donors - Bench Marking - Rating MFIs. Operational Evaluation: Managing operational risks – Internal Control, Business Planning – Impact Assessment – CVP Analysis – Operating Expenses - Operating Efficiency

### Unit -III

[12-Periods]

Market Evaluation – Managing MF Products & Services - methodologies in MF product design and pricing – Competition - Risks. Institutional Evaluation - Appraisals and ratings - Legal compliance-Issues in Governance Social Evaluation - Social performance Measurement - Indicators - Tools – Progress out of poverty index – Transparency – Ethics

**Unit -IV**

**[12-Periods]**

Challenges to Microfinance movement – Demand and Supply of Micro financial services – State Intervention in rural credit – RBI Initiatives - NABARD & SHG – Bank Linkup & Programs- – Governance and the constitution of the Board of various forms of MFIs – Intermediaries for Microfinance –State sponsored Organizations.

**Unit -V**

**[12-Periods]**

Issue – Role of Technology-Strategic issues in Microfinance: Sustainability - opening new markets – Gender issues.

**Text Book**

1. Micro Finance by Surender Ahlawat Hardcover – 2015

**Reference Books:**

1. Indian Institute of Banking and Finance, Micro finance: Perspectives and Operations,
2. Beatriz and Jonathan, The Economics of Microfinance, Prentice Hall of India, 2010.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | H   | H   | L   | L   | H   | L   |     |
| CO2             | H                | H   |     | L   | H   | H   | L   | L   |
| CO3             | H                | H   | L   | L   | H   | H   |     | L   |
| CO4             | H                | H   | H   | H   | L   | H   | H   | L   |
| CO5             | L                |     | L   |     | L   | L   | L   | L   |

| Subject Code | Subject Title                      | Lecture | Tutorial | Practical | Credit | Type           |
|--------------|------------------------------------|---------|----------|-----------|--------|----------------|
| 17BPA53P     | Business Analysis Report in [SPSS] | 5       |          |           | 4      | Core practical |

**Introduction:**

This practical paper enriches the student's technical knowledge in Research work, which helps them to pursue their final year projects. Students learn the data view and variable view and Tools for analysis

|     |   |  |
|-----|---|--|
| CO1 | : | To understand and interpret the Descriptive analysis                                       |
| CO2 | : | To frame null and alternate hypothesis with the help of dependent and independent variable |
| CO3 | : | To Understand the Bi-Variant analysis  |
| CO4 | : | To know the Inventory management system in Practical using tally                           |
| CO5 | : | To calculate the payroll   |

1. Weight of babies [kg] below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

|     |     |     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 3.0 | 4.5 | 4.3 | 2.5 | 3.5 | 2.5 | 4.0 | 4.5 | 6.5 | 5.0 |
| 4.0 | 5.0 | 4.1 | 4.2 | 4.3 | 4.5 | 3.3 | 3.5 | 3.6 | 5.3 |
| 5.4 | 5.5 | 5.5 | 5.7 | 5.8 | 5.6 | 5.8 | 5.9 | 6.0 | 3.4 |
| 6.1 | 6.2 | 6.3 | 5.5 | 6.3 | 6.3 | 7.0 | 4.0 | 3.4 | 5.0 |

2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

|        |     |      |     |     |     |      |      |      |     |      |     |     |      |      |
|--------|-----|------|-----|-----|-----|------|------|------|-----|------|-----|-----|------|------|
| Drug A | 3.0 | 2.00 | 3.6 | 2.6 | 7.4 | 3.00 | 16   | 7.00 | 3.3 | 2.00 | 6.8 | 8.5 | 7.00 | 8.00 |
| Drug B | 3.5 | 3.5  | 5.7 | 2.4 | 9.9 | 4.00 | 18.7 | 6.6  | 4.5 | 4.00 | 9.1 | 1.8 | 8.5  | 7.5  |

**Null Hypothesis: Drug A and B provides similar relief**



3. The following data on blood sugar level [MG/100 ML] are obtained from a clinical lab. Analyze the variance between groups and find the effectiveness of the herbs on blood sugar Level.

| Normal | Diabetic | Herb 1 | Herb 2 |
|--------|----------|--------|--------|
| 96.00  | 180.00   | 180.00 | 120.00 |
| 100.00 | 225.00   | 190.00 | 130.00 |
| 111.0  | 260.00   | 185.00 | 130.00 |
| 98.00  | 250.00   | 190.00 | 135.00 |
| 106.00 | 265.00   | 180.00 | 136.00 |
| 105.00 | 280.00   | 170.00 | 140.00 |

**Null hypothesis: The group means are equal to one another**

4. Find out correlation coefficient for the variables, age [years] and systolic blood pressure [mmHg] in man.

|            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Age</b> | 56  | 42  | 60  | 50  | 54  | 49  | 39  | 62  | 65  | 70  | 40  | 53  | 35  | 38  | 39  | 37  | 70  |
| <b>BP</b>  | 160 | 130 | 125 | 135 | 145 | 115 | 140 | 120 | 140 | 160 | 126 | 145 | 118 | 120 | 123 | 138 | 160 |

**Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.**

**Null Hypothesis: [H<sub>0</sub>] there is no correlation between age and systolic blood pressure.**

5. From the followings prepare the Inventory.

| Stock             | Cost  | Warehouse | Onsite | Total Qty | Total Value | Retail Price |
|-------------------|-------|-----------|--------|-----------|-------------|--------------|
| Computer          |       |           |        |           |             |              |
| HCL               | 17500 | 1         | 4      | 5 Nos     | 87500       | 21500        |
| ACER              | 17100 | 0         | 4      | 4 Nos     | 68400       | 24785        |
| Accessories       |       |           |        |           |             |              |
| CD ROM Disk 100s  | 450   | 0         | 5      | 5 Box     | 2250        | 500          |
| Dust Covers       | 35    | 2         | 8      | 10 Nos    | 350         | 40           |
| USB Pen Drive     | 1200  | 0         | 10     | 10 Nos    | 12500       | 1600         |
| Wireless Keyboard | 490   | 10        | 15     | 25 Nos    | 12250       | 700          |
| Wireless Mouse    | 250   | 10        | 10     | 20 Nos    | 5000        | 430          |
| Printer           |       |           |        |           |             |              |
| HP Printer        | 8200  | 0         | 7      | 7 Nos     | 57400       | 9500         |
| Laser Printer     | 8100  | 0         | 5      | 5 Nos     | 40500       | 9850         |
| Total             |       |           |        |           | 286150      |              |

6. From the followings prepare payroll

|                                   |   |               |
|-----------------------------------|---|---------------|
| Capital                           | = | Rs.10, 00,000 |
| Mano                              | = | Rs.5, 00,000  |
| Krish                             | = | Rs.2, 00,000  |
| Raghul                            | = | Rs.3, 00,000  |
| Deposited into UCO Bank Rs 10,000 |   |               |

Employee Groups

| Manager | Staffs  | supervisors | Workers |
|---------|---------|-------------|---------|
| Ram     | Vivek   | Guru        | Feroz   |
| Arun    | Karthik | Babu        | Raju    |
|         | Madhan  | Thomas      | Gokul   |
|         |         | Prabhu      | sanjay  |

| Pay head  | Manager | Staffs | Supervisors | Workers |
|---|---------|--------|-------------|---------|
| Basic salary [on attendance per day]                | Rs 100  | RS 80  | RS 75       | RS.50   |
| House rent allowance[HRA] [As computer value ]      |         |        |             |         |
| <1000            2%                                 |         |        |             |         |
| 1000to3000    3%                                    |         |        |             |         |
| <3000            5%                                 |         |        |             |         |
| Dearness allowance[DA][flat rate][per month] Rs 100 |         |        |             |         |
| Provident fund [PF][as user delined value] Rs.50    |         |        |             |         |

ATTENDENCE

| Name    | No of Days | Name   | On attendance | Name   | No of Days |
|---------|------------|--------|---------------|--------|------------|
| Ram     | 23days     | Guru   | 30 days       | Feroz  | 31days     |
| Arun    | 31days     | Babu   | 29 days       | Rraju  | 27 days    |
| Vivek   | 28 days    | Thomas | 27 days       | Gokul  | 10 days    |
| Karthik | 30days     | Prabhu | 26 days       | Sanjay | 31 days    |
| Madhan  | 29 days    | Feroz  | 31 days       |        |            |

Mapping of Course Outcomes with Program Outcomes:

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | H   | H   | H   | L   | H   | L   | H   |
| CO2             | H                | L   | H   | H   | H   | H   |     | L   |
| CO3             | H                | H   | H   | H   | H   | H   | H   | L   |
| CO4             | L                | L   | H   | H   | H   | H   | H   | H   |
| CO5             | H                | L   | H   |     | L   | H   | L   | H   |

### Semester- V

| Subject Code | Subject Title          | Credit | Lecture | Tutorial | Practical | Type |
|--------------|------------------------|--------|---------|----------|-----------|------|
| 17BPA5ZC     | Auditing and Assurance | 4      | 5       |          | 0         | Core |

### Introduction

To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.

|     |   |  |
|-----|---|--|
| CO1 | : | To learn the Auditing and Assurance standards and learn the International Auditing Assurance standards |
| CO2 | : | To Understand the Audit programme and how to prepare the audit financial report                        |
| CO3 | : | To Understand the Audit procedure , Audit Evidence and Verifications                                   |
| CO4 | : | To learn the Auditing in Computerized Environment and documentation under CAAT                         |
| CO5 | : | To Understand the Audit Performance ,Audit of Payment , General Consideration                          |

### Unit -I

[12-Periods]

Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India

### Unit -II

[12-Periods]

Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.

### Unit- III

[12-Periods]

Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, direct confirmation, Written Representations.

### Unit -IV

[12-Periods]

Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT – Using CAAT in small business computer environment - Limitations of EDP Audit.

**Unit -V**

**[12-Periods]**

Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.

**Text Books**

1. Ainaipure, V., & Aniapure, M. [2009]. Auditing and Assurance [Second Ed.]. New Delhi: PHI Learning Private Limited.

**Reference Books**

1. Kumar, P. [2006]. Auditing. Kalyani Publisher.
2. Pagare, D. [2007]. Principles of Auditing. S.Chand & Co., Ltd.,

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | L   | H   | H   | L   | H   | H   | L   |
| CO2             | H                | H   | H   | L   | L   | H   | H   | L   |
| CO3             | H                | H   | L   | H   | H   | H   | L   | L   |
| CO4             | H                | L   | H   | L   | H   | L   | H   | L   |
| CO5             | H                | H   | L   | L   | H   | H   | L   | H   |

### Semester -VI

| Subject code | Subject title         | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|-----------------------|---------|----------|-----------|--------|-------------|
|              | Management Accounting | 6       |          |           | 4      | Core Theory |

### Introduction

To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

|            |   |  |
|------------|---|--|
| <b>CO1</b> | : | To enlighten the students thought and knowledge on management Accounting             |
| <b>CO2</b> | : | Helps to give proper idea on financial statement analysis in practical point of view |
| <b>CO3</b> | : | To introduce the concept of fund flow and cash flow statement                        |
| <b>CO4</b> |   | To provide knowledge about budget control keeping in mind the scope of the concept   |
| <b>CO5</b> |   | To develop the know-how and concept of marginal costing with practical problems      |

### Unit -I

[12-Periods]

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations –Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

### Unit- II

[12-Periods]

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency or Financial Ratios – Computation Of Ratio.

### Unit- III

[12-Periods]

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages And Limitations – Preparation of Cash Flow Statement.

### Unit- IV

[12-Periods]

Budgeting and Budgetary Control – Meaning And Definition – Objectives of Budgetary Control – Advantages and Limitations – Essential Of Successful Budgetary Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

## Unit -V

[12-Periods]

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis Significance Of Margin Of Safety – Application of Managerial Costing [ Simple Problems only].

### Text books:

1. M Y Khan, PK Jain, “Management Accounting”, Tata McGraw hill, Fourth Edition, 2003.
2. I.M. Pandey, “Management Accounting”, Vikas Publishing, third Edition, 2006.

### References:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, “ Management Accounting”, Sultan Chand & sons, 5th Edition. 2003.
2. T.S.Reddy& Dr. Y. Hariprasadreddy, “Management Accounting”, MarghamPublications, Fifth revised Edtion, 2014.

### Mapping of Course Outcomes with Program Outcomes:

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | PO2 | P03 | P04 | P05 | P06 | PO7 | PO8 |
| CO1             | H                | H   | H   | H   | H   | H   | H   | L   |
| CO2             | L                | L   | L   | H   | H   | L   | H   | H   |
| CO3             | H                | L   | H   | L   | H   | H   | L   | H   |
| CO4             | H                | H   | H   | H   | H   | L   | L   | L   |
| CO5             | L                | L   | L   | L   | L   | L   | L   | H   |

**Semester- VI**

| Subject Code | Subject Title             | Lecture | Tutorial | Practical | Credit | Type         |
|--------------|---------------------------|---------|----------|-----------|--------|--------------|
| 17BPA6EA     | Human Resource Management | 5       |          |           | 5      | Elective-III |

**Introduction**

Human resources are the most valuable and unique assets of an organization. The successful management of an organization's human resources is an exciting, dynamic and challenging task, especially at a time when the world has become a global village and economies are in a state of flux.

**Course Outcome**

|     |   |
|-----|---|
| C01 | To identify Research and analyze information needs and apply current and emerging information technologies to support the human resources function        |
| C02 | To Manage own professional development and provide leadership to others in the achievement of ongoing competence in human resources professional practice |
| CO3 | To Collaborate with others, in the development, implementation, and evaluation of organizational and health and safety policies and practices             |
| C04 | To Present and evaluate communication messages and processes related to the human resources function of the organization                                  |
| C05 | To analysis Research and support the development and communication of the organization's total compensation plan  |

**Unit- I**

**[12-Periods]**

Evolution of human resource management – The importance of the human factor – Challenges – Inclusive growth and affirmative action -Role of human resource manager – Human resource policies – Computer applications in human resource management – Human resource accounting and audit.

**Unit- II**

**[12-Periods]**

Importance of Human Resource Planning – Forecasting human resource requirement – matching supply and demand - Internal and External sources. Recruitment - Selection – induction – Socialization benefits.

**Unit -III**

**[12-Periods]**

Types of training methods –purpose- benefits- resistance. Executive development programmers – Common practices - Benefits – Self development – Knowledge management.

**Unit -IV** **[12-Periods]**

Compensation plan – Reward – Motivation – Application of theories of motivation – Career management – Development of mentor – Protégé relationships.

**Unit - V** **[12-Periods]**

Method of performance evaluation – Feedback – Industry practices. Promotion, Demotion, Transfer and Separation – Implication of job change. The control process – Importance – Methods – Requirement of effective control systems grievances – Causes – Implications – Redressal methods

**Text Book:**

1. Dessler Human Resource Management, Pearson Education Limited, 14th Edition, 2015.

**Reference Books:**

1. Decenzo and Robbins, Fundamentals of Human Resource Management, Wiley, 11<sup>th</sup> Edition, 2013.
2. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource. PHI Learning. 2012
3. Bernadin , Human Resource Management ,Tata Mcgraw Hill ,8<sup>th</sup> edition 2012.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| C01             | L                | L   | L   | H   | H   | H   | H   | H   |
| C02             | H                | L   | L   | L   | L   | L   | L   | L   |
| C03             | H                | H   | H   | H   | H   | H   | L   | L   |
| C04             | H                | H   | H   | H   | H   | H   | L   | L   |
| C05             | L                | H   | H   | L   | H   | L   | L   | H   |



**Semester: VI**

| Subject Code | Subject Title     | Credit | Lecture | Tutorial | Practical | Type         |
|--------------|-------------------|--------|---------|----------|-----------|--------------|
| 17BPA6EB     | Digital Marketing | 5      | 5       |          | 0         | Elective III |

**Introduction**

Students learn students have to take a systematic approach to developing Digital Marketing strategies and develop practical skills around implementing these new plans.

**Course Outcome:**

|     |   |
|-----|---|
| CO1 | : Understand digital marketing and the key tools and techniques are available and students has to Develop clear and measurable objectives for your digital marketing activities |
| CO2 | : Learning about the electronic funds transfer is and all the ways to use it in our day to day life.  |
| CO3 | : To Identify the major influences in consumer behavior and Distinguish between different consumer behavior influences and their relationships.                                 |
| CO4 | : Students will be able to identify the principles of customer and supplier relationship management in supply chains.   |
| CO5 | : Students will be able to identify the principles of customer and supplier relationship management in supply chains.   |

**Unit-I**

**[12 Periods]**

Digital Marketing – Definition of Market and Marketing - Importance of Marketing– Modern Marketing Concept-Global Marketing–E-Marketing–Tele- Marketing- Marketing Ethics -Career Opportunities in Marketing.

**Unit-II**

**[12 Periods]**

Electronic Funds Transfer- Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment- Payment Security-Net Banking- National Electronic Funds Transfer. Payment- Insta Cash-Internet Service Provider.

**Unit-III**

**[12 Periods]**

Consumer Behavior –Need for studying Consumer Behavior- Factors influencing Consumer Behavior- Market Segmentation – Customer Relations Marketing.

**Unit-IV**

**[12 Periods]**

Supply Chain Management [SCM] - Goals of SCM-Functions of SCM- Strategies of SCM-Electronic SCM and its benefits- Components of Electronic SCM- Electronic Logistics and its Implementation.

**Unit-V**

**[12 Periods]**

Marketing and Government –Bureau of Indian Standards –AGMARK – Consumerism – Consumer Protecting – Rights of consumers- Green Marketing- Product life cycle, Product planning, New product development process, Strategies- Branding – Packaging.

**Text Book:**

1. Rob Donovan & Nadine Henley. [2011]. Principles and Practice of Social Marketing an International Perspective. Cambridge University Press.

**Reference Books:**

1. Kotler, P., Roberto, N., & Lee, N. [2008]. Social Marketing –Influencing Behaviors for Good. 3rd Ed.Thousand Oaks, CA: Sage Publications, Inc. ISBN: 978.
2. Bhatia Puneet, 2017, Fundamentals of Digital Marketing, Pearson Education.

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | L                | L   | L   | H   | L   | H   | H   | L   |
| CO2             | L                | L   | L   | L   | H   | L   | H   | H   |
| CO3             | L                | L   | L   | H   | L   | L   | H   | L   |
| CO4             | L                | L   | L   | H   | L   | L   | H   | L   |
| CO5             | L                | L   | L   | H   | L   | L   | H   | L   |

## Semester VI

| Subject Code | Subject Title          | Lecture | Tutorial | Practical | Credit | Type         |
|--------------|------------------------|---------|----------|-----------|--------|--------------|
| 17BPA6EC     | International Business | 5       |          |           | 5      | Elective-III |

### Introduction:

The International Business concentration is designed for students pursuing a career in global business management in a variety of settings including for profit and not-for-profit organizations, industry and government.

### Course outcome

|     |   |   |
|-----|---|---|
| CO1 | : | To identify the concepts of international business and the definitions of international business.   |
| CO2 | : | To analysis the international trade and investment. To learn the types , advantages ,disadvantages of international trade and investment.   |
| CO3 | : | To evaluate the international strategic management and strategic options. To learn the controlling of international business and performance evaluation system.                         |
| CO4 | : | To identify the concept of global production and location. To analysis the global supply chain issues. To evaluate the concept of source of fund, exchange in rate risk and management. |
| CO5 | : | To applying the concept of conflict management and ethics in international management.  |

### Unit- I

[12-Periods]

Introduction-International Business –Definition – Internationalizing business-Advantages – factors causing globalization of business- international business environment – country attractiveness – Political, economic and cultural environment – Protection Vs liberalization of global business environment.

### Unit -II

[12-Periods]

International Trade And Investment - Promotion of global business – the role of GATT/WTO – multilateral trade negotiation and agreements– Challenges for global business – global trade and investment – theories of international trade and theories of international investment - Regional trade block – Types – Advantages and disadvantages – RTBs across the globe – brief history.

### Unit -III

[12-Periods]

International Strategic Management - Strategic compulsions-Standardization Vs Differentiation – Strategic options – Global portfolio management- global entry strategy – different forms of international business – advantages - organizational issues of international business – organizational structures – controlling of international business – approaches to control – performance of global business-performance evaluation system.

#### Unit -IV

[12-Periods]

Global production –Location –scale of operations- cost of production – Make or Buy decisions – global supply chain issues – Quality considerations- Globalization of markets, marketing strategy – Challenges in product development , pricing, production and channel management- Investment decisions – economic- Political risk – sources of fund- exchange – rate risk and management – strategic orientation – selection of expatriate managers- Training and development – compensation.

#### Unit- V

[12-Periods]

Conflict Management and Ethics in International Management- Disadvantages of international business – Conflict in international business- Sources and types of conflict – Conflict resolutions – Negotiation – the role of international agencies Ethical issues in international business – Ethical decision-making.

#### Text Book

1. Charles W.I. Hill and Arun Kumar Jain, International Business, 6<sup>th</sup> edition, Tata McGraw Hill, New Delhi, 2010.

#### References

1. John D. Daniels and Lee H. Radebaugh, International Business, Pearson Education Asia, 12th Edition, New Delhi, 2010
2. K. Aswathappa, International Business, 6th Edition, Tata Mc Graw Hill, New Delhi, 2015.

#### Mapping of course outcomes with program outcome:

| Course outcome | Program outcome |     |     |     |     |     |     |     |
|----------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
|                | P01             | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1            | L               | L   | L   | L   | H   | H   | H   | H   |
| CO2            | H               | L   | H   | L   | L   | L   | L   | L   |
| CO3            | H               | H   | H   | H   | L   | H   | H   | H   |
| CO4            | H               | L   | H   | H   | H   | L   | L   | L   |
| CO5            | L               | H   | L   | L   | L   | L   | L   | H   |

| Subject Code | Subject Title       | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|---------------------|---------|----------|-----------|--------|-------------|
| 17BPA6ED     | Business Management |         |          |           | 4      | Elective-IV |

### Introduction

This course Unit covers the nature and scope of business management by explaining the concept of business whilst the science and research field of business management are classified. The concepts of a profit-driven and non-profit organization are also introduced. This study Unit also covers the different economic systems.

### Course outcome:

|     |   |   |
|-----|---|---|
| CO1 | : | To understanding in the Business management is a science and a study field focusing on the practices of an organization in the free market  |
| CO2 | : | To analysis the business requires people with entrepreneurial spirit who are willing to take or develop opport Unities in the business world                                      |
| CO3 | : | To develop The term business is presented and its relation to aspects such as the provision of goods and services to obtain a profit while servicing customer needs is explained. |
| CO4 | : | To understand in the Businesses in a free market system focus on generating a profit  |
| CO5 | : | To analysis in This principle therefore forms one of the fundamental drivers for the existence of a profit driven organization.   |

### Unit- I

[12-Periods]

Introduction to E-Business - e-business, e-business vs e - commerce, Economic forces–advantages,– myths–e-business models, design, develop and manage-business, Social Networking, Mobile Commerce, S-commerce.

### Unit- II

[12-Periods]

Technology Infrastructure - Internet and World Wide Web, internet protocols- FTP, intranet and extranet, Cloud Service Models - Cloud Deployment Models – Public Cloud, Private Cloud, Hybrid Cloud, Auto- Scaling in the Cloud, Internet information publishing technology- basics of web server hardware and software.

**Unit - III**

**[12-Periods]**

Business Applications - Consumer oriented e-businesses-tailing and models-Marketing on web advertising, e-mail marketing, affiliated programs - e-CRM; online services, Business oriented e-business, e- governance, EDI on the internet, Delivery management system, Web Auctions, Virtual comm. Unities and Web portals social media marketing

**Unit- IV**

**[12-Periods]**

E-Business Payments And Security - E-payments -Characteristics of payment of systems, protocols, e-cash, e-cheque, e-Wallets and Micro payment systems- internet security–cryptography –security protocols–network security.

**Unit- V**

**[12-Periods]**

Legal And Privacy Issues - Legal, Ethics and privacy issues – Protection needs and methodology – consumer protection, cyber laws, contracts and warranties, Taxation and encryption policies.

**Text book**

1. Harvey M. Deitel, Paul J.Deitel, Kate Steinbuhler Books

**Reference Books**

1. Harvey M. Deitel, Paul J.Deitel, Kate Steinbuhler, e-business and e-commerce for managers, Pearson, 2011.
- 2.EfraimTurban,JaeK.Lee,DavidKing,TingPengLiang,DeborrahTurban,ElectronicCommerce–Amanagerial perspective, Pearson Education Asia,2010.

**Mapping of course outcome of programe outcomes:**

| Course outcome | Program outcomes |     |     |     |     |     |     |     |
|----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1            | L                | L   | L   | H   | H   | H   | H   | H   |
| CO2            | L                | L   | L   | L   | L   | L   | L   | H   |
| CO3            | H                | H   | L   | H   | L   | H   | H   | H   |
| CO4            | H                | L   | H   | LL  | H   | L   | L   | H   |
| CO5            | L                | H   | H   | L   | L   | L   | L   | H   |

### Semester- VI

| Subject Code | Subject Title       | Lecture | Tutorial | Practical | Credit | Type        |
|--------------|---------------------|---------|----------|-----------|--------|-------------|
| 17BPA6EE     | Indian Stock Market |         |          |           | 4      | Elective-IV |

### Introduction

Indian Stock Market helps in knowing the concepts that is held up in share markets. This helps in knowing the basics of financial market and dealings that take place in financial market. This helps to know the share levels and investor utilization concept.

|     |   |   |
|-----|---|---|
| CO1 | : | To understand the various financial services in the business management |
| CO2 | : | To learn about the financial markets and its operations                 |
| CO3 | : | To learn the secondary market operation and its uses                    |
| CO4 | : | To understand and apply the derivative option and commodity exchange    |
| CO5 | : | To learn the functions of Stock exchange                                |

### Unit -I

Meaning of financial services , types , players in financial services , merchant banking , functions , managing new issue , venture capital , need, functions , benefits , mutual funds , types , factoring , services , securitization , credit rating.

### Unit- II

Primary market : face value of shares , debenture issue of shares on premium , discount initial public offer [IPO] , Follow on public offer [FPO] , Private placement , allotment of shares , draft offer document , listing of securities & de - listing of securities.

### Unit -III

Secondary market : introduction , differences b/w primary and secondary market , role of stock exchanges , demutualization of stock exchanges , screen based trading , contract note brokerage , products in the secondary markets , equity investments , debit investments .

### Unit -IV

Derivatives : Types of derivatives optional premium , commodity exchange , commodity derivative markets , differences b/w commodity and financial derivatives , depositing systems , depositing participant custodian , ISIM , De - materialization of securities .

### Unit -V

Bombay Stock Exchange & National Stock Exchange : organizational structure , index construction , SENSEX , NIFTY , settlement , rolling settlement , pay in and pay out , no delivery period , auction of shares , investor protection fund.

### Text Book

1. Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints [P] Ltd. Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.

### Reference Books

1. Financial Services - Nalini Prava Tripathy
2. Financial Markets & Institutions - Frederic S. Mishkin

### Mapping of course outcomes with program outcome

| Course outcome | Program outcome |     |     |     |     |     |     |     |
|----------------|-----------------|-----|-----|-----|-----|-----|-----|-----|
|                | P01             | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1            | L               | L   | L   | H   | H   | H   | H   | H   |
| CO2            | L               | L   | L   | L   | L   | L   | L   | H   |
| CO3            | H               | H   | L   | H   | H   | H   | H   | H   |
| CO4            | H               |     | H   |     | H   |     | L   | H   |
| CO5            | L               | H   | L   | L   | H   | L   | H   | H   |



### Semester -VI

| Subject Code | Subject Title      | Lecture | Tutorial | Practical | Credit | Type         |
|--------------|--------------------|---------|----------|-----------|--------|--------------|
| 17BPA6EF     | Marketing Research | 5       |          |           | 5      | Elective- IV |

### Introduction:

Market research is the process of collecting and analyzing information about the customers you want to reach, called your target market

|     |  |
|-----|--|
| CO1 | : To Learn the Marketing research process                          |
| CO2 | : To Understand the research design involve the Marketing research |
| CO3 | : To Learn the methods of sampling                                 |
| CO4 | : To Understand the data analysis and interpretation for research  |
| CO5 | : To Learn the Product research and advertising research           |

### Unit- I

[12-Periods]

Marketing Research: Meaning, nature and role of marketing research; Organization of marketing research; Marketing research process: Problem identification and definition; Determination of information needs; Developing research proposal.

### Unit -II

[12-Periods]

Research Design: Types of research Design – Exploratory, descriptive and conclusive researches; Secondary and primary data: Sources of secondary data; Primary data collection instruments – Questionnaire designing and testing; Schedule; Observation methods; Scaling techniques and attitude measurement; Online data sources and research.

### Unit- III

[12-Periods]

Sample Design: Defining the universe and sampling Unit; Sampling frame; Probability and non-probability sampling methods; Sample size determination, Data collection and survey errors.

**Unit -IV**

**[12-Periods]**

Data Analysis and Interpretation: Data editing and coding; Tabulation and graphic representation; Statistical data analysis including estimation, hypothesis testing, advanced data analysis techniques; Report preparation and presentation.

**Unit -V**

**[12-Periods]**

Application of Marketing Research : Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research.

**Text Book**

1. Boyd, Harper W. Jr., Westfall, Ralph and Stasch, Stanley, Marketing Research: Text and Cases, Richard D.Irwin Inc., Homewood, Illinois.

**Reference Books**

1. Sharma S.S., Marketing Research. New Age International 2013
2. Business research methods. Kothari New Age International 2015

**Mapping of Course Outcomes with Program Outcomes:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| CO1             | H                | L   | H   | H   | L   | H   | L   | H   |
| CO2             | H                | L   | H   | L   | L   | L   | H   | H   |
| CO3             | H                | H   | L   | H   | H   | L   | L   | L   |
| CO4             | H                | L   | L   | L   | L   | H   | H   | H   |
| CO5             | H                | H   | L   | L   | L   | L   | H   | H   |

### Semester -VI

| Subject Code | Subject Title                | Lecture  | Tutorial | Practical | Credit   | Type                     |
|--------------|------------------------------|----------|----------|-----------|----------|--------------------------|
|              | <b>Investment Management</b> | <b>5</b> |          |           | <b>4</b> | <b>Skill Enhancement</b> |

### Introduction

Investment managers also known as fund or asset managers do as the name suggests – they manage investments of private investors, corporate, banks or insurance companies. Investment managers make their clients’ money grow by using investment banks to buy and sell investments the goal of the fund is make money for the investors. Thus, and investment manager uses an investor’s money to make money.

### Course Outcome

|     |   |   |
|-----|---|---|
| CO1 | : | To identify the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets. |
| CO2 | : | To analysis the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio  |
| CO3 | : | To learn how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks |
| CO4 | : | To develop an idea about statistical knowledge is required, especially knowledge on probability distributions, mean, variance, covariance, and regression analysis            |
| CO5 | : | To familiarize students about financial markets work, to analyze securities, and to make intelligent investment decisions based on available evidence and analysis            |

### Unit- I

[12-Periods]

Investment Decisions - Project Investment Management Vs Project Management – Introduction to profitable projects – evaluation of Investment opportunities – Investment decisions under conditions of uncertainty, Risk analysis in Investment decision Types of investments and disinvestments.

### Unit -II

[12-Periods]

Critical Analysis Of Appraisal Techniques - Significance of Information and data bank in project selections – Investment decisions under capital constraints – capital rationing, Portfolio – Portfolio risk and diversified projects.

**Unit- III**

**[12-Periods]**

Strategic Analysis Of Selected Investment Decisions - Lease financing – Lease Vs Buy decision – Hire Purchase and installment decision – Hire Purchase Vs Lease Decision – Mergers and acquisition – Cash Vs Equity for mergers.

**Unit- IV**

**[12-Periods]**

Financing Decisions - Capital Structure – Capital structure theories – Capital structure planning in Practice - FOREX management - foreign exchange markets – spot prices and forward prices – factors influencing exchange rates – the effects of exchange rates in foreign trade

**Unit -V**

**[12-Periods]**

Financial Distress Consequences, Issues, Bankruptcy, Settlements, re organization and Liquidation in bankruptcy - Export Promotion Schemes - Government Organizations Promoting Exports – Export Incentives : Duty Exemption – IT Concession – Marketing Assistance

**Text Book:**

1. Investment Management : Prasanna Chandra , Bodie, Kane, Marcus-2016

**Reference Book:**

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, 9th Edition, 2012.
2. Prasanna Chandra, Projects: Planning, Analysis, Financing Implementation and Review, TMH, New Delhi, 2011.

**Mapping of course outcomes with program outcome:**

| Course Outcomes | Program Outcomes |     |     |     |     |     |     |     |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|-----|
|                 | P01              | P02 | P03 | P04 | P05 | P06 | P07 | P08 |
| C01             | L                | L   | L   | H   | L   | L   | L   | L   |
| C02             | L                | L   | L   | L   | L   | L   | L   | L   |
| C03             | H                | H   | H   | L   | H   | H   | L   | L   |
| C04             | H                | H   | H   | L   | H   | H   | L   | L   |
| C05             | L                | H   | L   | L   | L   | L   | L   | H   |