

DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari,

Coimbatore – 641021



Syllabus for

B.Com. Corporate Secretaryship

(I, II, III, IV, V and VI Semester)

2018-2019 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 business professional who can work in different job functions across a wide spectrum of industries successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing industries.
PEO2	:	Graduates of the programme to meet the demands of globalization through research activities to develop the business analytical skills to manage the different aspects of an internal and external business
PEO3	:	Graduates of the programme will have domain knowledge for a successful career with effective communication skills, teamwork, leadership qualities and work with value.
PEO4	:	Graduates of the course would have multidisciplinary knowledge through projects and

		industrial training and providing a sustainable competitive edge in meeting the industry needs
PEO5	:	Develop the ability to understand application of computer in corporate for ethical dilemmas that occur in accounting.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Recruit and retain students who demonstrate potential for success in the field of accountancy.	PEO1, PEO3
Update graduates to have vast knowledge for possessing the great opportunity to establish as leaders of the teams in international level	PEO1, PEO3
The graduates have options to become successful entrepreneurs or professionals by using the multidisciplinary knowledge & computer knowledge to succeed in competitive industry.	PEO4, PEO5
Graduates have analytical skills to manage the different aspects of an internal and external business as management staff or a leading business person by succeeding the course at affordable cost.	PEO2, PEO3

Mapping of Department Mission to PEO

Department Mission	PEO's
Graduates will have through knowledge of fundamental for approaching post Graduation with various majors.	PEO4, PEO5
Graduates with strong knowledge are having various career opportunities to expose their qualities like leadership, team co-ordination.	PEO1, PEO3
Graduates will apply strong fundamental knowledge & analytical skill to make best decision in critical business circumstances of both internal and external.	PEO2, PEO3
Graduates with strong communication skill and computer knowledge can lead the organization in various possession.	PEO3, PEO5

Program Outcomes (PO)

PO1	:	In-depth understanding of the procedures under the Companies Act, Rules and Regulations made there under including understanding of international dimensions of company law.
PO2	:	Identify the scope, role and functions of the company secretary and apply them in the employing or client organization.
PO3	:	Critically evaluate and apply the role of company secretary as an advisor to the board.
PO4	:	Ensure effective communication and dissemination of information to and from the board, both internally and externally, for the optimum benefit of the organization.
PO5	:	Understand the law and best practice in key functional matters (for example, meetings and share capital management) and apply them in the secretaryship function and ensure corporate compliance.
PO6	:	Apply the functions of a company secretary in ensuring corporate compliance through good disclosure and observance of statutory and other regulations.
PO7	:	Take responsibility for the ongoing responsibilities of the secretary as a professional practitioner in the organisation and be responsible for continuing personnel development within the secretariat.
PO8	:	Identify required actions arising from statutory obligations and best practice in terms of financial, compliance and governance reporting and disclosure; understand why such disclosure is necessary. Apply statutory requirements and good practice in relation to shareholder related communications. Critically assess the role played by the secretary in supporting compliance, disclosure, and accountability across the organization to ensure the effective achievement of organizational objectives.

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 & SCIENCE (AUTONOMOUS)
Scheme of Curriculum for B.Com Corporate Secretaryship for the Batch admitted during
2018-2019 Onwards

Se m	Par t	Type	Sub Code	Subject	Cred it	Per Wec k	CI A	ES E	Tot al	Exa m Hou rs
1	1	L1	LANG1	Language - I	3	6	40	60	100	3
1	2	E1	17BGE12E	English-I	3	6	40	60	100	3
1	3	C1	18BCP13A	Core I – Financial Accounting-I	4	5	40	60	100	3
1	3	C2	18BCP13B	Core II – Business Management	4	5	40	60	100	3
1	3	A1	18BCP1A A	Allied Paper I : Managerial Economics	4	6	40	60	100	3
1	4	AEC1	17BGE1FA	Environmental Studies #	2	2	50		50	3
1	6	VAC	18BCP1V A	Value Added Course – I @	2	-	100		100	3
2	1	L2	LANG2	Language - II	3	6	40	60	100	3
2	2	E2	17BCP22E	English for Commerce	3	6	40	60	100	3
2	3	C3	18BCP23A	Core - III Financial Accounting - II	4	5	40	60	100	3
2	3	C4	18BCP23B	Core - IV Business Law	4	5	40	60	100	3
2	3	A2	18BCP2AB	Allied – II Business Environment	4	6	40	60	100	3
2	4	AEC2	17BGE2FB	Ability Enhancement Compulsory Course-II	2	2	50		50	3
2	6	VAC	18BCP2V A	Value Added Course - II	2		100		100	3
3	3	C5	18BCP33A	Core - V Corporate Accounting-I	4	6	40	60	100	3
3	3	C6	18BCP33B	Core - VI Company law	4	6	40	60	100	3
3	3	A3	18BCP3AC	Allied - III Business Statistics	4	6	40	60	100	3
3	3	C7	18BCP33C	Core - VII Corporate Governance and Ethics	4	5	40	60	100	3
3	4	S1	18BCP3ZA	Skill Enhancement Courses – I Advanced Tally	4	5	40	60	100	3
3	4	AEC3	17BGE3FC	Ability Enhancement Compulsory Course-III	2	2	50	0	50	3
3		C8	18BCP33V	Core - VIII Industrial Training Report	3		100	0	100	
3	6	VAC	VAC3	Value Added Course - III	2		100	0	100	3
3	6	IDL	IDC1	Inter Department Learning – I #	2		0	100	100	3
4	3	C9	18BB143A	Core - IX Corporate Accounting - II	4	5	40	60	100	3
4	3	C101	18BCP43B	Core - X Corporate Finance	4	5	40	60	100	3
4	3	C11	18BCP43C	Core - XI Principles of Marketing	4	5	40	60	100	4
4	3	A4	18BCP4AD	Allied - IV Business Research Methodology	4	6	40	60	100	3
4	4	S2	18BCP4ZB	Skill Enhancement Courses – II Business Correspondence	4	5	40	60	100	3
4	4	AEC4		Ability Enhancement Compulsory Course-IV	2	2	50	0	50	3
4	6	VAC	18BCP4VA	Value Added Course - IV	2		100	0	100	3

4	6	IDL	IDC2	Inter Department Learning – II #	2	2	0	100	100	3
5	3	C12	18BCP53A	Core - XII - Cost Accounting	3	6	40	60	100	3
5	3	C13	18BCP53B	Core - XIII - Direct Tax	3	6	40	60	100	3
5	3	EL 2		Elective - I	5	6	40	60	100	3
5	3	EL 1		Elective - II-	5	5	40	60	100	3
5	4	S3	18BCP5ZA	Skill Enhancement Courses – III - Financial Markets	4	5	40	60	100	3
5	3	C14	18BCP53P	Core - XIV - Practical - SPSS	3	2	40	60	100	
5	6	VAC	18BCP5VA	Value Added Course - V%	2		100	0	100	3
6	3	C15	18BCP63A	Core - XV - Management Accounting	4	5	40	60	100	3
6	3	C16	18BCP63B	Core - XVI – GST	4	5	40	60	100	3
6	3	EL 3	ELE3	Elective - III	4	5	40	60	100	3
6	3	EL 4	ELE4	Elective - IV	4	5	40	60	100	3
6	3	C17	18BCP63V	Core - XVII Project	8	5	80	120	200	3
6	4	S4	18BCP6ZD	Skill Enhancement Courses – IV Entrepreneurial Development	4	5	40	60	100	3
6	5	EX	17BGE65A	Extension Activity- EX	2		50	0	50	
TOTAL					154		217 0	218 0	4350	

Elective - I	18BCP5EA	Financial management
	18BCP5EB	Invst. Management
	18BCP5EC	MIS
Elective - II	18BCP5ED	ERP
	18BCP5EE	Security Law
	18BCP5EF	Labour Law
Elective - III	18BCP6EA	Corporate Restructuring
	18BCP6EB	E-Commerce
	18BCP6EC	Foreign Exchange Management
Elective - IV	18BCP6ED	Total Quality Management
	18BCP6EE	Cyber Law
	18BCP6EF	Auditing
IDL- II/III		Finance for Non financial Managers
		Banking correspondings
		Digital Marketing
IDL- II/IV		Investment Management
		Import and Export
		Stock Market

Value Added	
VAC - I	Open Source
VAC - II	Stock Market Investmet
VAC - III	Commerce Practical
VAC - IV	Banking Practical
VAC - V	Quick Books

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
18BCP13A	Core I – Financial Accounting-I	S	S	M	M	M	M	S	M
18BCP13B	Core II – Business Management	M	M	M	S	S	M	M	S
18BCP1AA	Allied Paper I : Managerial Economics	M	M	M	S	S	M	M	S
18BCP23A	Core III – Financial Accounting-II	S	M	M	M	M	M	S	M
18BCP23B	Core IV – Business Law	M	M	M	S	S	M	M	S
18BCP2AB	Allied Paper II : Business Environment	S	S	S	S	S	S	S	M
18BCP33A	Core - V Corporate Accounting-I	S	M	M	M	M	M	S	M
18BCP33B	Core - VI Company law	M	M	M	S	S	M	M	S
18BCP3AC	Core - VII Corporate Governance and Ethics	M	M	M	S	S	M	M	S
18BCP3ZA	Skill Enhancement Courses – I Advanced Tally	M	M	M	S	S	M	M	S
18BCP43A	Core - IX Corporate Accounting - II	S	M	M	M	M	M	S	M
18BCP43B	Core - X Corporate Finance	M	M	M	S	S	M	M	S

18BCP43C	Core - XI Principles of Marketing	M	M	M	S	S	M	M	S
18BCP4AD	Allied - IV Business Research Methodology	S	M	M	M	M	M	S	M
18BCP4ZA	Skill Enhancement Courses – II Business Correspondence	M	M	M	S	S	M	M	S
	Core - XII - Cost Accounting	S	S	M	M	M	M	S	M
	Core - XIII - Direct Tax	M	M	M	S	S	M	M	S
	Elective - I	M	M	M	S	S	M	M	S
	Elective - II-	M	M	M	S	S	M	M	S
	Skill Enhancement Courses – III - Financial Markets	S	M	M	M	M	M	S	M
	Core - XIV - Practical - SPSS	M	M	M	S	S	M	M	S
	Value Added Course - V%	M	M	M	S	S	M	M	S
	Core - XV - Management Accounting	M	M	M	S	S	M	M	S
	Core - XVI – GST	S	M	M	M	M	M	S	M
	Elective - III	M	M	M	S	S	M	M	S
	Elective - IV	S	M	M	M	M	M	S	M
	Core - XVII Project	M	M	M	S	S	M	M	S
	Skill Enhancement Courses – IV Entrepreneurial Development Extension Activity- EX	S	M	M	M	M	M	S	M

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP13A	Core-I-Financial Accounting-I	5			4	Theory

Introduction

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Outcome:

CO1	: Develop the strong knowledge on fundamental concepts and principles of Accounting that practices in industries.
CO2	: Develop the application knowledge of accounting procedures for business transactions on an organization's accounting records and financial statements. Enable to identify technical accounting errors & gather information to solve it.
CO3	: Develop the knowledge of preparing the financial information in the accounting format as per the standard.
CO4	: Develop the knowledge of controlling financial condition on time and method of arranging of finance.
CO5	: Develop the knowledge of law full requirement and application of the accounting procedures for Non – profit Organizations.

Unit-I

[12 Period]

Accounting Concepts – Conventions – Journal – Ledger – Subsidiary books – Trial Balance.

Unit-II

[12 Period]

Rectification of errors – Bank Reconciliation Statement.

Unit-III

[12 Period]

Bills of Exchange (including Accommodation Bills).

Unit-IV

[12 Period]

Trading and Profit and Loss Account – Balance Sheet.

Unit-V

[12 Period]

Account Current – Average Due Date.

Note: Distribution of marks 80% Problem and 20% Theory.

Text Book

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

Reference

1. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers -2012
2. Financial Accounting, A.Murthy, Margham Publishers -2010.
3. Advanced Accountancy, P.C.Tulsian, Tata McGraw Hill Companies-2000.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP13B	Business Management	5	0	0	4	Theory

Introduction

The subject of Business Management has acquired an important status in the field of business studies at the under-graduate level. It embraces the study of the methods, techniques and practices of efficient organizations and management of business. Business management is a profession involving the design, implementation, evaluation, and maintenance of the process of work within an office or organization, in order to maintain and improve efficiency and productivity.

Course Outcome:

CO1	:	To enlighten with nature and scope of business organization.
CO2	:	To familiarize the students about various sources of finance.
CO3	:	To provide knowledge about stock exchange.
CO4	:	To make them understand of the office function and its significance on office layout.
CO5	:	To enable them with office equipment's and system.

Unit I

[12 Periods]

Management – Meaning – Difference between Management and Administration Management is an art / science – Levels and Functions of Management – Co-ordination.

Unit II

[12 Periods]

Planning – Policies and Procedures – Methods – Decision Making.

Unit III

[12 Periods]

Organising – Structure Principles – Theories of Organisation – Span of Management – Centralisation and Decentralisation – Line and Staff Functions – Delegation – Functional Organisation – Formal and Informal Organization.

Unit IV

[12 Periods]

Direction – Communication – Motivation – Morale – Leadership – Internal and External Co-ordination – Committees in Management.

Unit V**[12 Periods]**

Control – Steps – Control Process – Source Tools – CTH – PERT – Social Responsibilities of Business.

Text Book:

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & sons.

Reference Books:

- 1) Shukla - Business Organisation and Management – S.Chand & Company Ltd.
- 2) Saksena – Business Administration and Management – Sahitya Bhavan.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP1AA	Managerial Economics	5	0	0	4	Theory

Introduction

Student to the fundamentals of micro and macro economic theory and practice as they are applied to business in a managerial.

Course Outcome:

CO1	: Demonstrate knowledge of and proficiency in the terminology, theories, concepts, practices and skills specific to the field of economics.
CO2	: Identify the Role of Consumer Behavior in economical movements in individual organization and in overall nation. To mitigate or manage it on time to time.
CO3	: Demonstrate knowledge and proficiency in the overall foundations of an economy as it relates to supply and demand and its impact on the domestic and world economy.
CO4	: Interpret and forecast economic events based on the application of your specialized knowledge.
CO5	: Exhibit competency in demonstrating both reasoning and analytical skills in determining optimal outcomes in contemporary economic situations.

Unit I

[12 Periods]

Introduction – Definition and Nature of Managerial Economics – Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Law of Demand – Demand Distinctions- Elasticity of Demand (Price, Income and Advertisement Elasticity).

Unit II

[12 Periods]

Demand Forecasting – Importance of Demand Forecasting – Factors involved in Demand Forecasting – Methods of Demand Forecasting – Criteria of a Good Forecasting Method .

Unit III

[12Periods]

Cost Analysis – Cost concepts – Cost – Output relationship in the short run, Cost – output relationship in the long run – Economics and Diseconomies of Scale – Pricing under different market conditions. Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.

Unit IV

[12 Periods]

Pricing policies and method – Factors governing Prices – Objectives of Pricing Policy – Pricing Methods – Guidelines for Price Fixation – Capital Budgeting – Meaning and need for Capital Budgeting – Steps in Capital Budgeting process – Supply of and Demand for capital – Methods of Calculating the Cost of Capital.

Unit V

[12 Periods]

Profit Management – Nature of profit – profit theories – Methods of appraising project profitability – Business cycle and business policies, Meaning, Phases of business cycle – Effects of business cycle – Measures to control the business cycle.

Text Book:

1. Business Economics, Sankaran, Margham Publications, 2012

Reference Books:

1. Managerial Economics, Joel Dean, Prentice-Hall of India, New Delhi, 2013
2. Managerial Economics, Gupta, Tata McGraw Hill, 2006

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP23A	Financial Accounting-II	5	0	0	4	Theory

Introduction :

The technical skills needed to know the depreciation, partnership account and branch account.

Course Outcome:

CO1	:	To create funds for replacement of assets.
CO2	:	To evaluate the performance of the department with previous result.
CO3	:	To analyze the licenses for Royalties.
CO4	:	To evaluate the inventory, profit and loss account of the Business
CO5	:	To know about partnership admission, retirement & death, insolvency

Unit I: [12 Periods]

Depreciation – Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.

Unit II: [12 Periods]

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling

price

Unit III: [12 Periods]

Royalty accounts - Single entry system

Unit IV: [12 Periods]

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP23B	Business Law	5	0	0	4	Theory

Introduction:

To enlighten the students' knowledge on business law.

CO1	:	To know about the contract act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership act.
CO4	:	To evaluate sales anct in india.
CO5	:	To know about bailment, guarantees and warranties.

UNIT – I

12 Periods

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid and Void Contract — Terms of contract – Offer and Acceptance – Consideration.

UNIT – II

12 Periods

Types of Contracts – Breach of Contract.

UNIT – III

12 Periods

The Indian Partnership Act, 1932 with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

UNIT – IV

12 Periods

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller

UNIT – V

12 Periods

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

Text Book:

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP2AB	Business Environment	5			4	Theory

Introduction:

To understand the business environment policies and decisions.

CO1	:	To know Business Environment polices.
CO2	:	To evaluate Political Environment.
CO3	:	To analyze Social environment.
CO4	:	To evaluate Economic Environment.
CO5	:	To know about Financial Environment.

UNIT I

12 Periods

The concept of Business Environment – cultural, legal, and social environment – their impact on business strategic decisions

UNIT II

12 Periods

Political Environment-Government and Business relationship in India-Provisions of Indian constitution pertaining to business

UNIT III

12 Periods

Social environment-Cultural heritage-social attitudes-Impact of foreign culture-castes and communities-joint family systems-linguistic and religious groups-Types of social organization-social responsibilities of business

UNIT IV

12 Periods

Economic Environment-Economic systems and their Impact of business-Macroeconomic parameters like GDP-growth rate population-Urbanization-Fiscal deficit-Plan investment-Per capita income and their impact on business decisions-Five Year Planning.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Accounting - I	5	0	0	4	Theory

Course Outcome:

CO1	:	To know how the Companies issue, forfeit and reissue of shares, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures.
CO3	:	To Understand how the profits or losses are distributed before and after incorporation of Companies.
CO4	:	To understand how goodwill and shares of companies are valued
CO5	:	To understand liquidation of companies

Unit I: [12 Periods]

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue – Underwriting.

Unit II: [12 Periods]

Redemption of Preference Shares , Issue –and Redemption of Debenture – Profit prior to incorporation (include all Ratios).

Unit III: [12 Periods]

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit IV: [12 Periods]

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit V:

[12 Periods]

Liquidation of Companies - Statement of Affairs -Deficiency account.

Textbook:

1. Shukla and Grewal – Advanced Accountancy - II, Sultan Chand & Sons.

Reference :

1. . R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons.
2. Jain and Narang , Advanced Accountancy, Kalyani Publishers.
- 3.Reddy & Moorthy - Corporate Accountancy.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Company law	5	0	0	4	Theory

Introduction:

This paper covers the characteristics of the company Law and its details of requirements for companies,

Course Outcome:

CO1	:	To know how the company meaning and characteristics.
CO2	:	To examine the types of companies.
CO3	:	To Understand how the formation of the companies.
CO4	:	To realize companies MOA.
CO5	:	To evaluate companies' prospectus and valuation of shares,

UNIT I - INTRODUCTION

12 periods

Companies Act 2013– Definition – characteristics – lifting the corporate veil – advantages of incorporation – Administration through various machineries of the companies Act.

UNIT II - KINDS OF COMPANIES

12 periods

Classification on the basis of incorporation – on the basis of members - Private and public Privileges of private company – private and public company distinguished – on the basis of liability – LLP’S – on the basis of ownership - Government Company Foreign company – on the basis of control - Holding and subsidiary company - producer companies

UNIT III - MEMORANDUM AND ARTICLES OF ASSOCIATION

12 periods

Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and content of articles -Alteration of articles - Doctrine of constructive notice and indoor management.

UNIT IV – PROSPECTUS AND SHARE CAPITAL

12 periods

Prospectus – definition – registration - contents – shelf prospectus – deemed prospectus –statement in lieu of prospectus - Misstatement and their consequences – share capital – meaning –kinds – alteration of share capital.

UNIT V - FORMATION OF COMPANY

12 periods

Formation of company steps -Preliminary contracts – certification of incorporation Promotion - certificate of commencement of business– MCA 21 – scheme for filing statutory documents and other transactions by companies through electronic mode – features of MCA 21.

TEXT BOOKS

1. N. D. Kapoor, Company Law & Secretarial Practice , Sultan Chand & Sons, New Delhi, 2003
2. Srinivasan, Company Law and Secretarial Practice, Margam publications, Chennai, 2005.

REFERENCES

1. R.S.N.Pillai & Bhagwathi, Business Law, S. Chand & Co., New Delhi, 2003.
2. A.K. Majumdar and G.K. Kapoor, Company Law and practice, Nabhi publications, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Governance and Ethics	5	0	0	4	Theory

Introduction:

This clarified corporate committee guidelines share holders rights board of directors roles responsibility and analysis the corporate social responsibility.

Course Outcome:

CO1	:	To Evolution – Meaning and Definition of Corporate Governance.
CO2	:	To Understand CG committees and guidelines.
CO3	:	To Evaluate Rights and privileges of shareholders.
CO4	:	To realize Board of Directors roles and responsibility.
CO5	:	To analyze CSR,

UNIT I – INTRODUCTION

12 Periods

Evolution – Meaning and Definition of Corporate Governance- History of Corporate Governance. Principles of Corporate Governance-Consequences of Poor Corporate Governance.

UNIT II - EMERGENCE OF CORPORATE GOVERNANCE (CG)

12 Periods

CG committees and guidelines – working group on Companies Act 2013 .

UNIT III - CORPORATE GOVERNANCE AND STAKE HOLDERS

12 Periods

Rights and privileges of shareholders - shareholder protection – Grievance redressal process – investor problems and protection.

UNIT IV - BOARD OF DIRECTORS

12 Periods

Governance issues relating to the Board – role of directors – independent directors – Director’s remuneration.

UNIT V - CURRENTS TRENDS

12 Periods

Corporate Social Responsibility – Ethics and corporate governance – Case studies.

TEXT BOOKS

1. Jayati Sarkar & Subrata Sarkar(2012) Corporate Governance in India, , Sage,

REFERENCE BOOK

1. Subash Chandra Das(2008), Corporate Governance in India: An Evaluation, PHI.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Computer Applications Practical (Advance Tally)	0	0	4	4	Practical

Course Outcome:

CO1	:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
CO2	:	To learn to maintain accounts using cost centre
CO3	:	To create security using passwords
CO4	:	To discuss accounting, inventory management system and payroll management
CO5	:	To make students ready with required skill for employability in the job market.

Cost Center

1. Create cost centers project A & B project Bunder primary cost category and record the following transaction in the books of TATA trading company:

(a) On 07-09-2014, purchased cement worth Rs.150000/-from ultra tech cement ltd. That will be shared equally between project A and project B.A credit period of 30days was provided.

(b) Record a transaction on 09-09-2014 for the purchase of steel worth Rs.450000 from Embed enterprises. Allocate Rs.50000 to project A and project B. A credit period of 45 days was allowed.

2. Create cost centers Bangalore and Pune under primary cost category and record the following transactions in the books of Universal Co. Limited.

(a) On 05-10-2014, purchased done worth rs.2, 50,000/-from Hindustan Unilever Ltd. That will be shared equally between Bangalore and Pune.

(b) Record a transaction on 09-10-2014 for the purchase worth Rs.6, 00,000 from Hindustan Unilever Ltd. Allocate rs.250000 to Bangalore and the rest to Pune. A credit period of 45 days was allowed.

(c) On 18-10-2014, record a transaction for the sale to Super Technologies for Rs.15, 75,000- of which 1200000 would be allocated to Bangalore branch and the rest to Pune.

(d) On 22-10-2014, one more sales entry was made for 1600000 to Super Technologies of which 1000000 was allocated to Pune branch and the rest to Bangalore.

Tally ERP

3. M/S Kishore Associates is a sales tax practicing firm and owned by Mr.Pravin & Mr. Prakash is their accountant. The firm uses Tally. ERP 9 to record their business transactions.

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

- Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it.
- Users need to change password on first login.
- Users should be provided the rights to change their passwords.

After setting password policy in Tally.ERP9, create up the above a suitable password for Mr.Prakash.

Help Mr.Prakash record the following transactions and complete the steps as mentioned:

1. Received rs.10000 in cash from National Enterprises on 22-11-2014 against audit services provided.
2. Received rs.16000 in cash from Pooja Infrastructures, a construction company on 27-11-2014 against audit services provided.
3. Paid rs.1500 in cash to and general stores on 03-12-2014 for stationary expenses.
4. Deposited rs.18000 on 08-12-2014 in the Kodak bank account of the firm.
5. Paid rs.2700 against electricity bill to Mumbai suburban electricity supply using a cheque.
6. E- Mailed the balance sheet in excel format to Mr.sudhir at sudhir_1607_2022@gmail.com.

7. Export all the master in XML format with file name masters 1.xml to “D:/dataBackup”
8. Export transaction in XML format with file name transactions 1.xml to “D:/dataBackup”
9. Create a new company “copy of M/S Pravin associates” with security control enabled.
10. Import the two file masters 1.xml and transactions 1.xml in this new company.

4. Mahesh is one of the partners in karma marketing .His work keeps him way from the office many times, however he wants to know his business details even while travelling.

1. He wants to check his daily purchases, payments that are approaching, overdue receivables, orders outstanding and daily deposits into bank.
2. Enable his mail id mahesh@karmamarketing.com as a tally. NET users with owner’s rights.
3. Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

INVENTORY

5. Record the following vouchers in the books of Universal Company Ltd.

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.
- 08-04-2014 paid 2,000 from petty cash for buying stationary for office.
- 15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.45, 000.
- 19-04-2014 issued cheque to ultra tech cement ltd for Rs.45, 000.
- 21-04-2014 sold goods worth of rs.75, 000 to civic center association.
- 25-04-2014 received a cheque from civic center associations for rs.75, 000 .The save was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.9800 from petty cash.

6. Record the following vouchers in the books of TEXMO Trading Co.Pvt.Ltd.

- 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cash book.
- 05-04-2014 paid 1000 from petty cash for office expenses.

- 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
- 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
- 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2014 sold goods worth of rs.90000 to Tahuraa Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was deposited in the bank on the same date.
- 23-04-2014 sold goods worth of Rs.85000 to Tahuraa Traders Pvt. Ltd.
- 25-04-2014 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.7200 from petty cash.

PAY ROLL

7. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
	5000	Percentage	10
5000	10000	Percentage	15
10000		percentage	20

In the above examples, the head would be computed on all earning total (all heads of types 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%

Textbook:

1. Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference Book:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial

2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Accounting II	5	0	0	4	Theory

Introduction :

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance

Course Outcome:

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts(New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

Unit I: [12 Periods]

Accounting for Amalgamation , – Absorption and Internal Reconstruction.

Unit II:

[12 Periods]

Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.(excluding Inter Company Owings and Holdings)

Unit III:

[12 Periods]

Banking Company Accounts - (New format only).

Unit IV:

[12 Periods]

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit V:

[12 Periods]

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

Note: Distribution of Marks: Theory - 20% Problems - 80%

Textbook:

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, New Delhi.

Reference :

1. Corporate Accounts “Gupta R.L. & Radhaswamy M. Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2. Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. Advanced Accountancy, Part-I”, Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi. 2003.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Finance	5			4	Theory

Introduction :

This paper covers the basic functions of corporate finance then elaborately discussed financial planning, capital market structure, financial institutions and financial disciplines.

Course Outcome:

CO1	:	To understand corporate finance basic functions and natures.
CO2	:	To analysis the corporate financial planning.
CO3	:	To Evaluate capital market structure.
CO4	:	To realize industrial financial institutions.
CO5	:	To analyze corporate governance transparency and financial disciplines,

UNIT I - INTRODUCTION

12 Periods

Corporate Finance - Nature and Importance – Objectives – Functions of Finance Manager – Sources of raising finance - Long term – short term.

UNIT II - CORPORATE FINANCIAL PLANNING

12 Periods

Corporate Financial Planning – Importance - need – Problems in Corporate Financial Planning - Overtrading – Under trading – Over and Under Capitalization.

UNIT III - CAPITAL MARKETS

12 Periods

Capital Markets - Primary Markets – Secondary Market – Functions - SEBI Guidelines relating to Capital markets – Recent trend in Capital market.

UNIT IV - INDUSTRIAL FINANCIAL INSTITUTIONS

12 Periods

Industrial Financial Institutions – IFCI – SFC – IDBI – ICICI – Credit Guarantee Corporation – Challenges of financing Corporate growth – Public corporations – Private Corporation – Government Policies on Industrial Finance.

UNIT V - CORPORATE GOVERNANCE

12 Periods

Corporate Governance – Meaning – Objectives – Shareholding Structure – Management Structure and Processes – Stakeholders relationship - Transparency and disclosures – Financial Disciplines.

TEXT BOOK

1. Kucghal S.C., (2012):Corporate Finance, Sultan Chand Publications, New Delhi (all the 5 units)

REFERENCES

1. Khan Y. and Jain P.J. (2013): “Financial Mangement”, Tata McGraw-Hill Education,
2. Gurusamy S (2011): “Financial Services”, Margham Publications, Chennai

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Principles of Marketing	5	0	0	4	Theory

Introduction:

This paper covers the functions and concept of marketing, providing market information, consumer behavior, marketing mix and marketing and government.

Course Outcome:

CO1	:	To understand marketing basic functions and concept.
CO2	:	To analysis market information.
CO3	:	To Evaluate Consumer behaviour.
CO4	:	To realize Marketing mix.
CO5	:	To analyze Marketing and government,

UNIT I

12 Periods

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing

UNIT II

12 Periods

Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardisation – Market information

UNIT III

12 Periods

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing

UNIT IV

12 Periods

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today’s context

UNIT V

12 Periods

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers

TEXT BOOKS

1. Principles of Marketing - Philip Kotler & Gary Armstrong

REFERENCE BOOKS

1. Marketing Management - V.S Ramasamy & Namakumari

2. Marketing - William G. Zikmund & Michael D Amico

3. Marketing – R.S.N. Pillai & Bagavathi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
CO1	M	M	M	S	S	M	M	S
CO2	L	L	L	H	L	L	H	L
CO3	L	L	L	L	L	L	H	H
CO4	L	L	L	H	L	L	H	L
CO5	M	s	s	L	H	L	L	M

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Research Methodology	5	0	0	4	Theory

Introduction:

1. To gain insights into how scientific research is conducted.
- 2 To gain insights into how scientific research is conducted quality and extension potential of research and equip students to undertake research.
- 3 To make the students to learn data collection and interpretations, preparation of reports.

Course Outcome:

CO1	:	To understand research objectives, importance and limitation of research methods.
CO2	:	To analysis types of research.
CO3	:	To analysis sampling methods.
CO4	:	To realize methods of data collection.
CO5	:	To explore research reports,

UNIT I - INTRODUCTION

12 Periods

Research Methodology – meaning - Definition - Objectives - importance –limitation of research methods.

UNIT II - TYPES OF RESEARCH

12 Periods

Types of Research - Research Purposes - research problems - Research Design.

UNIT III - SAMPLING METHODS

12 Periods

Sampling Design - Different Types of Sampling Design - Simple Random - Sampling - Stratified Random Sampling - Systematic Sampling - Cluster Sampling - Area Sampling - Multistage Sampling

UNIT IV - METHODS OF DATA COLLECTION

12 Periods

Methods of Data Collection - Collection of Primary Data –secondary data - Drafting Questionnaire - Data Collection through Questionnaire - Data Collection through Schedules - Collection of Secondary Data

UNIT V - RESEARCH REPORTS

12 Periods

Research Reports - Structure and Components of Research Report, Types of Report, Layout of Research Report, Mechanism of writing a research report.

Note: Distribution of marks 20% Problem and 80% Theory.

TEXT BOOKS

1. C.R. Kothari (2013): Research Methodology Methods and Techniques, 2/e, Vishwa Prakashan,. (all the 5 units)
2. Bendat and Piersol (2001), Random data: Analysis and Measurement Procedures, Wiley Interscience.

REFERENCES

1. Richard I Levin amp; David S.Rubin (2005), “Statistics for Management”, 7/e. Pearson Education,.
2. Donald R. Cooper, Pamela S. Schindler (2006.), “Business Research Methods”, 8/e, Tata McGraw-Hill Co. Ltd.,

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Correspondence	5	0	0	4	Theory

Introduction :

1. To learn the basic theories in business communication.
- 2 To understand the various communication models and tools required to run a business.
3. To make the students well equipped in all aspects letter writing formats.

Course Outcome:

CO1	:	To understand basic methods of communication.
CO2	:	To analysis kinds of letters.
CO3	:	To evaluate correspondence letters.
CO4	:	To realize report writing
CO5	:	To explore modern communications

UNIT I - INTRODUCTION

12 Periods

Definition – objectives – Types - Principles of effective communication - Barriers to communication - Business Letters – Layout.

UNIT II – KINDS OF LETTERS

12 Periods

Kinds of Business Letters: Interview – Appointments – Acknowledgement – Promotion – Enquires - Replies- Orders- Sales- Circular- complaints.

UNIT III – CORRESPONDENCE LETTERS

12 Periods

Bank Correspondence- Insurance Correspondence- agency Correspondence- Correspondence with shareholders, Directors

UNIT IV – REPORT WRITING

12 Periods

Reports Writing- characteristics of good report- classification of report- Agenda, Minutes of Meeting- Memorandum- Office order- Circular-Notes.

UNIT V – MODERN COMMUNICATIONS

12 Periods

Modern Forms of Communication: Fax- e-mail- Video conferencing- internet- Website and their use in Business.

TEXT BOOK

1. Varinder Kumar, Bodh Raj(2013 Edn), Business Communication, Kalyani Publishers, New Delhi, (all the 5 units)

REFERENCES

1. Urmila Rai, S.M Rai (2013), “Business Communication”, Himalaya Publishing House, Mumbai, Edn.
2. Sundar K & Kumara Raj A(2012 Edn) “Business Communication”, Vijay Nicole, Chennai.

Mapping of Course Outcomes with Program Outcomes:

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

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Cost Accounting	6	0	0	4	Core-V

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, labour and factory overhead costs.

Course Outcome:

CO1	:	To provide adequate knowledge on Cost Accounting principles and practices
CO2	:	To give in-depth knowledge about Methods & Techniques of cost accounting
CO3	:	To Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle
CO4	:	To Analyze the basic cost flow model and be able to assign costs in a job cost system

Unit I

Definition, scope and nature of cost accounting - cost concepts – classification - objectives and advantages - demerits of cost accounting - methods and techniques - different between cost and financial accounting - cost unit-cost centers - cost sheets.

Unit-II

Material purchase control, level, aspects, need and essentials of materials control. Stores control- EOQ- stores records - ABC analysis-Pricing of issue of materials (FIFO, LIFO, HIFO, Simple average method, weighted average method)

Unit-III

Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

Unit-IV

Overheads - Classification – Allocation - Apportionment and Absorption - Accounting and control of overheads – Manufacturing – Administration - Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

Unit –V

Methods of costing: - Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gain only)-Operating cost.

Text book:

1. Jain S.P. and Narang K.L-Cost Accounting.

Reference books:

1. **R. S.N. Pillai and V. Bagavathi-** “Cost Accounting” - S. Chand and Company Ltd., New Delhi Edn. 2006.
2. **Reddy and Murthy-**Cost Accounting.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M				
CO2	L	M		M	H	H	H	H
CO3	L	M	M			H	H	
CO4			M			H		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP5ED	Direct Tax	4	5	0	0	Theory

Introduction:

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

Course Outcome:

C01	To know about various basic concepts used in Income tax Act.
C02	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
C03	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
C04	Described about the provisions of salary income, House property & business or profession and their computation
C05	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

Unit I:

[12 Periods]

Basic concept, Definitions- Income, agricultural income, person, assessee, assessment year, previous year, gross total income, Tax Rate for Different Persons. Permanent Account Number (PAN) - How to apply PAN - Residential status - Exempted income under section 10.

Unit II:

[12 Periods]

Heads of Income - Salaries - Income from house property.

Unit III:

[12 Periods]

Profits and gains of business or profession - Capital gains.

Unit IV:

[12 Periods]

Income from other Sources - Income of other persons included in assessed total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income - Tax liability of an individual and firm.

Unit V:

[12 Periods]

Advance tax, Tax Deduction at source, Tax collection at source & Self-Assessment Tax, Filing of Tax Challan's, Preparation & Online filing of TDS Returns, Provisions for filing Return of Income & Self-Assessment-Preparation of Return of Income & filing.

Textbook:

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

Reference:

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP5EA	Financial Management	4	6	0	0	Theory

Introduction:

This course emphasis on the major decisions made by the financial executive of an organization. The student studies topics in the financial management of profit-seeking organizations. A major objective is the development of analytical and decision-making skills in finance through the use of theory questions and practical problems.

Course Outcome:

CO1	:	To enable the Student to acquire the knowledge of goals and objectives of financial management.
CO2	:	To give understanding to the students the various areas of Corporate finance, IRR,NPV and BEP
CO3	:	To give in-depth knowledge about Operation leverages.
CO4	:	To develop knowledge of source of finance and its management.
CO5	:	To give insight into financial decision relating to Capital Structure, Working Capital, Dividend decisions etc.,

Unit I: [12 Periods]

Meaning – definition - Nature - Scope and Environment of Business finance –corporate finance – time value of money.

Unit II: [12 Periods]

Capital budgeting – Methods of capital budgeting- Complex investment decisions- Risk analysis in capital budgeting – capital budgeting process and practices – IRR- NPV – BEP- Payback Period.

Unit III: [12 Periods]

Financial and operating Leverage – Capital structure theories – Capital structure planning and policy – Cost of capital - Capital Structure -Meaning –Factors affecting capital structure-EBIT-EPS Analysis - Indifferent Point of EBIT - Capital Structure theories.

Unit IV: [12 Periods]

Sources of finance – leasing. Type of lease - advantages and disadvantages - shares debentures – bonds.

Unit V: [12 Periods]

Dividend theories – Dividend Policy and internal financing – Venture capital financing – Merger and acquisitions.

Text Book:

1.I.M. Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi,11th Edition

Reference Books:

1. S.N. Maheswari, Financial Management,2013

2. M. Y. Khan,Basic Financial Management,7th Edition,2017

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP5EB	Investment Management	4	6	0	0	Theory

Introduction:

Provides a necessary and solid base prior to an exploration of more complex strategies. Explores the investment types commonly used in trusts, the methods for stock and bond selection and analysis, the economic influences and legal considerations regarding trust investments, and many of the considerations and tools for portfolio management.

Course Outcome:

C01	Understand what institutional investors are and how they operate
C02	Identify the characteristics of the principal asset classes
C03	Identify and distinguish between the principal investment products
C04	Understand the importance of establishing investor preference
C05	Understand the basic principles of portfolio construction

Unit I:

[12 Periods]

Introduction to Investment: Concepts of Investment – Common forms of Investment Types of securities – Government securities – Government securities market – India money market and Capital market Institutions- Risk and Return – Systematic and Unsystematic Risk.

Unit II:

[12 Periods]

Stock Markets: SEBI - Structure – Functioning – NSE and BSE – Functions – Listing of securities – New Issue Market- Mechanics of Trading in stock exchange – OTCEI.

Unit III:

[12 Periods]

Investment Valuation Measures and Approaches: Equity and Debt valuation: Methods of valuation of equity and debt investments – Fundamental Analysis – Technical Analysis – Price – Earnings analysis - EPS.

Unit IV:

[12 Periods]

Investment portfolios, Mutual funds and Efficient Market Hypotheses: Portfolio Concept and Construction – Portfolio risk and Return – Efficient portfolios – Portfolio Choice – Random Walk Theory.

Unit V:

[12 Periods]

Futures and Options: Call and put options contracts – Futures market: Features of futures contracts – Types of Futures contracts.

Textbook:

1. Preethi singh – Investment Management Himalaya Publishing House

Reference:

1. *Investment Management* – B.K.Bhalla

2. *Security analysis and Portfolio Management* – Prasanna chandra

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP5EE	Security Law	4	5	0	0	Theory

Introduction:

Securities Law is constantly evolving to suit the requirements of this growing field. It is essential for anyone interested in building a career in this area to have a firm grasp of the fundamentals.

Course Outcome:

CO1	:	To understand the financial system and its development
CO2	:	To analyse the capital market and regulatory framework
CO3	:	To evaluate the powers and functions of SEBI
CO4	:	To create the financial instruments under capital market
CO5	:	To evaluate the primary and secondary marketing activities

UNIT I: An Overview of Financial System:

[12 Periods]

Constituents of financial system; significance, development and growth of financial and capital markets in India; Financial reforms and present scenario, regulatory authorities governing financial and capital markets.

UNIT -II Primary market and secondary market:

[12 Periods]

Primary Market: Meaning, Significance and scope, developments in primary market; various agencies and institutions involved in primary market. Secondary Market: Meaning, significance functions and scope of secondary market; secondary market intermediaries – stock brokers, sub-brokers, advisors, their rules, regulations and code of conduct framed by Securities and Exchange Board of India.

UNIT III : Capital Market:

[12 Periods]

An introduction, meaning and significance of capital market; capital market vis-a-vis money market; market players – investors and companies; regulatory framework governing Indian Capital Market; an overview of international capital market.

UNIT IV: Securities and Exchange Board of India and Investor Protection:

[12 Periods]

Role and Powers of SEBI. Meaning, functions, objectives of SEBI. Significance of investor protection, regulatory measures to promote investor confidence.

UNIT V: Financial Instruments:

[12 Periods]

Depreciat

Capital market instruments – equity, debentures, preference shares, sweat equity shares, non-voting shares, new instruments of capital market – pure, hybrid and derivatives; money market instruments - treasury bills, commercial bills, certificate of deposits; new money market instruments.

Texts books:

1. Balakrishnan &Narta. S., Securities Market in India.

References:

1. Maheswari, S.N. Financial Management.
2. Donald & Fisher & Ronald T.Jordan, Security Analysis and Portfolio Management.
3. Gordon & Natarajan, Financial Service.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP5EF	Labour Law	4	5	0	0	Theory

Introduction:

The general tendency in the modern development of “labour law” has been the strengthening of statutory requirements and collective contractual relations at the expense of rights and obligations created by individual employment relationships.

UNIT I: Introduction

[12 Periods]

Labour law – Its scope and object – Regulation of labour in the interest of employees

The evolution of the concepts of master and servant giving place to employer and employee –Theory of Laissez Faire and state regulations of Labour – Common law and Labour legislation – Its special features.

UNIT II: Workman’s Compensation Act

[12 Periods]

Depreci

Workman’s Compensation Act, 1926: Defenses available to employers before passing of the Act- Rules - Defenses available to employers – Amount of compensation – Occupational diseases.

UNIT III - Minimum Wages Act

[12 Periods]

The Payment of Minimum Wages Act, 1936: Definitions- Rules for payment of wages- provisions -Deductions from wages- Maintenance of registers & records- Inspectors-Appeal- Penalties.

UNIT IV - Industrial Dispute Act

[12 Periods]

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions- Relief notice of charge in condition - Grievance - Settlement authority - Reference of dispute - Arbitration - Strikes and lock Outs - Layoff -Retrenchment – Special provisions - Unfair labour practices

UNIT V The Contract Labour (Regulation & Abolition) Act 1970

[12 Periods]

Scope & Application of the Act – Act not to apply to certain establishments – Definitions – Registration of Establishments employing Contract Labour – Licensing of Contractors – Welfare & Health of Contract Labour – Penalties & Procedure

TEXTS BOOKS:

1. N.D. Kapoor, A handbook on Industrial Laws, Sultan Chand & Sons, New Delhi, 2005.

REFERENCES:

1. Malhotra, The Law of Industrial Disputes, Vikhas Publications New Delhi.2004.
2. J.R. Carby Hall, Principles of Industrial Law, Pearson Publication.2003.
3. H.Samuel, Industrial Law, Vikhas Publications New Delhi,2002.

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Mapping of Course Outcomes with Program Outcomes:

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Analysis Report in SPSS	4	0	0	5	Practical

Introduction:

To introduce participants to the basic practice of statistics by using SPSS Statistics, a statistical software program used for data management and data analysis and learn how to perform basic statistical analyses.

Course Outcome:

C01	: Define mathematical concepts, algorithmic principles, and computer science fundamentals.
C02	: An ability to apply design and development principles in the construction of software systems of varying complexity.
C03	: An ability to function effectively on multi-disciplinary teams to accomplish a common goal.
C04	: Recognition of the need for and an ability to engage in lifelong learning.
C05	: An ability to use current techniques, skills, and tools necessary for computing practice.

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

111.00	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.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	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: (H₀) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: (H_A) there is 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 following 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% 1000 to3000 3% <3000 5%				
Dearness allowance (DA) (flat rate) (per month) Rs 100				
Provident fund (PF) (as user declined 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	P02	P03	P04	P05	P06	P07	P08	P01
C01	H	H	L	H	H		H	L	H
C02	H	H		L	H	H	H		L
C03	H	L	H		H	L		L	H
C04	H		L	H	L	H	H		H
C05		L	H	H	L		H	H	L

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP63A	Management Accounting	6	0	0	4	Core-VII

Objectives:

1. The students to acquire the concepts and techniques of management accounting.

Course Outcome:

CO1	To provide adequate knowledge on Management Accounting principles and practices
CO2	To give in-depth knowledge about Methods & Techniques of Management accounting
CO3	To Demonstrate how Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis are Carried out
CO4	To Analyze the basis of Budgeting

UNIT-I

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making;

UNIT-II

Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.

UNIT-III

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

UNIT-IV

Fund flow and cash flow statement meaning of fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B.

Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

UNIT-V

Budgeting - Cash Budget - Production Budget - Sales Budget – Flexible Budget – Zero based Budget

Text Books:

1. **Reddy & Murthy**, Management Accounting, Margham Publications, Chennai, 2005.

Reference books:

1. **Dr.S.N.Maheswari**, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
2. **M Y Khan & P K Jain**, Management Accounting, Tata McGraw-Hill, New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L		M	M				H
CO2		L		M	M	H	H	H
CO3	L	L	M			H	H	
CO4	L		M		M	H		H

Admitted in B.Com (CS) from the Academic year 2018-2019 & Onwards			Regulations 2018			
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP63B	Goods & Service Tax	4	5	0	0	Theory

Introduction:

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded To all parties in the various stages of production other than the final consumer.

Course Outcome:

CO1	:	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2	:	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3	:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	:	Communicate ideas effectively in informal group discussions
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

Unit I:

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues - Development of Indirect Taxation.

Unit II:

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure – Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties

Unit III:

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST-Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST - Composition Scheme.

Unit IV:

Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism - Payment mechanism -Registration under GST – Rules

Unit V:

Registration under GST: Return Filing – Rules - Refund Provision in GST - E-commerce – Operators – TDS/TCS - Small scale exemption.

Textbook:

1. Datey, V.S. (2015).Indirect Taxes. Mumbai, Taxmann Publications Private Limited. (2017). Simplified Approach to GST – A Ready Reference.

Reference Books :

1. Balachandran, V.(2006).Indirect Taxation. New Delhi, Sultan Chand and Sons. 2. Mittal, J.K. (2015). Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L		L	H	L	H	H	H	
CO2		L		L			L		H
CO3	L	H	L	H	L	H		L	
CO4	H	H					L		
CO5	L	L	H		H			H	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP6EA	E-Commerce	4	5	0	0	Theory

Introduction:

The student gains an overview of all aspects of E-Commerce. Topics include development of the Internet and E-Commerce, options available for doing business on the Internet, features of Web sites and the tools used to build an E-Commerce web site, marketing issues, payment options, security issues, and customer service.

Course Outcome:

CO1	:	Demonstrate an understanding of the foundations and importance of E-commerce
CO2	:	Analyze the impact of E-commerce on business models and strategy
CO3	:	Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
CO4	:	Discuss legal issues and privacy in E-Commerce
CO5	:	Recognize and discuss global E-commerce issues

Unit I: [12 Periods]

E-Commerce - Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of I way - Network Access Equipment-Internet Terminology.

Unit II: [12 Periods]

Electronic Data Interchange- Benefits- Legal, Security & Privacy issues- EDI software implementation- Value added networks-Internal Information Systems -Work flow atomization and Coordination-Customization and Internal Commerce.

Unit III: [12 Periods]

Network security and firewalls - Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing - Technology behind the web- Security.

[12 Periods]

Unit IV:

Intelligent Agents- Definition and capabilities-limitation of agents- Cryptography and Steganography - security-web based marketing - search engines and directory registration-online

advertisement - Portable and info mechanics - website design issue.

Unit V:

[12 Periods]

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-
Smart Cards & Credit Card -Risk.

Text Book:

1. Bharat Bhasker – “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd-4th Edition

Reference Books

1. Ravi Kalakota&Andrew “Frontiers of Electronic Commerce”, Dorling Kindersley Pvt.Ltd.2014
2. Daniel Minoli “Web Commerce Technology Handbook”,Tata McGraw Hill Publishing, New Delhi
– 16th Reprint 2008

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	H	L	L	H		H	L
CO2	H	H	L	L	H	L	H	L
CO3	L		L		L	H	L	L
CO4	H	H	L	L	H	H	L	L
CO5	L		L		H	L	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Auditing	4	5	0	0	Theory

Introduction

An *audit* includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An *audit* also includes assessing the accounting *principles* used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Course Outcome

CO1	To articulate knowledge of fundamental audit concepts.
CO2	To apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	To explain the legal framework under which Internal Control, Internal Check And Internal Audit.
CO4	To demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing voucher.
CO5	To outline the role of verification and valuation of assets.

Unit I

(12 Periods)

Introduction - Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

Unit II

(12 Periods)

Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

Unit III

(12 Periods)

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

Unit IV

(12 Periods)

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

Unit V

(12 Periods)

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

Text book:

- 1 Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.

Reference Books:

1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
2. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	L	H	L	H	H	H
CO2	H	H	H	L	H		H	L	
CO3	H	L	L	L	H	H	H	H	L
CO4	H	H		H	H	L	H	L	H
CO5	L	H	H	L	H	L	H	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP6EC	Foreign Exchange Management	4	5	0	0	Theory

Introduction:

This course aims is to have an Overview Figure about Foreign Exchange management.

Course Outcome:

CO1	:	To know the basic concepts which lead to the formation and execution functions of foreign Exchange market
CO2	:	To enlighten the students' knowledge on the basic Foreign exchange transactions
CO3	:	To growing awareness on risk and exposure
CO4	:	To encompass an overview on Pre-shipment finance

UNIT - I

Foreign Exchange markets-participants-settlement of transactions- functions of foreign Exchange market- Foreign currency accounts- determination of exchange rates- Foreign Exchange Management Act- Administration of foreign exchange.

UNIT – II

Foreign exchange transactions- spot, forward and swap transactions- exchange quotations-foreign exchange rates-basis-types of rates-buying and selling rates-cross rates.

UNIT – III

Forward exchange contracts - features -forward margin - factors determining forward margin-calculations - Inter bank deals - cover deals- trading.

UNIT – IV

Foreign exchange risk and exposure - types of exchange risk and exposure- internal techniques of exposure-external techniques of exposure.

UNIT – V

Pre-shipment finance - features- categories of pre-shipment finance pre-shipment credit in foreign currency - post-shipment credit finance features -categories.

Text Book:

1. Foreign exchange & Risk Management : C.Jeevanandam

Reference:

1. International Financial : PrakashG.Apte
2. International Financial Management : V.K.Bhalla

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	L	L	M		M		M	H
CO2	L		L		L	L	M	H	
CO3		L		M		M			H
CO4	L	L			L		M		H
CO5	L	L		M		M		H	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
18BCP53A	Total Quality Management	6	0	0	4	Core-V

Introduction:

This course aims to introduce the concept of quality in production including total quality in business Management.

Course Outcome:

CO1	:	To know the basic concepts Total quality management
CO2	:	To enlighten the students' knowledge on Total quality policy and deployment guidelines
CO3	:	To emergent Strategic quality management on young minds
CO4	:	To develop Quality measurement system

UNIT – I

(12 Hours)

Total quality management – concepts – quality management in retrospect – evaluation of quality approaches – Basic elements of TQM. Accelerating use of TQM – The continuous improvement process – International trend in continuous improvement process.

UNIT – II

(12 Hours)

Pillars of Total quality management – Strategic thinking and planning, the starting point for total quality – Total quality policy and deployment guidelines – Total quality approaches – Leadership for TQM. Attitude & involvement of top management.

UNIT – III

(12 Hours)

Total quality models – Enablers for total quality – quality responsibilities – achieving total commitment to quality – Information & customer – Strategic information system – Strategic quality management.

UNIT – IV (12 Hours)

Quality education and training quality process, Quality system – Quality measurement system including the tools of TQM – Quality cost – Quality planning – Quality information feedback – Internal customer conflict – customer retention and problems.

UNIT – V (12 Hours)

Strategic choice of markets and customers maintaining competitive advantage – Designing process and products for Quality – TQM and ISO 9000 – Auditing for TQM – TQM in services – TQM in education – The leverage of productivity and Quality – Pitfalls in operational sing Total Quality.

Text Book:

1. TQM Strategies and Techniques – Stephen George
2. TQM in service sector – R.P. Mohanty and R.R. Lakhe

References :

1. Total quality – Bharat Wakhlu
2. Total quality Management – Sundararaju

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	H	L	L	H		H	L
CO2	H	H	L	L	H	L	H	L
CO3	L		L		L	H	L	L
CO4	H	H	L	L	H	H	L	L
CO5	L		L		H	L	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP6EE	CYBER LAW	4	5	0	0	Theory

Introduction:

This course aims to expose the students to be aware on the information Technology Law.

Course Outcome:

CO1	:	To know the basic concepts which lead to the formation and execution of electronic contracts
CO2	:	To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.
CO3	:	To growing awareness on privacy is another upcoming trend
CO4	:	To improve cyber security professionals' skills and citizen sensitization and awareness

Unit I: [12 Periods]

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

Unit II: [12 Periods]

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security.
Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-
Indian Patents act on soft propriety works.

Unit III: [12 Periods]

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

Unit IV: [12 Periods]

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

Unit V: [12 Periods]

The Information Technology Act 2000-Definitions-Authentication Of Electronic

Records- Electronic Governance-Digital Signature Certificates.

Note: Distribution of marks 100% Theory.

Textbook:

2. The Indian Cyber Law: Suresh T.Viswanathan, Bharat Law House, New Delhi

Reference:

- Investigating Cyber Law and Cyber Ethics: Issues, Impacts and Practices” by Alfreda Dudley and James Braman
- “Cyber Law: A Legal Arsenal for Online Business” by Brett Trou

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	L	L	M		M		M	H
CO2	L		L		L	L	M	H	
CO3		L		M		M			H
CO4	L	L			L		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Restructuring	5	0	0	4	Theory

Introduction:

This paper covers the characteristics of the company Law and its details of requirements for companies,

Course Outcome:

CO1	:	To know how the company meaning and characteristics.
CO2	:	To examine the types of companies.
CO3	:	To Understand how the formation of the companies.
CO4	:	To realize companies MOA.
CO5	:	To evaluate companies prospectus and valuation of shares,

UNIT - I

Meaning of Corporate Restructuring - Need, Scope and Modes of Restructuring
Historical Background - Emerging Trends

UNIT - II

Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Merger and Amalgamation - Introduction Legal, Procedural, Economic,

UNIT - III

Financial Restructuring - Reduction of Capital - Reorganization of Share Capital Buy- Back of Shares - Concept and Necessity - Procedure for Buy-Back of Shares by Listed and Unlisted Companies

UNIT - IV

Financial Alternatives - Merits and Demerits - Funding through various Types of Financial Instruments including Equity and Preference Shares, Debentures, Securities with Differential Rights, Swaps, Stock Options; ECBs, Funding through Financial Institutions and Banks

UNIT - V

Case studies on corporate restructuring, Mergers and acquisitions.

TEXT BOOKS

1. Patrick A. Gaughan(2011), Mergers, Acquisitions, and Corporate Restructurings, Wiley Publication.
2. Sangeet Kedia (2017), Corporate Restructuring Valuation & Insolvency, Pooja Law House

REFERENCE

1. CS.Anup Jain(2015), Corporate- Restructuring Valuation and Insolvency, S.chand Publications

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP6ZD	Entrepreneurial Development Program	4	5	0	0	Theory

Introduction:

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

Course Outcome:

CO1 :	To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure.
CO2 :	The course aims to develop student’s ability to create, lead and coordinate projects within the textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project.
CO3 :	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses.
CO4 :	To understand process of women entrepreneur and how faced their problems.
CO5 :	To understand difference between Micro, small and medium Enterprises.

Unit I

[12 Periods]

Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurship- difference between Entrepreneurship and employment – Entrepreneurial skills- current trends.

Unit II

[12 Periods]

Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.

Unit III

[12 Periods]

Business management skills- External skill – Marketing Management- Sales Management – Business opportunities – Market Survey and Strategy- investment and investors relations- Business Outreach and promotions.

Unit IV

[12 Periods]

Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India.

Unit V

[12 Periods]

Business plan preparation: plan format- proposal preparation – business pitching – EDP-Feasibility Report-successful enterprises-case studies.

Text Book:

1. C.B.Gupta and S.P.Srinivasan, Entrepreneurial Development.

Reference Book:

1. S.S. Khanka, Entrepreneurial Development.
2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L		H	L	H	L		L	H
CO2	H	H	L	L		H	L	L	
CO3	H	L			L	L	L		H
CO4	H	H	L	H	L		H		L
CO5	L	H			L	L	L	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BTI5EC	Management Information System	4	6	0	0	Theory

Introduction

To a programmer it is nothing but file structures and file processing. However, it involves much more complexity. The three components of MIS provide a more complete and focused definition, where System suggests integration and holistic view, Information stands for processed data, and Management is the ultimate user, the decision makers.

Course Outcome

C01	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.
C02	Analyse and synthesize business information and systems to facilitate evaluation of strategic alternatives.
C03	Effectively communicate strategic alternatives to facilitate decision making.
C04	Identify the major management challenges to building and using information systems in organizations.
C05	Identify managerial risks related to information system organization processing and utilizing.

UNIT-I:

(12 periods)

An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

UNIT-II:

(12 periods)

Foundation of Information Systems: Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

UNIT-III:

(12 periods)

Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

UNIT-IV:

(12 periods)

Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

UNIT-V:

(12 periods)

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

Text book:

1. Management Information System: CVS. Murthy, HPH.

Reference Books:

1. Management Information System: Gordon B.Davis& Margrethe H.Olson, TMH.
2. Information System for Modern Management: Murdick, PHI.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	6	0	0	Theory

Introduction:

This subject covers in details about Enterprise Resource Planning; It includes benefits, Modules, and processing of integration, Various Technologies.

Course Outcome:

CO1	:	Understand the basic concepts of ERP and how its derived and Developed from various resources
CO2	:	Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	:	Inscribe the various Modules processing in the ERP
CO4	:	Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	:	Exercise the other related Technologies of ERP.

Unit I:

[12 Periods]

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System - Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modeling.

Unit II:

[12 Periods]

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved

Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-time Shipment.

Unit III: [12 Periods]

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules - Finance Module – Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.

Unit IV: [12 Periods]

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.

Unit V: [12 Periods]

ERP Market- other related technologies of ERP - E-procurement - E-Logistics - Internet Auctions - E-markets - Electronic business process optimization - Business objects in SCM -E commerce.

Textbook:

1. “Concepts in Enterprise Resource Planning” Third Edition Author - Ellen F. Monk University of Delaware Bret J. Wagner Western Michigan University.

<http://chettinadtech.ac.in/storage/14-08-28/14-08-28-10-50-00-2827-anuprathibha.pdf>

Reference:

1. Enterprise Resource Planning

http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	H	-	M	H	L	H	M	-	-
CO2	L	-	H	-	L	H	L	L	L
CO3	M	-	-	L	L	L	-	M	M

CO4	-	M	L	-	M	L	-	-	-
CO5	-	L	-	M	H	M	H	-	-

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCP6ZD	Financial Market	4	5	0	0	Theory

Introduction:

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

Course Outcome:

CO1	:	Understand the role and function of the financial system in reference to the macro economy
CO2	:	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
CO3	:	Evaluate and create strategies to promote financial products and services.
CO4	:	To understand different Financial Service Institution.
CO5	:	To examine the Capital Market and its Instruments.

UNIT I

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

UNIT II

Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market (NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

UNIT III

Financial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

UNIT IV

Investment Information and Credit Rating Agency of India Limited (Icra) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

UNIT V

Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–
Functions and working – Export-Import (EXIM) Bank of India – NABARD.

Text Book:

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.

Reference Book:

1. Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes								
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CO1	L		H	L	H	L		L	H
CO2		H	L	L		H	H	L	
CO3		L			L	H	H		H
CO4			L	H	L		H		
CO5	L				L	L	L	H	