

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021



Syllabus for

**B.Com Professional Accounting**

**B.Com (PA)**

2019 Batch on-wards

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

### **VISION**

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India.

### **MISSION**

To provide quality education at affordable cost, build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India.

### **MOTTO**

Transform the youth into National Asset.

## **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**

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in accounting professional, entrepreneurial venture, higher education and or employment.

### Program Educational Objectives (PEO)

PEO1	:	To Analysis of real life problems to develop economically viable and socially acceptable solutions of industry
PEO2	:	To acquire the knowledge entrepreneurship and managerial skills in students enable to establish and manage their business effectively
PEO3	:	To provide a good foundation to the students to pursue professional courses like ACA, ACMA and ACS
PEO4	:	To Excel in contemporary knowledge to develop into accounting and auditing professionals with ethical behaviour for nation building
PEO5	:	To analysis the global view in the area of Emerging technologies and research focusing on social relevance of industry

### Mapping of Institute Mission to PEO

Institute Mission	PEO's
A world renowned industry-integrated institution	PEO1,
Imparts knowledge, skill, and research culture in young men and women to suit emerging young India.	PEO2, PEO3, PEO4 PEO5

### Mapping of Department Mission to PEO

Department Mission	PEO's
Provides a student-centered environment.	PEO1,
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO3
Demonstrates the knowledge, skills, and competencies necessary to excel in accounting profession, entrepreneurial venture, higher education and or employment	PEO2, PEO4, PEO5

**Program Outcomes (PO):**

PO1	:	Manipulate competent of accounting and auditing professionals with strong ethical values of in various sectors of the Economy & Society
PO2	:	Integrates cognitive and analytical skills to manage financial aspects solutions to industry problems
PO3	:	Apply the fundamental concepts and relevant knowledge with application skills in the domain of Professional Accounting
PO4	:	Demonstrate professional expertise in financial planning, analysis, control and Decision support
PO5	:	Evaluate the impact of the professional accounting solutions in societal context and demonstrate the knowledge of and need for sustainable development
PO6	:	Formulate effectively as an individual, and as a member or leader in teams, in an appreciable ethical manner
PO7	:	understand finance and other core business content and new venture development
PO8	:	Develop and implement functional and general management skills to make strategic decision in real – global era
PO9	:	Identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training

**Correlation between the POs and the PEOs**

Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
PO1	:	H	L		M	
PO2	:	M	M			
PO3	:	H	M		H	
PO4	:	L	H			
PO5	:			L	L	
PO6	:	H		H		
PO7	:		M		H	L
PO8	:				M	H
PO9	:	H	M			

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 &10. Flipped Class Room

**Mapping of POs with Course Delivery:**

Program Outcomes	Course Delivery									
	1	2	3	4	5	6	7	8	9	10
P01	✓		✓		✓	✓		✓	✓	
P02	✓		✓	✓		✓		✓		
P03			✓	✓	✓	✓	✓		✓	✓
P04	✓	✓		✓	✓	✓	✓	✓	✓	
P05	✓	✓	✓		✓		✓	✓	✓	✓
P06		✓	✓	✓			✓	✓		
P07	✓	✓		✓		✓		✓	✓	✓
P08	✓		✓		✓	✓	✓		✓	
P09	✓		✓	✓	✓	✓				

Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	1	L1		Language – I	4	4	40	60	100
1	2	L2	19BGE1CE	English for Communication – I	4	4	40	60	100
1	3	Core	19BPA1CA	Core - Financial Accounting	4	4	40	60	100
1	3	Core Practical	19BPA1CP	Core Practical - Financial Accounting	2	4	20	30	50
1	3	DSC	DSC	DSC 1C -	4	4	40	60	100
1	3	DSC Practical		DSC Practical - 1C	2	4	20	30	50
1	3	Allied-I	DSA	DSA 1A	4	4	40	60	100
1	4	AEC		Ability Enhancement Course I	2	2	50		50
1	6	VAC		Value Added Course - I%	2	-	50		50
					<b>28</b>	<b>30</b>			
2	1	L1		Language – II	4	4	40	60	100
2	2	L2	19BGE2CE	English for Communication – II	4	4	40	60	100
2	3	Core	19BPA2CA	Core - Advanced Accounting	4	4	40	60	100
2	3	Core Practical	19BPA2CP	Core Practical - Advanced Accounting	2	4	20	30	50
2	3	DSC	DSC	DSC 2C	4	4	40	60	100
2	3	DSC Practical		DSC Practical - 2C	2	4	20	30	50
2	3	Allied-II	DSA	DSA 2A	4	4	40	60	100
2	4	AEC		Ability Enhancement Course II	2	2	50		50
2	6	VAC		Value Added Course - II %	2	-	50		50
					<b>28</b>	<b>30</b>			
3	3	Core	19BPA3CA	Core - Corporate Accounting -I	4	5	40	60	100
3	3	Core Practical	19BPA3CP	Core Practical - Corporate Accounting -I	2	4	20	30	50
3	3	DSC		DSC 3C	4	5	40	60	100
3	3	DSC Practical	19BCM3CQ	DSC Practical - 3C	2	4	20	30	50
3	3	Allied-III	DSA	DSA 3A	4	5	40	60	100
3	4	SEC	SEC-I	Skill Enhancement Courses – I	2	5	20	30	50
3	4	AEC		Ability Enhancement Course III	2	2	50		50
3	6	VAC		Value Added Course - III %	2	-	50		50
3	6	IDL		Inter Department Learning – I#	2	-	50		50
					<b>24</b>	<b>30</b>			
4	3	Core	19BPA4CA	Core – Corporate Accounting -II	4	5	40	60	100
4	3	Core Practical	19BPA4CP	Core Practical - Corporate Accounting -II	2	4	20	30	50
4	3	DSC	DSC	DSC 4C	4	5	40	60	100
4	3	DSC Practical		DSC Practical - 4C	2	4	20	30	50

4	3	Allied-IV	DSA	DSA 4A	4	5	40	60	100
4	4	SEC	SEC-II	Skill Enhancement Courses – II	2	5	20	30	50
4	4	AEC		Ability Enhancement Course IV	2	2	50		50
4	6	VAC		Value Added Course - IV %	2	-	50		50
4	6	IDL		Inter Department Learning – II#	2	-	50		50
					<b>24</b>	<b>30</b>			
5	3	Core	19BPA5CA	Core -Taxation	4	4	40	60	100
5	3	Core Practical	19BPA5CP	Core Practical - Taxation	2	4	20	30	50
5	3	DSC	DSC	DSC 5C	4	4	40	60	100
5	3	DSC Practical		DSC Practical - 5C	2	4	20	30	50
5	3	DSE	DSE – I	Elective - I – DSE 1E	4	5	40	60	100
5	3	DSE	DSE - II	Elective - II – DSE 2E	4	5	40	60	100
5	4	SEC	SEC-III	Skill Enhancement Courses – III	2	4	20	30	50
5	6	VAC		Value Added Course - V%	2	-	50		50
					<b>24</b>	<b>30</b>			
6	3	Core	19BPA6CA	Core – Cost and Management Accounting	4	6	40	60	100
6	3	Core Practical	19BPA6CP	Core Practical - Cost and Management Accounting	2	4	20	30	50
6	3	DSE	DSE – III	Elective – III – DSE 3E	4	6	40	60	100
6	3	DSE	DSE – IV	Elective – IV – DSE 4E	4	6	40	60	100
6	3	Core Course - XI	DSC	Core Project	8	4	80	120	200
6	4	SEC	SEC-IV	Skill Enhancement Courses – IV	2	4	20	30	50
6	5	EX		Extension Activity- EX %	2	-	50		50
					<b>26</b>	<b>30</b>	<b>1900</b>	<b>1950</b>	<b>3850</b>
				<b>Total credit</b>	<b>154</b>				

<b>Discipline Specific Core</b>					
<b>S.No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-Requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCCC03	Consumer Behaviour		Commerce - I	
2	19BCMC02	Company law		Commerce - II	
3	19BCMC03	Management Accounting		Commerce - II	
4	19BCMC04	Higher Financial Accounting		Commerce - II	
5	19BCMC05	Strategic Management		Commerce - II	
6	19BCMC06	Financial Management		Commerce - II	
7	19BCPC03	Marketing Management		Commerce - III	
8	19BFSC01	Financial Management		Commerce -IV	
9	19BCPC01	Business Law		Commerce - III	

<b>Allied</b>					
<b>S.No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-Requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCCA02	Agricultural Economy of India		Commerce - I	
2	19BCCA01	Research Methodology		Commerce - I	
3	19BCMA01	Managerial Economics		Commerce - II	
4	19BCPA01	Indian Economy		Commerce - III	
5	19BFSA01	Business Environment		Commerce - IV	
6	19BBAA02	Organizational Behaviour		Management UG	
7	19BMAA01	Business Mathematics		Mathematics	
8	19BMAA02	Business Statistics		Mathematics	

<b>Skill Based Subject</b>					
<b>S.No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-Requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCCS01	Principles of Auditing		Commerce - I	
2	19BCMS01	Business Correspondence		Commerce - II	
3	19BCPS01	Portfolio Management	*	Commerce - III	
4	19BCMS03	Principles of Insurance	*	Commerce - II	
5	19BCMS04	Entrepreneurial Development	*	Commerce - II	
6	19BCCS01	Banking Theory Law and Practice		Commerce - IV	
7	19BCMS02	Customer Relationship Management		Commerce - II	
8	19BBAS01	Services Marketing		Management - UG	

<b>Discipline Specific Elective</b>					
<b>S.No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-Requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCCE01	Goods and Service Tax		Commerce - I	Yes
2	19BFSE01	International Finance		Commerce - IV	
3	19BCME01	Logistics and Supply chain Management		Commerce - II	
4	19BCME02	Performance Management		Commerce - II	
5	19BCCE03	Financial Markets		Commerce - II	
6	19BCME04	Working Capital Management		Commerce - II	
7	19BCME05	Financial Derivatives		Commerce - II	
8	19BCME06	Global Business Management		Commerce - II	
9	19BC ME07	Indian Financial System		Commerce - II	
10	19BC ME08	Product Management		Commerce - II	
11	19BCPE01	E-Commerce		Commerce - III	
12	19BBAE01	Brand Management		Management - UG	
13	19BBAE02	International Business		Management - UG	

Ability Enhancement Course					
S.No	Course Code	Course	Pre-Requisite	Offering Department	Mandatory
1	19BCSAFC	Environmental Studies	-	CS	Yes
2	19BCMAFC	Women Studies	-	Commerce II	
3	19BCCAFC	Constitution of India	-	Commerce I	
4	19BPYAFC	Human Rights	-	Psychology	Yes
5	19BTAAFC	Yoga	-	Tamil	
6	19BVCAFC	NCC	-	Vis.Com	
7	19BENAFC	Communicative English	-	English	
8	19BMAAFC	Quantitative Aptitude	-	Mathematics	

Course Code	Course Name	Program Outcomes							
		P01	PO2	P03	P04	P05	P06	P07	P08
	Language – I	S	M	S	S		M	S	M
19BGE1CE	English for Communication – I		S	M	M	S	S	M	S
19BCM1CA	Core - Financial Accounting	M	M		S	S		M	S
19BCM1CP	Core Practical - Financial Accounting	M	S	M	M		S	S	M
DSC	DSC 1C -	S	M	S		S	M	M	S
DSCP	DSC Practical - 1C		M	S	S	M	M	S	M
DSA	DSA 1A	S	S		S	M	S	M	S
	Ability Enhancement Course I	S	M	S	M	S	M		S
	Value Added Course - I%	S	S		S	M	S	M	S

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA1CA	Core - Financial Accounting	4	0	2	6	Core

**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	:	To develop and understand the nature and purpose of financial statements in relationship to decision making.
CO2	:	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
CO5	:	To develop the ability to use accounting information to solve a variety of business problems.

**Unit I:**

**[12 Periods]**

Financial Accounting: Definition of Accounting, Objectives - Functions of Accounting, Accounting Principles, Concepts and Conventions.

**Unit II:**

**[12 Periods]**

Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book – Cash book - Preparation of Trial Balance.

**Unit III:**

**[12 Periods]**

Preparation of Trading Account-Profit and Loss Account - Balance Sheet with Adjustment.

**Unit IV:**

**[12 Periods]**

Bill of Exchange - Accommodation bills – Average due date – Account current.

**Unit V:**

**[12 Periods]**

Receipts and Payments accounts - Income and Expenditure accounts - Opening and Closing balance sheet.

**Text Book:**

1. Principles of Accountancy. Vinayakam N PI Mani Published by S Chand & Company Pvt Ltd

**Reference Books:**

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers 2011)
2. Financial Accounting, T.S Reddy and Dr. A. Murthy, Margham Publications -2012

**Note: Question paper will cover 20% theory and 80% Problems.**

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA1CP	Core - Financial Accounting	4	0	2	6	Core-Practical

### 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	:	To develop and understand the nature and purpose of financial statements in relationship to decision making.
CO2	:	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
CO5	:	To develop the ability to use accounting information to solve a variety of business problems.

1. What is meant by posting? How is posting made from the journal in the ledger? Explain with suitable examples.
2. Ramniwas, a book-keeper, taking out a trial balance as on 31st March 2005, found that its debit and credit columns did not agree. He proceeded to check the entries and discovered the following errors:
  - a. A credit sale of Rs. 1,000 to Ajay had been correctly entered in the Sales Book but Ajay's Account had been debited with Rs. 100 only.
  - b. The total of the Bills Payable Book Rs. 5,000 had been posted to the credit of Bills Receivable Account.
  - c. Rs. 2,500 paid to Ram had been wrongly posted to Shyam.
  - d. Rs. 100 owing by a customer had been omitted from the list of debtors.
  - e. The discount column of the Cash Book representing discount allowed to customer has been over-added by Rs. 1
  - f. Goods worth Rs. 100 taken by the proprietor omitted to be recorded in the books.
  - g. Depreciation on furniture Rs. 100, had not been posted to Depreciation Account.
  - h. The total of Sales Book had been added Rs. 1,000 short.

3. Which of the above errors caused the totals of the Trial Balance to disagree and by how much did the totals differ?
4. Is the agreement of Trial Balance a conclusive proof of the accuracy of books of accounts? If not, what are the errors, which remain undetected by the Trial Balance?
5. What is a Balance Sheet? What do you understand by Marshalling used in the Balance Sheet ? Illustrate the different forms of marshalling.
- 6 .What steps are taken to prepare income and expenditure account from a receipt and payment account?

**Text Book:**

1. Principles of Accountancy. Vinayakam N PI Mani Published by S Chand & Company Pvt Ltd

**Reference Books:**

3. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers 2011)
4. Financial Accounting, T.S Reddy and Dr. A. Murthy, Margham Publications -2012

**Note: Question paper will cover 20% theory and 80% Problems.**

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

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

## Semester II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA2CA	Advanced Accounting	4		0	0	Core

### Introduction:

The purpose accounting is to provide a means of recording, reporting, summarizing, and interpreting economic data. In order to do this, an accounting system must be designed. A system design serves the needs of users of accounting information.

### Course Outcome:

CO1	:	To analyze the knowledge of various methods of depreciation.
CO2	:	To prepare manually hire purchase and installment system.
CO3	:	To perform the statements of affairs and conversion method.
CO4	:	To prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.
CO5	:	To Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

### Unit I:

[12 Periods]

Introduction -meaning and definition of Accounting- Depreciation –Methods -Reserves and provisions.

### Unit II:

[12 Periods]

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

### Unit III:

[12 Periods]

Single Entry System -Meaning and Features -Statement of Affairs Method and Conversion Method.

### Unit IV:

[12 Periods]

Partnership Accounts -Division of Profits -Fixed and Fluctuating Capital -Past Adjustments - Guarantee of Profits -Admission -Retirement –Death.

**Unit V:** **[12 Periods]**

Dissolution of Partnership -Insolvency of Partners -Rule in Garner Vs. Murray -Piecemeal  
Distribution -Sale to a company.

**Text Book:**

1. S.P. Jain & K.L. Narang, -Advanced AccountingII, Kalyani Publications, New Delhi.

**Reference Books:**

1. T. S. Reddy & A. Murthy: Financial Accounting

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA2CP	Advanced Accounting			2	0	Core Practical

### Introduction:

The purpose accounting is to provide a means of recording, reporting, summarizing, and interpreting economic data. In order to do this, an accounting system must be designed. A system design serves the needs of users of accounting information.

### Course Outcome:

CO1	:	To analyze the knowledge of various methods of depreciation.
CO2	:	To prepare manually hire purchase and installment system.
CO3	:	To perform the statements of affairs and conversion method.
CO4	:	To prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.
CO5	:	To Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

1. A second hand machine was purchased on 1-1-90 for Rs. 30,000 and repair charges amounted to Rs. 6,000. It was installed at a cost of Rs. 4,000. On 1<sup>st</sup> July 1991, another machine was purchased for Rs. 26,000. On 1<sup>st</sup> July 1992 the first machine was sold for Rs. 30,000. On the same day, one more machine was bought for Rs. 23000. Accounts are closed every year on 31<sup>st</sup> December. Depreciation is written off at 15% per annum. Prepare the machinery A/C for 3years ending 31-12-1992.

2. On 1-1-86, X purchased machinery on hire purchase system. The payment is to be made Rs. 4,000 (on signing of the contract) and Rs. 4,000 annually for three years. The cash price of the machinery is Rs. 14,900 and the rate of interest is 5%. Calculate the interest in each year's installment.

3. Find out profit from the following data

Capital at the beginning of the year	Rs. 8, 00, 000
Drawings during the year	Rs. 1, 80, 000
Capital at the end of the year	Rs. 9, 00, 000
Capital introduced during the year	Rs. 50,000

4. Following is the balance sheet of Mohan and Madan on 31<sup>st</sup> Dec 1990, after adjustment of profit for 1990 and drawings:

Rs.		Rs.	
Capitals: Mohan	40,000	land	16,000
Madan	<u>48,000</u>	Buildings	72,000
	88,000	Other Assets	48,000
Creditors	32,000	Madan's Drawings	8,000
P&L Appropriation A/C	<u>24,000</u>		
	<u>1,44,000</u>		<u>1,44,000</u>

During the year 1990 (i) profits were Rs. 40,000; (ii) Drawings of Mohan were Rs. 12,000; (iii) interest is to be charged at 5% p.a. on opening capitals. Calculate interest on capitals of Mohan and Madan.

5. P, Q and R share profits in proportion of  $\frac{1}{2}$ ,  $\frac{1}{4}$ , and  $\frac{1}{4}$  . on the date of dissolution their Balance sheet was as follows:

Liabilities	Rs	Assets	Rs
Creditors	14,000	sundry Assets	40,000
P's capital	10,000		
Q's Capital	10,000		
R's capital	<u>6,000</u>		
	<u>40,000</u>		<u>40,000</u>

The assets realized Rs. 35,500. Creditors were paid in full. Realisation expenses amounted to Rs. 1,500. Close the books of the firm.

**Text Book:**

1. S.P. Jain & K.L. Narang, -Advanced Accountingll, Kalyani Publications, New Delhi.

**Reference Books:**

1. **Gupta R.L. & Radhaswamy M.** ,Corporate Accounts , Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
2. **Dr. M.A. Arulanandam, Dr. K.S. Raman,** -Advanced Accountancy, Part-III, Himalaya Publications, New Delhi.2003.

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

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

### Semester III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA3CA	Corporate Accounting - I	4	0	0	4	Core

#### Introduction:

Corporate accounting deals with processes such as the preparation of cash flow statements, financial records, balance sheets. It can be used to handle unique corporate business processes such as absorption, amalgamation and the creation of consolidated documents.

#### Course Outcome:

CO1	:	Understand the accounting procedure for company
CO2	:	Understand the mobilization of funds through debenture
CO3	:	Acquire knowledge about various aspects of amalgamation and internal reconstruction
CO4	:	Identify the accounting system of holding company and subsidiary company
CO5	:	Understand the final account format of banking and insurance companies

#### Unit – I

[12 Periods]

Share capital Meaning and types of shares - Issue and allotment of equity and preference shares issue at par, premium and at discount – calls in advance – calls in arrears – forfeiture of shares – reissue of forfeited shares.

#### Unit – II

[12 Periods]

Debentures Meaning and types of debentures - Issue of debentures at par, premium and at discount – writing off discount on issue of debentures - redemption of debentures –insurance policy method.

#### Unit – III

[12 Periods]

Amalgamation, Absorption, External and Internal reconstruction Purchase consideration – methods - Amalgamation in the nature of merger or purchase – Alteration of share capital – reduction of share capital.

**Unit – IV**

**[12 Periods]**

Accounts of Holding company and Subsidiary Company- legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding). Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**Unit – V**

**[12 Periods]**

Final accounts Preparation of Statement of profit & loss and Balance sheet (as per revised schedule VI) and Insurance companies (new format); Profits Prior to Incorporation.

**Text Book:**

1. S.P. Jain & K.L. Narang, –Advanced AccountingII, Kalyani Publications, New Delhi.

**Reference Books:**

1. Gupta R.L. & Radhaswamy M. ,Corporate Accounts , Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, –Advanced Accountancy, Part-III, Himalaya Publications, New Delhi.2003.

**Note: Question paper will cover 20% theory and 80% Problem.**

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

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	PO7	PO8
C01	H	H	H	L		H	L	
C02	L	L	H	L	H	L		L
C03	L		H		L	H		L
C04	H	L		H		H	L	
C05	H	L		H		H	L	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA3CP	Corporate Accounting - I		0	2		Practical

### Introduction:

Corporate accounting deals with processes such as the preparation of cash flow statements, financial records, balance sheets. It can be used to handle unique corporate business processes such as absorption, amalgamation and the creation of consolidated documents.

### Course Outcome:

CO1	:	Understand the accounting procedure for company
CO2	:	Understand the mobilization of funds through debenture
CO3	:	Acquire knowledge about various aspects of amalgamation and internal reconstruction
CO4	:	Identify the accounting system of holding company and subsidiary company
CO5	:	Understand the final account format of banking and insurance companies

1. Reliance Industries Ltd. was formed with a nominal Share Capital of L 40, 00,000 divided into 4,00,000 shares of L 10 each. The Company offers 1,30,000 shares to the public payable L 3 per share on Application, L 3 per share on Allotment and the balance on First and Final Call. Applications were received for 1, 20,000 shares. All money payable on allotment was duly received, except on 200 shares held by Y. First and Final Call was not made by the Company.

How would you show the relevant items in the Balance Sheet of Reliance Industries Ltd?

2. On 1st April, 2012, Ashok Leyland Ltd. Was formed with an authorized capital of 50, 00,000 divided into 1, 00,000 equity shares of 50 each. The company issued prospectus inviting application for 90,000 Shares. The issue price was payable as under: On Applicant: L 15 on Allotment: L 20 On call: Balance amount the issue was fully subscribed and the company allotted shares to all he applicants. The company did not make the call during the year. Show the following:

(a) Share capital in the Balance Sheet of the company as per revised schedule - VI, Part-I of the companies Act, 1956. (b) Also prepare Notes to Account's for the same.

3. TVS Motor Company Ltd. has 5,000 10% Debentures of L20 each due for redemption on 30th Sept. 2015. Debenture Redemption Reserve has a balance of L20,000 on that date. Record the necessary entries at the time of redemption of debentures.

4. Sun Pharmaceutical Industries Ltd. invited applications for issuing 75,000 equity of L100 each a premium of L30 per share. The amount was payable as follows: On Application & Allotment – L 85 per share (including premium) On First and Final call the balance Amount Applications for 1,27,500 shares were received. Applications for 27,500 shares were rejected and shares were allotted on pro-rata basis to the remaining applicants. Excess money received on application and allotment was adjusted towards sums due on first and final call. The calls were made. A shareholder, who applied for 1,000 shares, failed to pay the first and final call money. His shares were forfeited. All the forfeited shares were reissued at L150 per share fully paid up. Pass necessary journal entries for the above transactions in the books of Sun Pharmaceutical Industries Ltd.

5. Hindustan Petroleum Ltd. had 5, 00,000; 10% Debentures of 100 each outstanding on 31st Jan 2015. On this date, company decided to purchase 50,000 worth debentures at 97 in the open market. Give Journal entries if: (i) Debentures are purchased for immediate cancellation. (ii) Debentures are purchase as investment.

(A), and on 31st March 2015 sold for 52,000 or (B) if cancelled on 31st March, 2015 (treatment of interest is to be ignored).

**Text Book:**

1. S.P. Jain & K.L. Narang, –Advanced Accounting, Kalyani Publications, New Delhi.

**Reference Books:**

1. Gupta R.L. & Radhaswamy M.,||Corporate Accounts –, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.

2. Dr. M.A. Arulanandam, Dr. K.S. Raman, –Advanced Accountancy, Part-III, Himalaya Publications, New Delhi.2003.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPA4CA	Corporate Accounting II	4	5	0	0	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 Mergers and 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.

**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
2. Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.

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

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

### Semester IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA4CP	Corporate Accounting - II	0	0	4	2	Practical

#### Introduction:

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets.

#### Course Outcome:

To help the students understand the techniques of restructuring and liquidating the corporate entities.

CO1	:	Understand the regulatory environment in which the companies are formed and operate
CO2	:	Understand the techniques of restructuring and liquidating the corporate entities
CO3	:	Analysis knowledge of recent developments in corporate accounting
CO4	:	Understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
CO5	:	Evaluation of Value goodwill and shares under various methods

1. Hindustan Unilever. Ltd and Z Ltd amalgamated on and from 1<sup>st</sup> January 2015. A new company Hindustan Unilever ITC Ltd was formed to take over the business of the existing companies. Balance sheet as on 31.12.2014.

Liabilities	Hindustan Unilever. Ltd	ITC Limited. Ltd	Assets	Hindustan Unilever. Ltd	ITC Limited. Ltd
Equity share capital Rs.10	60,00,000	70,00,000	Sundry Fixed assets	85,00,000	75,00,000
General reserve	15,00,000	20,00,000	Investment	10,50,000	5,50,000
Profit & Loss A/c	10,00,000	5,00,000	Stock	12,50,000	27,50,000
Statutory Reserves	5,50,000	2,00,000	Debtors	18,00,000	40,00,000
12% Debentures	30,00,000	40,00,000	Bank & Cash	4,50,000	4,00,000
Sundry creditor	10,00,000	15,00,000			
	<b>1,30,50,000</b>	<b>1,52,00,000</b>		<b>1,30,50,000</b>	<b>1,52,00,000</b>

ITC Limited. Ltd issued enough number equity shares for the net assets; compute purchase consideration and mode of discharge thereof draft the balance sheet of **Hindustan UnileverITC Ltd**. After amalgamation.

#### 1. Nature of amalgamation

As the question is silent about nature of amalgamation, it is assumed as amalgamation in the nature of purchase.

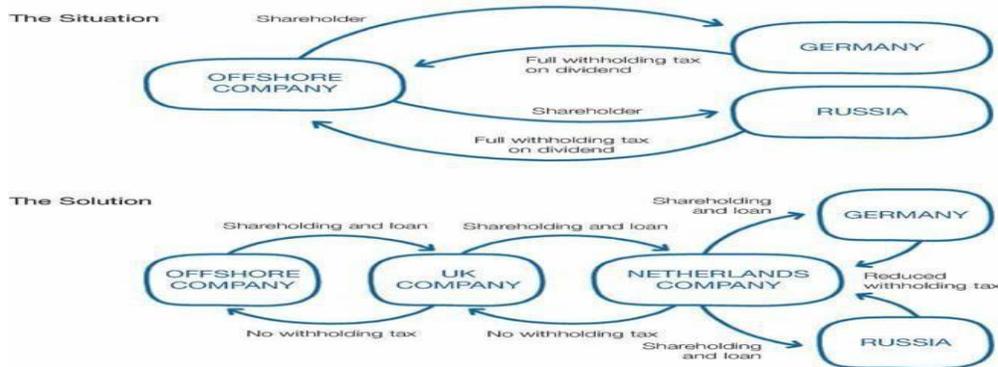
#### 2. Method of accounting

It is assumed the nature to amalgamation is purchase then the method of accounting will be purchase method.

#### 3. Purchase consideration

The information related to purchase consideration is not given in the question and it is clearly mentioned that is discharged based on net assets of selling companies.

## 2. Holding Company for Dividends and CGT Planning



### Holding Company- Case Study

Mr. Rathinam is purchasing the majority of the shares in two successful companies, located in Russia and Germany respectively. Both businesses may require loan finance to be made from the holding company and both businesses are generating good dividends. There is also a five-year exit strategy that is likely to result in a large capital gain that would be taxable for MrRathinam in his home country.

### Questions

Dividends paid out of Russia and Germany would normally be subject to withholding tax. Interest paid out of Russia and Germany would also generally attract a withholding tax. MrRathinam home country would charge capital gains tax upon the resale of the shares in the Russian and German companies.

3. Axis Bank announced that it would acquire the investment banking area of Enam Securities in an all-stock deal for around \$455 million (INR2067 crore or INR20.67 billion). Shareholders of Enam would get 90% of the total compensation while rest 10% would be given to employees, but only after three years of their continuing in service. It was proposed that functional areas of Enam Securities such as investment banking, retail equities, institutional investments in equities, and distribution of financial products, NBFC (Non-Banking Financial Company) and the other related areas will be merged into an entirely owned subsidiary of Axis Bank. On the other hand, the latter will also divest the investment banking business into the subsidiary. As consideration, shareholders of Enam Securities will get 5.7 shares of Axis Bank for each share held by them that would turn out to be about 3.3% of Axis Bank's equity stake. Upon the consent from Axis Bank's shareholders and the RBI (Reserve Bank of India), Vallabh Bhansali (Chairman) would also be inducted as an independent director. As Managing Director (MD) and CEO of the newly proposed entity, Manish Chokhani will take up charge, while Jagdish Master (co-founder Enam) would continue to act as a board member. About 450 employees of Enam would now work with Axis Bank, who will also transfer net current assets worth INR300 crore to the bank.

### Questions

1. Do you support Axis Bank's proposal to acquire Enam Securities? Why?
2. Which part of the deal was neglected by Axis Bank? Comment?
3. How do you think Enam Securities could have done differently instead of merging with Axis Bank?

4. The Life Insurance Corporation of India (LIC), a public sector enterprise, is the largest insurance company in India, selling insurance products and related services. In March 2001, LIC had a total asset base of Rs 1936.2 billion and a total premium income of Rs 342.07 billion. By April 2002, the total sum assured under 23.2 million policies stood at Rs 1925.7 billion. LIC had a variety of insurance plans to cater to various categories of people and their diverse needs. Housing loans were granted through its subsidiary and LIC sold its market savings and investment products through its mutual fund subsidiary, LIC Mutual Fund Ltd. To serve its 140 million policyholders (2001 end), the insurance giant had 1.25 lakh employees and 6.51 lakh agents across the country. The company, which was based in Mumbai, had seven zonal offices, 100 divisional offices, and 2,048 branch offices that spanned the country. LIC's penetration in rural areas was very high; 18% of its total business came from rural areas.

#### Questions

1. Understand the operations of LIC and the various products offered by the company  
The changes sweeping the Indian insurance industry after the entry of private players
2. Understand the steps taken by LIC in order to combat the competition
3. A general understanding of the Indian insurance market and the various private players present in the industry

#### 5. Merger and Acquisition in Banking Industry: A Case Study of ICICI Bank Ltd.

I Mergers and Acquisitions by ICICI Bank Ltd. Amalgamation of SCICI. ICICI acquired SCICI Limited, a diversified financial institution in which ICICI had an existing 19.9% equity interest. ICICI acquired SCICI principally to benefit from the scale efficiencies of being a larger entity. The assets of SCICI amounted to Rs. 50.4 billion (US\$ 1.0 billion), approximately 16.8% of ICICI's total assets at year-end fiscal 1996. The business combination was accounted for by the purchase method. The business combination resulted in negative goodwill of Rs. 3.1 billion (US\$ 65 million) as the purchase price was less than the fair value of the net assets acquired. Of this amount, Rs. 600 million (US\$ 13 million) was set-off against certain property and equipment and an amount of Rs. 253 million (US\$ 5 million) was accrued to income in each of the years for fiscal 1997 to fiscal 2001. In addition, in fiscal 1998, income of Rs. 242 million (US\$ 5 million) was accrued from the sale of SCICI's headquarters building in Mumbai.

II Amalgamation of ITC Classic Finance Ltd. It was one of the first-of-its-kind mergers in the country's financial sector, ITC Classic Finance Ltd, the beleaguered non-banking financial arm of ITC Ltd, and country's premier development financial institution, Industrial Credit Investment Corporation of India (ICICI) to merge their operations and share swap ratio for ITC Classic-ICICI merger was 15:1. Tobacco major, ITC was desperately scouting a buyer for ITC Classic, which had accumulated losses of over Rs. 300 crore. ITC Classic Finance Ltd was named after ITC's premium cigarette brand 'Classic.' It was incorporated in 1986. ITC Classic was a non-banking finance company (NBFC). Largely, it was engaged in hire, purchase, and leasing operations

1. What are the ways a company can acquire another company?
2. What is the proportion of mergers and acquisitions entailing company?
3. -A merger model is used to analyze the financial profiles of 2 companies, the purchase price and how the purchase is made, and determines whether the buyer's EPS increases or decreases.
4. Why Would A Company Want To Acquire Another Company?

## Semester IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA5CA	Taxation	4	0	0	4	Core

### 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:

CO1	:	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	To know about the provisions of salary income, House property & business or profession and their computation.
CO5	:	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]

Nature, scope, classification, and essential characteristics, Tax evasion vs. tax avoidance, Legislation of tax laws, Impact of taxes in nation building. Basic concepts, Definitions- Income, agricultural income, person assessed assessment year, previous year, gross total income, total income, Tax Rate for Different Persons. - Permanent Account Number (PAN) - How to apply PAN.

### Unit – II

[12 Periods]

Heads of Income - Salaries - Income from house property.

### Unit – III

[12 Periods]

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.

### Text Book:

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

### Reference Books:

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
CO1	L	L	L	H	L	H	H	L
CO2	L	L	L	L	H	L	H	H
CO3	L	L	L	H	L	L	H	L
CO4	L	L	L	H	L	L	H	L
CO5	L	L	L	H	L	L	H	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA5CP	Taxation		0	2		Practical

**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:**

CO1	:	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	To know about the provisions of salary income, House property & business or profession and their computation.
CO5	:	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**

**(12Periods)**

Calculate the liability of Mr. Hasan for the assessment year 2019-2020

Net Agricultural Income -	50,000
Non- Agricultural Income -	3,25,000.

**Unit-II**

**12Periods)**

Mr.Kumar has constructed a multistory building at Delhi consisting of 40 flats.Each flat is let out @ 1,000 p.m. The municipal authorities have fixed the rental value of this property as Rs.4,50,000 p.a. The owner bears the following expenses:

i) Lift maintenance	12,000 p.a
ii) Pump maintenance	8,000 p.a
iii) Salary of gardener and watchman	3,600 p.a
iv) Swimming pool expenses	9,000 p.a

Compute the annual rental value for the property.

### Unit-III

(12Periods)

Ms. Swathi a non-resident send \$ 25,000 to India on 20<sup>th</sup> May 2008. On July 7, 2008 a part of this money was utilized to purchase 20,000 shares of XY Ltd. An Indian company @ Rs.10 per shares. On 1/11/2019 these shares were sold @ Rs.40 per shares. Compute the capital gain if telegraphic transfer rates are as follow:

	20/5/2008 (for us \$)	7/7/2008 (for us \$)	1/11/2019 (For us \$)
Buying Rate	Rs.45	Rs.45.50	Rs. 63.75
Selling Rate	Rs.46	Rs.46.60	Rs. 64.75

### Unit-IV

(12Periods)

Following are the incomes of Sri Amar for the financial year 2019-2020. Compute his taxable income under the head other sources if he Resident NOR or Non-Resident:

- |   |        |
|---|--------|
| a) Interest on saving bank deposit a/c with union bank, Delhi                                 | 1,000  |
| b) Income from agriculture in Africa invested in Pakistan                                     | 40,000 |
| c) Dividends received in USA from an America company part of which Rs.4,000 Remitted to India | 12,000 |
| d) Family pension received in Kenya for services rendered in India                            | 54,000 |

(Hints: Income from other sources if resident Rs. 92,000; if NOR or NR Rs. 40,000; out of pension standard deduction of Rs.15,000 is to be allowed)

### Unit-V

(12Periods)

The following are the incomes of Mr. Saket for the financial year 2019-20

Taxable Income from Business	Rs.6,00,000
Taxable Income from HP	Rs 2,00,000
Taxable Income from other sources	Rs 50,000

Calculate Advance tax installments

### Text Book:

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

### Reference Books:

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
CO1	L	L	L	H	L	H	H	L
CO2	L	L	L	L	H	L	H	H
CO3	L	L	L	H	L	L	H	L
CO4	L	L	L	H	L	L	H	L
CO5	L	L	L	H	L	L	H	L

## Semester V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA6CA	Cost and Management Accounting	4	0	0	4	Core

### Introduction:

To familiarize students with the basic concepts of cost and various methods and techniques of costing and management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

### Course Outcome:

CO1	:	To enlighten the students thought and knowledge on cost and management Accounting.
CO2	:	To learn about the concept of overhead cost.
CO3	:	To facilitate the idea and meaning of material control with pricing methods
CO4	:	To understand the proper idea on financial statement analysis in practical point of view.
CO5	:	To evaluate the concept of fund flow and cash flow statement

### Unit I

(12-Periods)

Introduction to cost and management accounting: cost accounting and management accounting – definition – scope and objectives of cost accounting –function – cost sheet – cost accounting vs management accounting.

### Unit II

(12-Periods)

Overhead cost: meaning and definition - importance of over head cost – classification of over head cost – allocation, apportionment and absorption and of over head cost – primary and secondary distribution – classification machine hour rate.

### Unit III

(12-Periods)

Material control and pricing methods: material control – meaning – purchase procedure – store keeping and inventory control – meaning and importance – pricing of material issues FIFO, LIFO, market price – standard price method.

#### Unit IV

(12-Periods)

Financial statement analysis – ratios: financial statement analysis – meaning-process of financial statement analysis– types of analysis – techniques of tools of financial statement analysis – ratio analysis– profitability ratios – turnover or activity ratio – solvency or financial ratios – computation of ratio.

#### Unit V

(12-Periods)

Fund flow & cash flow statement: concepts of funds – importance or used of funds flow statement – working capital statement or schedule of changes in working capital – preparation of funds flow statement – cash flow statement – advantages and limitations – preparation of cash flow statement.

#### Text book:

1.Reddy & Murthy – Cost Accounting – Kalyani Publishers, NewDelhi

#### Reference books:

1. M Y Khan, PK Jain, -Management Accountingll, Tata McGraw hill, Fourth Edition, 2003.
- 2.S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, NewDelhi

#### Mapping of Course Outcomes with Program Outcomes

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA6CA	Cost and Management Accounting	4	0	0	4	Core - Practical

### Introduction:

To familiarize students with the basic concepts of cost and various methods and techniques of costing and management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

### Course Outcome:

CO1	:	To enlighten the students thought and knowledge on cost and management Accounting.
CO2	:	To learn about the concept of overhead cost.
CO3	:	To facilitate the idea and meaning of material control with pricing methods
CO4	:	To understand the proper idea on financial statement analysis in practical point of view.
CO5	:	To evaluate the concept of fund flow and cash flow statement

1 A manufacturer has shown an amount of Rs. 19,310 in his books as ‘Establishment’ which really include the following expenses:

Particulars	Amount	Particulars	Amount
Interest on debentures	1,200	Lighting of warehouse	270
Agents' commission	6,750	Printing and stationery	1,500
Warehouse wages	1,800	Trade magazines	70
Warehouse repairs	1,500	Donations	150
Lighting of office	70	Bank charges	100
Office salaries	1,130	Cash discount allowed	770
Director's remuneration	1,400	Bad debts	300
Travelling expenses of salesmen	1,760	Rent, rates and insurance of office	230
Rent, rates and insurance of warehouse	310		

From the above information prepare a statement showing in separate total:

- (a) Selling expenses                      (c) Administration expenses.  
(b) Distribution expenses              (d) Expenses which you would exclude from costs.

2 The following direct costs were incurred on Job No. 239 of XYL Co. Ltd.

Materials 6,010

Wages:

Department A — 60 hours @ Rs.30 per hr.  
B — 40 hours @Rs 20 per hr.  
C — 20 hours @Rs 50 per hr.

Overhead for these three departments were estimated as follows :

Variable overheads:

Department A — Rs.15,000 for 1,500 labour hours  
B — Rs. 4,000 for 200 labour hours  
C — Rs.12,000 for 300 labour hours

Fixed overheads: Estimated at `Rs.40,000 for 2,000 normal working hours.

You are required to calculate the cost of Job No. 239 and quote the price to give profit of 25% on selling price.

3 a) Current Assets Rs.2,00,000, Inventory Rs.40,000, Working Capital Rs.1, 20 000. Calculate the Quick Ratio.

b) Capital Employed Rs. 24,00,000, Long-term Debt Rs. 16,00,000 Calculate the Debt-Equity Ratio.

c) Fixed Assets (at cost) Rs. 7,00,000, Accumulated Depreciation till date Rs. 1,00,000, Credit Sales Rs. 17,00,000, Cash Sales Rs., 1,50,000, Sales Returns Rs. 50,000. Calculate Fixed Assets Turnover Ratio.

4 Prepare Store Leger Card (FIFO, LIFO) and Comparative Cost Sheet from the following data.

**July 01** Balance b/d 50 Unit @ 10 Each  
**July 05** Purchases 30 Units @ 12 Each  
**July 09** Purchases 60 Units @ 9 Each  
**July 13** Sales 70 Units @ 18 Each  
**July 23** Purchases 40 Units @ 8 Each  
**July 26** Purchases 20 Units @ 16 Each  
**July 30** Sales 90 Units @ 19 Each

5 From the following information relating to A Ltd., prepare Funds Flow Statement:

	<b>2018 Rs.</b>	<b>2019 Rs.</b>		<b>2018 Rs.</b>	<b>2019 Rs.</b>
Share Capital	300000	400000	Cash	30000	90000
Reserve	100000	50000	Accounts Receivable	105000	150000
Retained Earning	30000	60000	Inventories	150000	195000
Accounts Payable	45000	135000	Fixed Assets	190000	210000

Additional Information:

- The company issued bonus shares for Rs. 50,000 and for cash Rs.50,000.
- Depreciation written off during the year Rs.15,000.

**Text book:**

1.Reddy & Murthy – Cost Accounting – Kalyani Publishers, NewDelhi

**Reference books:**

- M Y Khan, PK Jain, –Management Accounting, Tata McGraw hill, Fourth Edition, 2003.
- S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, NewDelhi

**Mapping of Course Outcomes with Program Outcomes**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCCC01	DSC 1C -Computer Application in Business	4	0	0	4	Theory

**Introduction:**

Computer Applications in Business is designed to introduce the first year AIT freshman students to the world of computers and software applications.

**Course Outcome:**

CO1	:	To understand computer basics – input devices, output devices, hardware, software and operating system - based content
CO2	:	To perform word processing, create, edit and format documents in software.
CO3	:	To calculate, organize, edit and present numerical data in spreadsheet.
CO4	:	To utilize database for creating files, perform queries, and create forms and reports.
CO5	:	Demonstrate fundamental knowledge of MS Word.

**Unit I:**

**[12 Periods]**

Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems.

**Unit II:**

**[12 Periods]**

Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spell check and grammar check – Word Count, Auto Correct – Working with tables – Saving, opening, closing and Protecting documents – Mail Merge

**Unit III:**

**[12 Periods]**

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts - Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

**Unit IV:**

**[12 Periods]**

MS Access – Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – Report .

**Unit V:**

**[12 Periods]**

Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

**Text Book:**

1. MS Office 2000, Sanjay Saxena, Vikas Publishing House-2011

**Reference Books:**

1. Computer Applications in Business, S.V. Srinivasa Vallabhan Sultan Chand. -2011
2. Computer Applications in Business, TD Malhotra, Kalyani Publications PC. -2014
3. Computer Applications in Business, R. Parameswaran.S.Chand - 2010

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCC1CQ	DSC Practical 1C - Computer Application in Business	0	0	0	2	Practical

### Introduction:

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products

### Course Outcome:

CO1	:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
CO2	:	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
CO3	:	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the internationally accepted Internet and Computing Core (IC3) standards.
CO4	:	Relate real-life MS Word applications for professional or personal use.
CO5	:	Demonstrate fundamental knowledge of MS Word.

### I - MS WORD

- 1.Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation

## **II - MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

## **III - MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

## **IV - MS ACCESS**

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

**Text Book**

1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher 2010.

**Reference Books:**

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

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

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
C01	L	H	H		L	L	H	L
C02	H	L	L	L	H	H	L	H
C03	L	H	L		H	L	H	L
C04	L	H	L	L	L	L	H	L
C05	L	L	H		L	L	L	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCCC03	DSC 1C –Consumer Behaviour	4	0	0	4	Theory

**Introduction:**

This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

**Course Outcome:**

CO1	:	To acquire knowledge on concept caller buyer and buyer's behaviour
CO2	:	To study about the motivation
CO3	:	To gain knowledge on customers personality
CO4	:	To know about the consumers perception
CO5	:	To gain knowledge about consumer attitudes

**Unit I:**

**[12Periods]**

Introduction - Consumer Behaviour and Consumer Research – Introduction - Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users - Organisations as Buyers - Development of Marketing Concept.

**Unit II:**

**[12Periods]**

Consumer Motivation – Introduction - Needs and Goals - motivational Conflict - Defence Mechanisms - Motive Arousal - Motivational Theories - Maslow's hierarchy of needs - Motivation Research

**Unit III:**

**[12 Periods]**

Consumer Personality – Introduction - Self-concept - personality Theories - Brand Personality - emotions.

**Unit IV:**

**[12 Periods]**

Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.

**Unit V:** **[12 Periods]**

Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies.

**Text Book**

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

**Reference Books:**

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003

2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003.

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCCC03	DSC 1C –Consumer Behaviour	4	0	0	4	Theory

1. The caselet explains how Bharat Electronics Limited (BEL) and Electronics Corporation of India Limited (ECIL), Government of India undertakings, developed Electronic Voting Machines (EVMs) for use in the Indian elections. How these machines increased the efficiency of the Indian electoral process and how the general public accepted these innovative machines are also dealt with. A comparative study is made of the Indian EVMs and the voting machines used in USA.

**Issues:**

- » How EVMs increased the efficiency of election process in India
- » How the general public in India accepted the EVMs
- » The advantages of Indian EVMs over voting machines used in USA

The Electronic Voting Machines (EVMs) which were used in the Indian General Elections of 2004 caught the attention of many observers throughout the world. These EVMs were developed by the Government of India (GoI) owned defense equipment manufacturing units, Bharat Electronics Limited (BEL), and the Electronics Corporation of India Limited (ECIL), according to the specifications provided by the Election Commission of India (ECI) .

The foundation for the use of the EVMs for elections in India was laid with the amendment in 1989 of the Representation of the People Act, 1951, to enable the recording of votes using EVMs as prescribed by the ECI...

**Questions for Discussion:**

1. What are the attributes which enabled the electronic voting machines to be used on a large scale in the elections of India?
2. What are the basic differences between the electronic voting machines used in India and the machines used in the US? What are the factors that may have influenced the basic differences in the design of these two machines?

2. Starbucks' service strategy encompassed providing a good product accompanied by customer friendly service and attractive ambience. The caselet speaks about the kind of customer relations Starbucks followed, which was one of the reasons that so many consumers of Starbucks went in for repeat purchases. The caselet also indicates how Starbucks developed goodwill among the public by bonding with the local community.

**Issues:**

- » The reasons that make consumers loyal to an organization
- » The ways in which an organization tries to enhance value for the customer during the purchase process
- » Why organizations take care of a good purchase experience rather than just focusing on the purchase product/service

Starbucks is known around the world for the unique blends of coffee it serves its customers through its coffee service outlets in 35 countries (Refer Exhibit for coffee varieties sold at Starbucks). Along with coffee, the company also sold a line of premium tea, cookies, snacks, espresso machines, and coffee brewers.

The company, founded in 1971 at Seattle, US, opened its first international outlet in 1996 at Tokyo, Japan. The company had consolidated net revenue of US\$ 5.3 billion in fiscal 2004. More than coffee, it was the Starbucks experience that made customers come back to the store...

**Questions for Discussion:**

1. "More than coffee, it was the Starbucks experience that made customers come back to the store." Assess the service strategies followed by Starbucks.
2. Why did the buying pattern at Starbucks depict loyalty on the part of customers toward the store?

3. The caselet 'HSBC - The Local Bank of the World' explains the factors which led to the consolidation of the various banks owned by the HSBC Group under a single brand name - HSBC. It also looks into the change in HSBC's advertising strategy after the consolidation which led to the introduction of 'The Local Bank of the World' tagline in its advertisements. The impact of these changes on HSBC's brand name is also explained.

**Issues:**

- » The impact of 'one size fits all' strategy followed by many MNCs
- » The need for a unified brand name
- » The importance of understanding local culture for an organization

In 2005, HSBC was one of the world's largest banking and financial institutions.

Headquartered in London, the bank had a network of 9,700 offices spread across 77 countries in Europe, America, Asia-Pacific region, the Middle East, and Africa.

In the late 1980s, when William Purves, (Purves) took over as chairperson of HSBC, it was relatively unknown outside Asia. Purves acquired about a dozen bank brands and changed HSBC into a global bank.

Thus, under Purves, HSBC consolidated about a dozen brands that it had acquired, 5,500 offices, and 1,200 financial services subsidiaries which were spread across different countries, with a philosophy of "Think Globally, Act Locally"...

**Questions for Discussion:**

1. What are the initiatives taken by HSBC to target consumers across various cultures?
2. What were the drawbacks of the 'think, globally, act locally' strategy adopted by William Purves? What prompted HSBC to re-brand?

4. The caselet examines how Big Bazaar, a hypermarket from Pantaloon Retail (India) Ltd., emerged as a success story in the Indian retail scenario. Big Bazaar came out with innovative marketing schemes which attracted the middle class consumers to the retail store. The caselet details how Big Bazaar went into tie-ups with some of the manufacturers, which helped the company offer goods at low prices to its customers.

**Issues:**

- » How organized retail can cater to the needs of lower middle class consumers
- » How organized retail can offer lower prices to consumers for the merchandise
- » The effectiveness of promotions undertaken by hypermarkets

**Introduction**

Pantaloon Retail (India) Ltd. (PRIL), started out in 1987 as Manz Wear Pvt. Ltd., dealing primarily, in menswear. In 1993-94, the company launched Pantaloon Shoppe as complete menswear stores.

In 1997-98, PRIL introduced Pantaloon stores, targeting middle class families. The company was the first among the retail players in India, to turn public in 1991 to fuel its growth...

**Questions for Discussion:**

1. "We are not in the business of selling ambience, but in the business of giving the best possible deals to our consumers," said Kishore Biyani, Managing Director, PRIL. How did Big Bazaar offer the 'best possible deals,' and discounted prices to its consumers?
2. Biyani opined that Biz Bazaar was focused on giving the best possible deals to its customers, rather than focusing on the ambience of the store. Is ambience irrelevant for discount stores?

5. The caselet, Pet Services in India: From Bow-Bow to Wow-Wow, explains the growing need for the pet services business in India. With the increase in the number of double income households and the increasing insecurity among the members of urban households, the number of people owning pets has also gone up. The entry of multinational firms offering products and services related to pets has affected the pet service market which existed in India.

**Issues:**

- » The impact of changes in social structures on businesses
- » How the entry of established players brings about a change in consumer behavior
- » Understanding the reasons behind the growth of pet service business in India

**Introduction**

In 2000, Mars Inc., a \$14 billion US giant in dog food, entered the Indian market through its wholly-owned subsidiary, Effem India Pvt. Ltd. The company started its operations in India with its Pedigree dog food brand.

Mars was not the only international player showing interest in this market. Nestlé Purina Petcare company, part of international food giant Nestlé, also entered the Indian pet products market with its Purina brand in 2003...

**Questions for Discussion:**

1. "One pet owner proclaimed, 'Our pets are our kids.'" Assess the changes in the Indian society that has resulted in the growth of pet services in India?
2. "Indian pet owners have traditionally fed pets with home-cooked food. But the trend is rapidly changing in favor of branded pet foods, because these provide balanced diet and pets do have specialized nutritional needs." How did the belief systems prevalent in the Indian families influence the dietary patterns of the pets?

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC03	Marketing Management	4	5	0	0	Theory

**Introduction:**

This course helps to attain basic skills of Marketing Management strategies and conditions.

**Course Outcome:**

CO1	:	To understand Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide opportunities to analyze marketing activities within the firm
CO4	:	To apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

**Unit I:** [12 Periods]

Marketing Management - Introduction-Definition of Marketing - Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

**Unit II:** [12 Periods]

Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

**Unit III:** [12 Periods]

The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.

**Unit IV:**

[12 Periods]

Pricing: Meaning to Buyer & Seller - pricing policies – Objective- factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

**Unit V:**

[12 Periods]

Branding Decisions: Brand - Brand Image, Brand Identity - Brand Personality - Positioning and leveraging the brands - Brands Equity – Advertising - online marketing - E-marketing; Digital plat forms.

**Textbook:**

1. **Philip Kotler**, Marketing Management Sultan Chand and Sons, New Delhi.

**Reference:**

1. **Rajan Nair**, Marketiing Management, Konark Publications, New Delhi.
2. **Cundiff and Still**, Fundamentals of modern marketing.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC03	Marketing Management	4	5	0	0	Practical

**Introduction:**

This course helps to attain basic skills of Marketing Management strategies and conditions.

**Course Outcome:**

CO1	:	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide you with opportunities to analyze marketing activities within the firm
CO4	:	To allow you to apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

**Unit I:** [12 Periods]

Submit report any four functions of marketing (Field Work)

**Unit II:** [12 Periods]

Submit report market segmentation (Field Work)

**Unit III:** [12 Periods]

Submit demo for product mix

**Unit IV:** [12 Periods]

Submit demo for price fixation of a new product

**Unit V:**

[12 Periods]

List out different ways of promoting brand

**Textbook:**

1. **Philip Kotler**, Marketing Management Sultan Chand and Sons, New Delhi.

**Reference:**

1. **Rajan Nair**, Marketiing Management, Konark Publications, New Delhi.
2. **Cundiff and Still**, Fundamentals of modern marketing.

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCMC02	Company Law	4	4	0	4	Specific Core

### Introduction

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

### Course Outcome:

CO1	:	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO2	:	Understand the memorandum of association, describes the memorandum of association and article of association.
CO3	:	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies.
CO4	:	Illustrates the relationship between company and debenture holders. Interprets the management of company its borrowing and legal position.
CO5	:	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

### Unit-I

(12-Periods)

Nature and Definition of Company – Kinds of Companies –Procedure for Incorporation of company under companies Act 2013. Privileges of Private Company -Formation of Company

### Unit-II

(12-Periods)

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management

### Unit-III

(12-Periods)

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Statement in Lien of Prospectus – Statement in Prospectus and Remedies.– Kinds of Shares and Debentures.

**Unit-IV**

**(12-Periods)**

Company Management – Borrowing Powers of Companies- Legal Position – Director and Secretary – Qualification and Disqualification – Appointment, Removal, Rights, Duties and Power of Directors.

**Unit-V**

**(12-Periods)**

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Resolutions – Kinds of Resolutions- Winding up - Modes of Winding Up.

**Text Book:**

1. N.D.Kapoor-Sultan CVhand & Sons- Company law –13<sup>th</sup> edition, latest reprint, 2015.

**Reference Books:**

1. Tandon-Company Law And Secretarial Practice- Sultan chand & Sons,2003.
2. P.K. Ghosh -Company Law and Secretarial Practice-S.Chand & Sons-14<sup>th</sup> edition,2013.

**Mapping of Course Outcomes with Program Outcomes**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC02	Company Law	2	0	10	2	Practical

### Introduction

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

### Course Outcome:

CO1	: Identify the company, shares and kinds of the company.
CO2	: Analyze the memorandum of association and article of association.
CO3	: Experiment with the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies.
CO4	: Identify and interpret the management of company its borrowing and legal position.
CO5	: Make use of the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up

### Unit-I (12-Periods)

Students will have to make a chart on company and its characteristics.

### Unit-II (12-Periods)

Students will have to make a presentation on memorandum of association and articles of association.

### Unit-III (12-Periods)

Students will have to collect prices of shares in various companies.

**Unit-IV**

**(12-Periods)**

Students will have to conduct a seminar on the company secretary.

**Unit-V**

**( 12-Periods)**

Prepare a chart on meetings of a company.

**Text Book:**

1. N.D.Kapoor-Sultan C.V.hand and Sons- Company law –13<sup>th</sup> edition, Latest Reprint,2015.

**Reference Books:**

1. Tandon-Company Law And Secretarial Practice- Sultan Chand and Sons,2003.
2. P.K. Ghosh -Company Law and Secretarial Practice- S.Chand and Sons-14<sup>th</sup> edition,2013.

**Mapping of Course Outcomes with Program Outcomes**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMO1	Financial Service	4	5	0	0	Theory

**Introduction:**

To acquire knowledge and understanding of the role of financial management, risk and the operation of capital markets, institutions and regulators in a market led economy.

**Course Outcome:**

CO1	:	Apply different company valuation techniques to determine the prices.
CO2	:	Describe the characteristics of different types of debt securities.
CO3	:	Describe different theories of how interest rates are determined and explain the relationship between the terms of maturity.
CO4	:	Understand the mechanics and conventions of the foreign exchange market.
CO5	:	Describe the types of securities that company can use to raise the equity capital.

**Unit I:**

**[12 Periods]**

Introduction - Overview Financial Services; Meaning, Nature and organization of a – Financial Markets – Capital Markets & Money Markets – Interlink Between Money Market & Capital Market – Characteristics of Financial Markets – Functions of Stock Exchange.

**Unit II:**

**[12 Periods]**

Meaning and importance of Financial Services; Meaning, Nature and organization of a mutual fund, types of schemes, valuation of units, advantages of investing in a mutual fund; Mutual Funds in India – growth, performance, problems, prospects, regulatory framework.

**Unit III: [12 Periods]**

Financial Markets - Money markets – organization - economic role - instruments & regulation - Capital Markets - Primary - Secondary markets and their organization - Security market regulation and stability - Role of SEBI.

**Unit IV: [12 Periods]**

Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India Housing Finance – need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India-Role of National Housing Bank; concept of mortgage and reverse mortgage.

**Unit V: [12 Periods]**

Lease Financing - Meaning, definition and types of lease agreements; advantages and disadvantages from the point of view of lessor and lessee; purchase v/s leasing, borrowing v/s leasing; lease finance in India Venture Capital Financing – meaning, importance/need, scope of venture capital finance; venture capital v/s angel investors; Venture capital in India

**Textbook:**

1. Rose P. S. (1993): Financial Institutions: Understanding and Managing Financial Services, Boston, Irwin Shiva Ramu S. (1995): Global Financial Services, New Delhi, South Asia Pub.
2. Madura Jeff, Financial Markets and Institutions, South Western Cengage Learning – 2014

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMO1	Financial Service	4	5	0	0	Theory

**Introduction:**

To acquire knowledge and understanding of the role of financial management, risk and the operation of capital markets, institutions and regulators in a market led economy.

1. To find out what are the Factors that contributing Affect Housing Loan EMI Give live examples of current scenario.
2. What will happen if home loan EMI not paid?
3. What Do You Understand in Stock Market Indices? Name The Major Stock Market Indices? give some live examples form stock index
4. How it is Differ from Bombay Stock Exchange and National Stock Exchange?
5. What Do You Understand By Money Market? Give An Example
6. What Are The Important Macroeconomic Indicators That Influence Stock Market?
7. What Are The Rights And Obligations Of The Buyer And Seller For The Call And Put Options?

**Course Outcome:**

CO1	:	Apply different company valuation techniques to determine the prices.
CO2	:	Describe the characteristics of different types of debt securities.
CO3	:	Describe different theories of how interest rates are determined and explain the relationship between the terms of maturity.
CO4	:	Understand the mechanics and conventions of the foreign exchange market.
CO5	:	Describe the types of securities that company can use to raise the equity capital.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC03	Management Accounting*	4	4	10	0	Core

**Introduction:**

Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.

**Course Outcome:**

CO1	:	To provide the fundamental knowledge and techniques in Management Accounting
CO2	:	Find and Apply tools and techniques used to plan, control and make decision
CO3	:	Prepare budgets and demonstrate budget control techniques
CO4	:	To provide the fundamental knowledge about managerial applications of marginal costing
CO5	:	Illustrate and Build the knowledge of break-even analysis and profit maximization

**Unit – I**

**(12-Periods)**

Management Accounting – Meaning – Objective and Scope – Functions – Tools and Technique – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

**Unit – II**

**(12-Periods)**

Financial statement analysis – Comparative statement – Common Size Statement – Trend analysis – Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of balance sheet.

**Unit – III**

**(12-Periods)**

Capital budgeting – Methods of Capital budgeting – Working Capital – Concept – Working capital requirements and Computation – Cash flow statement – Fund flow statement.

**Unit – IV**

**(12-Periods)**

Marginal Costing – Absorption costing - Break even analysis – Managerial applications of marginal costing – CVP analysis

**Unit – V**

**(12-Periods)**

Budgeting – Budgetary control – Importance – Classification of Budgets –Preparation of Master budget, Cash budget, Sales budget, Purchase budget, Material budget, Flexible budget and Zero Base Budget.

**NOTE:** Distribution of Marks: 80% Problems and 20% Theory

**Text book:**

1. Management Accounting, Dr.A.Murthy & Dr.S.Gurusamy. Tata McGraw-Hill New Delhi, 2009.

**Reference Books:**

1. Management Accounting Dr. S.N Maheswari. Sultan Chand & Sons New Delhi, 2004.
2. Cost and Management Accounting, S.P. Jain and KL Narang, Kalyani Publishers, New Delhi.

**Mapping of Course Outcomes with Program Outcomes**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC03	Management Accounting*	2		0	2	Practical

### Introduction

Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.

### Course Outcome:

CO1	:	Recall the Role and purpose of strategic, tactic and operational panning & techniques.
CO2	:	Apply the methods to control the inventories and cost.
CO3	:	Justify the Budgetary control and reporting by choosing an appropriate plan.
CO4	:	Create the combination of variables to make good planning.
CO5	:	Predict the periodical performance to set a benchmark.

1. Worners P. Ltd., has the following information relating to one of its products:

Direct material cost per units \$1  
Direct Labour cost per unit \$3  
Variable production cost per unit \$3  
Fixed production overhead \$30,000 per month  
Budgeted production 15,000 units per month

Required:

Calculate the cost per unit and the total cost of the budgeted monthly production?

2. Tata Ltd., has recorded the following details for Component 427 which is sold in boxes of 10 components.

Ordering Cost \$32 per order placed  
Purchase price \$20 per box of 10 components  
Holding cost 10% of purchase price  
Monthly demand 1,500 components

Component 427 is currently ordered in batched of 240 boxes at a time. The average inventory held is 120 boxes.

Required:

Calculate the annual holding cost and the annual ordering cost for component 427.

3. Britannia Ltd., is investigating its current cost structure. An analysis of production levels and costs over the first six months of the year has revealed the following:

Month	Production level (Units)	Production cost (\$)
January	90	2,400
February	100	2,780
March	97	2,560
April	105	2,580
May	110	2,900
June	115	3,000

Further analysis has produced the following data:

$$\Sigma x = 617; \Sigma y = 16,220; \Sigma xy = 1,677,220; \Sigma x^2 = 63,859$$

Required:

(a) Use regression analysis to identify:

- (i) Variable cost per unit
- (ii) Monthly fixed costs.

(b) It is expected that in July, production will be 120 units. Estimate the cost of July's production and comment on the accuracy of your estimate.

4. Radek Ltd has budgeted sales of 400 units at \$2.50 each. The variable costs are expected to be \$1.80 per unit, and fixed costs are to be absorbed at \$0.20 per unit.

The actual sales were 500 units at \$2 each and variable costs were \$1.50 and fixed costs were as expected.

Calculate the sales price and sale volume variances (using marginal and absorption costing).

5. Calculate the activity and liquidity ratios for P for the year ended 31 December 20X9.

	\$m
Revenue	1,867.5
Gross profit	489.3
Inventory	147.9
Trade receivables	393.4
Trade payables	275.1
Cash	53.8
Short-term investments	6.2
Other current liabilities	84.3

**Text Book:**

1. Fundamentals of Management Accounting, Kaplan Publishing, 2016.

**Reference Books**

1. Fundamentals of Management Accounting, BPP Learning Media LTD, 2016.
2. Fundamentals of Management Accounting, Becker Educational Development Corp., 2016.

**Mapping of Course Outcomes with Program Outcomes**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC01	Financial Management	4	6	0	0	Theory

**Introduction:**

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

**Course Outcome:**

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

**Unit I:**

[12 Periods]

Introduction of Financial Management- Nature and Scope - Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance - Role of a Financial Manager - Time Value of Money.

**Unit II:**

[12 Periods]

Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock – Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV- Payback Period-ARR-IRR-Capital Rationing.

**Unit III:** [12 Periods]

Measurement of Leverage - Effect of Operating and Financial Leverage on Profits- Capital Structure - Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure.

**Unit IV:** [12 Periods]

Dividend Classification - Sources Available for Dividends - Dividend Policy General and Forms- Determinants of Dividend Policy-Dividend and Uncertainty- Working Capital Management.

**Unit V:** [12 Periods]

Working Capital Management - Concepts - Importance – Determination of Working Capital- Budgeting- Importance- Objectives and Preparation of Various Budget.

**Textbook:**

1. I. M. Pandey - Financial Management.

**Reference:**

1. Khan and Jain - Financial Management - A Conceptual Approach
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

**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	L	L
CO2	L	L	H	H	L	H	L	H	H
CO3	M	M	M	M	H	M	H	M	M
CO4	H	H	H	M	L	M	L	H	M
CO5	H	L	M	H	H	H	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC01	Financial Management	4	6	0	0	Practical

**Introduction:**

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

**Course Outcome:**

C01	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
C02	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
C03	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
C04	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
C05	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

1.Somnath Ltd. is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided to upgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required and the timings. This will help the company in linking the investment and the financing decisions on a continuous basis. Dalmia therefore, began with the preparation of a sales forecast for the next four years. Fie also collected the relevant data about the profit estimates in the coming years. By doing this, he wanted to be sure about the availability of funds from the internal sources of the business. For the remaining funds he is trying to find out alternative sources from outside.

Identify the financial concept discussed in the above paragraph. Also state the objectives to be achieved by the use of financial concept, so identified.

2.-A business that doesn't grow dies, says Mr. Shah, the owner of Shah Marble Ltd. with glorious 36 months of its grand success having a capital base of RS.80 crores. Within a short span of time, the company could generate cash flow which not only covered fixed cash payment obligations but also create sufficient buffer. The company is on the growth path and a new breed of consumers is eager to buy the Italian marble sold by Shah Marble Ltd. To meet the increasing demand, Mr. Shah decided to expand his business by acquiring a mine. This required an investment of RS.120 crores. To seek advice in this matter, he called his financial advisor Mr. Seth who advised him about the judicious mix of equity (40%) and Debt (60%). Mr. Seth also suggested him to take loan from a financial institution as the cost of raising funds from financial institutions is low. Though this will increase the financial risk but will also raise the return to equity shareholders. He also apprised him that issue of debt will not dilute the control of equity shareholders. At the same time, the interest on loan is a tax deductible expense for computation of tax liability. After due deliberations with Mr. Seth, Mr. Shah decided to raise funds from a financial institution.

- ✓ Identify and explain the concept of Financial Management as advised by Mr. Seth in the above situation.
- ✓ State the four factors affecting the concept as identified in part (1) above which have been discussed between Mr. Shah and Mr. Seth.

3. Well-being Ltd. is a company engaged in production of organic foods. Presently, it sells its products through indirect channels of distribution. But, considering the sudden surge in the demand for organic products, the company is now inclined to start its online portal for direct marketing. The financial managers of the company are planning to use debt in order to take advantage of trading on equity. In order to finance its expansion plans, it is planning to raise a debt capital of Rs. 40 lakhs through a loan @ 10% from an industrial bank. The present capital base of the company comprises of Rs. 9 lakh equity shares of Rs. 10 each. The rate of tax is 30%.  
In the context of the above case:

- What are the two conditions necessary for taking advantage of trading on equity?
- Assuming the expected rate of return on investment to be same as it was for the current year i.e. 15%, do you think the financial managers will be able to meet their goal. Show your workings clearly.

[12 Periods]

4. Wireworks Ltd. Is a company manufacturing different kinds of wires? Despite fierce competition in the industry, it has been able to maintain stability in its earnings and as a policy uses 30% of its profits to distribute dividends. The small investors are very happy with the company as it has been declaring high and stable dividend over past five years.

In context of the above case:

- ✚ State any one reason because of which the company has been able to declare high dividend by quoting line from the paragraph.

Why do you think small investors are happy with the company for declaring stable dividend?

[12 Periods]

5. Abhishek Ltd' is manufacturing cotton clothes. It has been consistently earning good profits for many years. This year too, it has been able to generate enough profits. There is availability of enough cash in the company and good prospects for growth in future. It is a well managed organization and believes in quality, equal employment opportunities and good remuneration practices. It has many shareholders who prefer to receive a regular income from their investments.

It has taken a loan of Rs. 50 lakhs from ICICI Bank and is bound by certain restrictions on the payment of dividend according to the terms of the loan agreement.

The above discussion about the company leads to various factors which decide how much of the profits should be retained and how much has to be distributed by the company. Quoting the lines from the above discussion, identify and explain any four such factors.

**Textbook:**

2. I. M. Pandey - Financial Management.

**Reference:**

1. Khan and Jain - Financial Management - A Conceptual Approach
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	L	L	H	L	H	L	L
C02	L	L	H	H	L	H	L	H	H
C03	M	M	M	M	H	M	H	M	M
C04	H	H	H	M	L	M	L	H	M
C05	H	L	M	H	H	H	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC04	Higher Financial Accounting	4				Theory

### Introduction

To gain a knowledge of accounting in advanced and to understand the system of Financial Accounting. This helps to demonstrate about branch accounts and department oriented accounts maintained in financing perspectives.

### Course Outcome

CO1	:	Acquire knowledge about the branch accounts and accounts maintained for it.
CO2	:	Identify about the basis of departmental accounting and accounting activities.
CO3	:	Understand the concept of hire purchase and calculation of interest
CO4	:	Evaluate the accounting systems and accounting measures of Partnership business.
CO5		Understand the basic concepts of dissolution of firm and insolvency concept.

### Unit-I:

(12-Periods)

Meaning –objects of branch accounts –accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system -Independent branches –incorporation of branch trial balance in head office books.

### Unit-II

(12-Periods)

Meaning of departments and departmental accounting – Distinction between department and branch -need for departmental accounting –advantages of departmental accounting -Apportionment of indirect expenses –preparation of departmental trading, profit & loss account and balance sheet.

### Unit-III

(12-Periods)

Meaning and features of hire purchase system -calculation of interest –books of hire purchaser and books of hire vendor - Meaning of installment system-distinction between hire purchase system and installment system .

**Unit-IV**

**(12-Periods)**

Meaning and features of partnership – Partnership deed - preparation of profit & loss appropriation account – preparation of capital accounts (fixed and fluctuating) – admission of a partner – retirement of a partner - death of a partner.

**Unit-V**

**(12-Periods)**

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method– treatment of goodwill as per AS 10.

**Text Book**

1. Jain & Narang ,Financial accounting, Kalyani publishers, New Delhi

**Reference Books**

1. Gupta,R.L&Gupta,V.K,AdvancedAccounting,Sultan Chand&Sons,NewDelhi.
2. Shukla&Grewal,AdvancedAccounting,S.Chand&Co.NewDelhi.

**Mapping of Course Outcomes with Program Outcomes**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC04	Higher Financial Accounting	2	0	10	2	Practical

### Introduction

To gain a knowledge of accounting in advanced and to understand the system of Financial Accounting. This helps to demonstrate about branch accounts and department oriented accounts maintained in financing perspectives.

### Course Outcome:

CO1	:	Acquire knowledge about the branch accounts and accounts maintained for it.
CO2	:	To know about the basis of departmental accounting and accounting activities.
CO3	:	Understand the concept of hire purchase and calculation of interest
CO4	:	Evaluate the accounting systems and accounting measures of Partnership business.
CO5	:	Understand the basic concepts of dissolution of firm and insolvency concept.

- 1) Creative Advertising, owned by Miss Abida Masood, provides advertising consulting services. During January 2011, the following events occurred:
- Jan. 2** Owner contributed Rs. 50,000 and a new computer costing Rs. 20,500 to start her business.
- Jan. 4** Office supplies were purchased on account for Rs. 4,000.
- Jan. 10** Creative Advertising obtained 12% 5-year loan of Rs. 20,000 from the bank.
- Jan. 12** Creative Advertising paid the utility bills for Rs. 2,750.
- Jan. 15** Paid the Rs. 3,000 in Accounts Payable from the purchase of office supplies on Jan. 4.
- Jan. 24** Advertising services completed in January were billed to clients Annies' Flowers at Rs. 18,300.
- Jan. 27** Creative Advertising received Rs. 5,500 from Annies' Flowers, a client, as payment on account.
- Jan. 30** Miss Abida Masood withdrew Rs. 6,000 of cash for personal use.

**Requirement:** You are required to pass Journal Entry, post to appropriate general ledger account and make a trial balance?

**2)** Enter the following transactions in the books of Supriya, the owner of the business.  
2006

- January 8 Purchased goods worth Rs.5,000 from Sarita on credit.
- January 12 Neha Purchased goods worth Rs.4,000 from Supriya on credit.
- January 18 Received a Cheque from Neha in full settlement of her account Rs.3,850. Discount allowed to her Rs.150
- January 20 Payment made to Sarita Rs.4,900. Discount allowed by him Rs.100.
- January 22 Purchased goods for cash Rs.10,000.
- January 24 Goods sold to Kavita for Rs.15,000. Trade discount @ 20% is allowed to her.
- January 29 Payment received from Kavita by Cheque.

**3)** Enter the following transactions of the Premier Trading Company in Cash Book with three columns- Discount, Cash and Bank and balance the accounts as on 31st December 2004:

- 2004 Dec. 1 Cash in hand Rs 4,000
- 2004 Dec. 1 Bank Rs 1,000 (Cr.)
- 2004 Dec. 3 Received a cheque from A Rs 290 and allowed him discount of Rs 40
- 2004 Dec. 7 A's cheque deposited into the bank
- 2004 Dec. 10 Withdrew from bank for office use Rs 800
- 2004 Dec. 12 Paid B/P by cheque Rs 600
- 2004 Dec. 15 B/R from Ram. Rs 2,500: Discounted it, crediting with bank Rs 2,400
- 2004 Dec. 20 Issued a cheque for Petty Cashier Rs 100
- 2004 Dec. 25 Paid to Gupta by cheque Rs 920; discount received Rs 30
- 2004 Dec. 28 Made cash-sales Rs 900.

4) Mr Robert commenced business on 1st January, 2011 with a capital of \$100,000 in cash. On the same date he opened the bank account in ADCB and deposited \$20,000. During the month of January 2011 the following transactions took place:

Jan 1 Bought goods for cash 70,000

2 Sold goods to Steve Co. (Credit) 38,000

15 Sold goods for cash 9,000

21 Steve Co. paid by cheque 35,000

22 Stationery bill paid by cheque 2,000

22 Telephone bill by cash 500

31 Paid rent by cash 2,000

Paid salaries by cash 3,000

Withdrew cash personal use 5,000

Required:

Make journal entries for the transactions and post them to ledgers.

5) Prepare Income and Expenditure Account from the Receipts and Payments Account of Youngsters Health club, Jhansi for the year ending 31st December, 2006.

- ❖ Receipt & Payment A/c
- ❖ Receipts Amount Payment Amount
- ❖ Opening balance 2400 Rent 3600
- ❖ Subscriptions 16000 Stationery 450
- ❖ Entrance fees 200 Salary 4800
- ❖ Sale of Investments 8000 Purchase of Equipment's 5500 Sale of old Almirah 800 Expenses on competitions 2800 (Book value Rs 1800) Miscellaneous Expenses 650 Donation 2500 Furniture Purchased 4000
- ❖ Closing balance 8100

Total	29900	Total	29900
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Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	PO7	PO8
CO1	L	H	H	L		H	L	
CO2	L	L	H	L	H	L	H	H
CO3	H		H		L	H	H	L
CO4	H	L	L	H	H	L	L	
CO5	L	H	H		H	H		L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP02	<b>Taxation</b>	4				<b>Theory</b>

### 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:

<b>CO1</b>	To know about various basic concepts used in Income tax Act.
<b>CO2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
<b>CO3</b>	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
<b>CO4</b>	Described about the provisions of salary income, House property & business or profession and their computation
<b>CO5</b>	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]

Income Tax- Introduction- Definition- Assessment year – Financial year – previous year –Gross total income- Net total income- Agricultural income- Tax Rate for Different Persons. - Permanent Account Number (PAN) - Residential status- Scope of total income on the basis of residential Status - Exempted income under section 10

### Unit II:

[12 Periods]

Heads of Income; Income from salary - Income from house property.

**Unit III:** [12 Periods]

Income from 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								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1				L	L		L	H	
CO2	L			L		M		H	
CO3					M		M		H
CO4		L	L	M			M	M	H
CO5	L			L		M	M	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCBC02	Taxation					Practical

**Course Outcome:**

<b>CO1</b>	To know about various basic concepts used in Income tax Act.
<b>CO2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
<b>CO3</b>	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
<b>CO4</b>	Described about the provisions of salary income, House property & business or profession and their computation
<b>CO5</b>	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

- ❖ Chart work on Exempted income Under Section 10
- ❖ Prepare Statement of Income from salary
- ❖ Prepare Statement Income from Business or Profession
- ❖ Draft a report on Computation of total income
- ❖ Demo on E-Filing returns

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCMC05	Strategic Management	4	0	0	4	Theory

### Introduction:

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

### Course Outcome:

CO1	:	Allocate resources to align with goals. Setting <b>strategic</b> priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	Analysis an organization's resources in order to achieve its goals
CO4	:	Enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	Achieve the action goals in the competitive environment.

### Unit – I

[12 Periods]

Introduction- Fundamentals of Strategy- Conceptual Evolution of Strategy- Scope and Importance of Strategies-Purpose of Business- Difference between Goals and Objectives of Business- Core Competencies of Business

### Unit – II

[12 Periods]

Strategic Management-Need- scope- features and importance of strategic management-Role of Strategists in Decision Making-Types of Strategies, Limitations of Strategic Management

**Unit – III**

**[12 Periods]**

Strategy Formulation- Process in Strategy Formulation-Strategy Implementation and its Stages- Reasons for Strategy Failure and Methods to Overcome- Strategy Leadership and Strategy Implementation- Strategic Business Units (SBUs)

**Unit – IV**

**[12 Periods]**

Introduction- Business Plan and Business Venture-Business Investment Strategies-Impact of Ethical Conduct, Corporate Social Responsibilities (CSR)

**Unit – V**

**[12 Periods]**

Strategic- Culture and its Significance, Organisational Development and Change-Change Management- Leadership Styles and its Roles- Strategic management in a new globalised economy

**Text Book:**

1. Strategic Management 4th Edition, Kindle Edition, by Azhar Kazmi -2017

**Reference Books:**

1 Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman

2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson

**Note: Question paper will cover 100% Theory.**

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCMC05	Strategic Management	4	0	0	4	Practical

### Introduction:

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

### Course Outcome:

CO1	:	Allocate resources to align with goals. Setting <b>strategic</b> priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	Analysis an organization's resources in order to achieve its goals
CO4	:	Enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	Achieve the action goals in the competitive environment.

**1.** Mahindra & Mahindra (M & M) is a major player in the tractor and certain segments of the automobile market in India. After an impressive growth for a few years, the tractor market in India has been stagnating during 1998-1999 to 2000-2001. M & M has been selling its tractors and utility vehicles in foreign markets including USA. Some of the components for its products have been sourced from abroad. M & M has a 100 per cent subsidiary in USA, Mahindra USA, with a strong network of 100 dealers. Mahindra has a five per cent market share in the US market in the 20-30 horse power (HP) range. As a part of the strategy aimed at building a global supply chain, Mahindra USA has signed a memorandum of understanding (MoU) with the Korean tractor major Tong Yang, a part of the \$ 2 billion Tong Yang Moolsam group, according to which Mahindra will source high horse power (mostly 25-40 hp range) and sell them around the world under the M & M brand name. To start with, the premium range of tractors will be sold in the US. M & M's current tractor range is more utility-oriented and lacks the aesthetic appeal that Tong Yang's tractors have a must for a strong presence in the US market.

### Questions

- 1) What are the advantages and disadvantages of global sourcing?
- 2) How will the foreign market expansion help M & M?
- 3) How does the strategic alliance with Tong Yang benefit M & M?
- 4) What are the possible risks of the alliance? How can they be overcome/ minimised?

**2 Chemco Company – Case Started** in 1965, ChemCo is a leading manufacturer of car batteries in the U.K. market. Since then, it has been under the charge of Mr. Jones, the founder-owner of the firm. In 1999, the company decided to go for a diversification by expanding the product line. The new product was batteries for fork-lift trucks. At the same time, Mr. Marek was appointed the Senior Vice President of marketing in the company. However, soon after its successful diversification into fork-lift batteries, the sales in this segment began dropping steadily. Mr. Marek wanted to introduce some radical changes in the advertising and branding of the new business but the proposal was turned down by the old-fashioned Mr. Jones. At this juncture in 2002, the firm is losing heavily in the fork-lift batteries business and its market share in car batteries is also on a decline. Mr. Jones has asked Mr. Marek to show a turnaround in the company within a year. What steps should Mr. Marek take to take the company out of its troubles?

### **Questions**

1. ChemCo is a quality leader in the U.K. car batteries market.
2. Customer battery purchases in the automobile market are highly seasonal.
3. The fork-lift business was added to utilize idle capacity during periods of inactivity.
4. This is a low-growth industry (1% annual growth over the last two years)
5. Large customers are sophisticated and buy based on price and quality. Smaller customers buy solely on price.
6. There is a Spanish competitor in the market who offers low priced batteries of inferior quality.

### **3 .Zomato: Can it win the Battle for Leadership in India’s Food Tech Market?**

Zomato has been online restaurant discovery and food Delivery Company in India. Though it started in 2008 and had early mover advantage in Food Tech industry in India, it had to face hard-hitting competition from Swiggy, Foodpanda and Uber Eats. Every firm tried its level best to increase their market share either by giving deep discounts or providing varied offers. Zomato and Swiggy attained the Unicorn status in the year 2018. Both were able to get funding from various venture capitalists and private equity firms, etc. In the year 2017, Zomato launched a subscription-based program called Zomato Treats and a premium membership program called Zomato Gold. It was to be seen, how Zomato would ward off the threat from the heavily funded rival Swiggy and other players in order to retain its leadership position in the market. This growth had attributed change in the pattern of food consumption owing to higher disposable income and changes in eating habits of people. As per Nasdaq, India was the only trillion-dollar economy that was among the five fastest growing economies in the world in 2017. This growth had attributed change in the pattern of food consumption owing to higher disposable income and changes in eating habits of people. As per Nasdaq, India was the only trillion-dollar economy that was among the five fastest growing economies in the world in 2017. Strong macroeconomic fundamentals, robust domestic demand, favorable demographics, and government policies were expected to contribute to a growth of 7.73% during 2017 -19.

### Questions

1. Analyses the evolution of Food Tech industry in India and the competitive structure.
2. Discuss the changes in market dynamics brought in by players like Swiggy, Foodpanda and uber Eats.
3. Create a roadmap for Zomato to chart out a successful growth trajectory in the expanding market

4. Nokia, once the largest selling mobile handset manufacturer in the world, lost its position after a few missteps and ended up being discontinued by Microsoft, which acquired it in 2013. However, in 2016, it got a new lease of life in the hands of the Finland-based HMD Global Oy (HMD), a company started by former Nokia executives. In its days of glory, Nokia was the undisputed leader mobile handsets in the Indian market and was synonymous with the Indian mobile telecom revolution. The dwindling fortunes of the parent company had an adverse impact on its Indian operations too, leading to Nokia's disappearance from the market. .. Nokia started out as a paper mill. It was established in 1865 by mining engineer Fredrik Idestam in south-western Finland. Several acquisitions and mergers later, Nokia Corporation was formed in 1967. From the late 1970s, Nokia ventured into telephones and telephone networks. Nokia was the first company to bring out car phones, transportable phones, compact phones, and the hand-held mobile phone. In 1989, the company's mobile phone division Nokia Mobira Oy was renamed Nokia Mobile Phones. Over the next few years, Nokia exited businesses like data, power, television, tire, and cables to concentrate solely on telecommunications...

### Questions

1. Identify with the main reasons for the fall of powerful corporations and the stages a company goes through before failure.
2. Analyze how Nokia companies can be brought back from failure.
3. Examine the strategies that MNCs can follow in emerging markets
4. Understand the challenges faced by companies reentering a market from which they made an exit
5. Analyze the opportunities a Nokia company can have when it reenters a market

5. Johnson & Johnson formed in 1886 and it released its product of note in 1896. The firm branched out in 1919, and was listed on the New York Stock Exchange in 1944. Over the years Johnson & Johnson has grown substantially due to strategic acquisitions such as Neutrogena in 1994 and DePuy in 1998. From 1989 to 1999, the company made 45 such acquisitions of companies and product lines. Today the firm can boast of revenues exceeding \$61,897 million during the financial year ending in December 2009. Johnson & Johnson products fall into three main categories: Pharmaceuticals, Medical Devices & Diagnostics, and Consumer Health care product Johnson & Johnson (NYSE: JNJ) today announced sales of \$20.4 billion for the fourth quarter of 2018, an increase of 1.0% as compared to the fourth quarter of 2017. Operational sales results increased 3.3% and the negative impact of currency was 2.3%. Domestic sales increased 1.5%. International sales increased 0.4%, reflecting operational growth of 5.1% and a negative currency impact of 4.7%. Excluding the net impact of acquisitions and divestitures, on an operational basis, worldwide sales for the fourth quarter of 2018 increased 5.3%, domestic sales increased 2.6% and international sales increased 8.3%.\*

Worldwide sales for the full-year 2018 were \$81.6 billion, an increase of 6.7% versus 2017. Operational results increased 6.3% and the positive impact of currency was 0.4%. Domestic sales increased 5.1%. International sales increased 8.5%, reflecting operational growth of 7.7% and a positive currency impact of 0.8%. Excluding the net impact of acquisitions and divestitures, on an operational basis, worldwide sales for the full-year 2018 increased 5.5%, domestic sales increased 3.4% and international sales increased 7.8%. Johnson & Johnson does not undertake to update any forward-looking statement as a result of new information or future events or developments.

### Questions

1. Evaluate the Johnson & Johnson strategies to use it is an important technique of present Strengths (S), Weakness (W), Opportunities (O) & Threats (T) Johnson & Johnson is facing in its current business environment.

### Text Book:

1. Strategic Management 4th Edition, Kindle Edition, by Azhar Kazmi -2017

### Reference Books:

1 Strategic Management and Business Policy: Globalization, Innovation and Sustainability  
by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman -2018

2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and  
Richard Braden Robinson-2016

**Note: Question paper will cover 100% theory**

### Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCMC06	Financial Management	4	0	0	4	Core

### Introduction:

This course aims to introduce students to financial management concepts and the study guide is designed to help with planning study and to provide detailed information on applying general management principles to financial resources of the enterprise.

### Course Outcome:

CO1	:	To provide introduction to Financial Management.
CO2	:	To create an awareness about capital structure and theories of capital structure.
CO3	:	To make them understand the cost of capital in wide aspects.
CO4	:	To enable them to understand working capital management.
CO5	:	To provide knowledge about dividend policies and various dividend models.

### Unit I

[12 Periods]

Financial management function: The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy -Stakeholders and impact on corporate objectives - Financial and other objectives in not-for-profit organisations.

### Unit II

[12 Periods]

Financial management environment: The economic environment for business - main macroeconomic policy targets.- role of fiscal, monetary, interest rate and exchange rate policies -The nature and role of financial markets and institutions - role of financial intermediaries - functions of a stock market and a corporate bond market -The nature and role of money market : the role of banks and other financial institutions- Interest-bearing instruments -Discount instruments - Derivative products .

### **Unit III**

**[12 Periods]**

Working capital management: The nature, elements and importance of working capital - relevant accounting ratios Management of inventories, techniques in managing inventory -accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash : relevant techniques in managing cash, - Determining working capital needs and funding strategies.

### **Unit IV**

**[12 Periods]**

Investment appraisal: Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal -Adjusting for risk and uncertainty in investment appraisal -Specific investment decisions (lease or buy- asset replacement, capital rationing), Business finance : Sources of, and raising business finance -Estimating the cost of capital -Sources of finance and their relative costs - Capital structure theories and practical considerations -Finance for small- and medium-sized entities.

### **Unit V**

**[12 Periods]**

Business valuations : Nature and purpose of the valuation of business and financial assets- Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares, Risk management :The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations -Hedging techniques for foreign currency risk - Hedging techniques for interest rate risk.

#### **Text Book:**

1. Financial Management – Principles & Practice, Maheshwari S.N, Sultan Chand & Sons, 2014.

#### **Reference Books:**

1. Financial Management, Becker Educational Development Corp., 2016.
2. Financial Management, Kaplan Publishing, 2016.

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCPC03	Marketing Management	4	0	0	4	Core

**Introduction:**

Te basic skills of Indian economy and economic conditions.

**Course Outcome:**

CO1 :	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2 :	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3 :	To provide you with opportunities to analyze marketing activities within the firm
CO4 :	To allow you to apply marketing concepts and theories to realistic marketing situations
CO5 :	To provide knowledge about Advertising and online marketing

**Unit I**

**[12 Periods]**

Marketing Management - Introduction-Definition of Marketing - Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

**Unit II**

**[12 Periods]**

Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

**Unit III**

**[12 Periods]**

The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies

**Unit IV**

**[12 Periods]**

Pricing: Meaning to Buyer & Seller - pricing policies – Objective- factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

**Unit V**

**[12 Periods]**

Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality -Positioning and leveraging the brands-Brands Equity- Advertising- online marketing- E-marketing; Digital plat forms.

**Textbook:**

1. Kotler Philip and Kevin Keller Marketing Management–13thed.Pearson Prentice 2008.

**Reference Books:**

1. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi
2. Rajan Nair , Marketing Management , Sultan Chand & Sons,2017.

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

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	PO9
CO1	L			L					M
CO2		L					M	H	
CO3	L		M						L
CO4		L		M		H			
C05	H		M		H		L		L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BFSC01	Financial Management	4	0	0	4	Core

### Introduction

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

### Course Outcome

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associated with Financial Data in the Corporate.

### Unit - I

(12 Periods)

Introduction of Financial Management- Nature and Scope- Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization-Sources of Finance - Role of a Financial Manager-Time Value of Money.

### Unit - II

(12 Periods)

Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock –Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV-Payback Period-ARR-IRR-Capital Rationing.

**Unit - III**

**(12 Periods)**

Measurement of Leverage- Effect of Operating and Financial Leverage on Profits- Capital Structure - Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure.

**Unit - IV**

**(12 Periods)**

Dividend Classification - Sources Available for Dividends - Dividend Policy Genera and Forms- Determinants of Dividend Policy-Dividend and Uncertainty- Working Capital Management.

**Unit - V**

**(12 Periods)**

Working Capital Management - Concepts - Importance – Determination of Working Capital- Budgeting-Importance- Objectives and Preparation of Various Budget.

**Note: (Theory carries 60 Marks, Problems carry 40 Marks)**

**Text Book:**

1. I. M. Pandey - Financial Management, Vikas Publishing

**Reference Books:**

1. Khan and Jain - Financial Management - A Conceptual Approach
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA02	Agricultural Economics of India	4	6	0	0	Theory

**Introduction:**

Agricultural economics is an applied field of economics concerned with the application of economic theory in optimizing the production and distribution of food and fiber. Agricultural economics deals with Agricultural labour, Marketing, Pricing, Land tenure system in India and agricultural finance. Agricultural economics influences food policy, agricultural policy, and environmental policy

**Course Outcome:**

CO1	:	Understand the basic elements of economics aspects and Indian Rural Economy.
CO2	:	Develop the Agricultural Labor and Mechanization of Agriculture.
CO3	:	Understand the theories Agricultural Marketing, Pricing and measures to improve the marketing system.
CO4	:	To know the law of Agricultural Finance and Agricultural Refinance.
CO5	:	Understand the Land Tenure system in India, tenancy Legislation and land ceiling.

**Unit I:**

[12 Periods]

Advertising - Meaning-importance-objectives-media-forms of media-press Newspaper trade journal-Magazines- outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre program-radio and television advertising-exhibition-trade fair-transportation advertising.

**Unit II:** [12 Periods]

Advertising agencies-advertising budget-advertising appeals - advertising organization - social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks.

**Unit III:** [12 Periods]

Advertising layout- functions-design of layout-typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning.

**Unit IV:** [12 Periods]

Sales force Management-Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives-fixing sales territories-quota - Evaluation.

**Unit V:** [12 Periods]

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer and dealer's promotion. After sales service-packing – guarantee - Personal selling- Objectives- Salesmanship-Process of personal selling-types of salesman.

**Textbook:**

1. Indian Agriculture: Problems, Progress and Prospects, Sankaran S – Latest Edition

**Reference:**

1. Indian Economy, Rudder Dutt and Sundaram,32 Edition, Revised
2. The Indian Economy, Dhingra,2nd Edition

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA01	Research Methodology	4	6	0	0	Theory

### Introduction:

Research Methods introduces students to the nature, scope, and significance of research and research methodologies. Additionally, the course studies primary and secondary research methods with applications to specific problems, using qualitative and quantitative designs for individual investigation on current problems within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's textbooks and selected scholarly and peer reviewed sources.

### Course Outcome:

CO1	:	To know the basic of research and formation of problems
CO2	:	Understand and apply the major types of research designs and errors
CO3	:	Formulate clearly defined scaling techniques and report writing
CO4	:	Analyse and summarise the basic terms such as mean, medium and mode
CO5	:	To comprehend T-Test, Chi Square-Test.

### Unit I:

[12 Periods]

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research Process-Research design– Identification, Selection and formulation of research problems- Setting objectives – literature review

### Unit II:

[12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

**Unit III:**

[12 Periods]

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis -Measures of Central tendency – Mean – Median - Mode-Standard deviation – Correlation – simple & multiple correlations.

**Unit IV:**

[12 Periods]

Test of significance –  $t$  Test - large sample, test of significance for attributes, analysis of variants - Chi-square test and ANOVA test – Ranking Concept & Methods

**Unit V:**

[12 Periods]

Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tables an in drafting reports – Reference - Bibliography

**Textbook:**

1. Business Research Methods - Kothari - 4<sup>th</sup> Edition

**Reference:**

1. Business Research Methods - Emory
2. Business Research Methods – Rummel & Ballai.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMA01	Managerial Economics	4	7	0	0	Theory

**Introduction:**

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.

**Course Outcome:**

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

**Unit I: Meaning and Importance of Managerial Economics**

[12 Periods]

Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

**Unit II: Demand Forecasting**

[12 Periods]

Introduction – Meaning and Forecasting– Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods– Statistical Methods– Demand Forecasting for a New Products.

### Unit III: Supply & Market Equilibrium

[12 Periods]

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

### Unit IV: Production Analysis

[12 Periods]

Introduction – Meaning of Production and Production Function – Cost of Production.

### Unit V: Business Cycle

[12 Periods]

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

#### Textbook:

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004
2. Managerial Economics - Cauvery R. Sultan Chand– New Delhi, - 2013

#### Reference:

1. Managerial Economics - Dean Joek Prentice Hall of India-2015
2. Dholakia R & Oth – Micro economics for management students – Oxford University

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPA01	Indian economy	4	6	0	0	Theory

**Introduction:**

To understand the present level of the Indian economy, it is important to understand the economic system of India during the British rule and post-independence economic development policies.

**Course Outcome:**

CO1	:	To expose the students to different sectors and issues of the Indian Economy.
CO2	:	To Understood the nature and structure of Indian Economy
CO3	:	To gain skills in identifying different issues and examining them in the globalized era.
CO4	:	To understand the various economics models and tools required to run a business.

**Unit I:** [12 Periods]

Economy growth and Economic development - Features of a Developing Economy - Indicators of Economic Development.

**Unit II:** [12 Periods]

National Income - Trends- Structural changes - Regional Development and Disparities.

**Unit III:** [12 Periods]

Agriculture - Contribution to economic development - Agricultural productivity - Green Revolution- Land reforms - Sources of farm credit - Food subsidy and Public distribution system.

**Unit IV:** [12 Periods]

Industry - Role of industries in economic development - Industrial development under the planning regime- New economic policy 1991 - Role of public sector and restructuring the public sector - Role of small scale industries in economic development - Information technology industry

**Unit V:** [12 Periods]

Five year plans in India – Achievements and failures- Economic development under five year plants

**Textbook:**

1. Gaurav Datt and Ashwani Mahajan C: (2014) Datt and Sundaram's Indian Economy, S.Chand, New Delhi. Government of India (2007): India Vision 2020, Academic Foundation, New Delhi.

**Reference:**

1. Mishra and Puri, (2005) Indian Economy, Himalaya Publishing House, New Delhi.
2. Rangarajan, C. (1998): Indian Economy: Essays on Money and Finance, UBS, New Delhi.

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	L		M			M			M
C02		L		L			M		
C03	L	M				H		H	
C04		L			M				M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS A01	Business Environment	4	6	0	0	Theory

**Introduction:**

This course systematically explores the external environment in which legal businesses operations, policies, regulations, macroeconomic, cultural, political, technological and natural.

**Course Outcome:**

C01	:	Conduct an in-Depth Analysis of a Specific Component of the Business Environment and Relate it to Organization.
C02	:	Analyze the Environment of a Business From the Legal & Regulatory, Macroeconomic, Cultural, Political, Technological and Natural Perspectives.
C03	:	Demonstrate and Develop The Conceptual Framework of Industrial Policies and Regulations in Business Environment and Generate Interest in International Business.
C04	:	Critically Assess the Social Responsibility of Business Environment of an Organization Using Selected Strategic Tools.
C05	:	Integrate the Globalization of Indian Business Environment and its Important Role of Ethical Behavior.

**Unit I:** [12 Periods]

Concept of Business Environment-Significance – Types of Environment-External and Internal-Inter-Relationship between Economic and non- Economic environment-Impact of Environment on Business and Strategic Decisions- Culture and Business- Social Responsibilities of Business.

**Unit II:** [12 Periods]

Industrial Policies and Regulations-Industrial Policy up to 1991-New Industrial Policy- Public Private-Joint and Co-operative sectors- Privatization and Disinvestments- Way of Privatization- Benefits and Arguments against privatization- Privatization in India.

**Unit III:** [12 Periods]

Technological Environment- Factors Governing Technological Environment- Patents and Trademarks- Political Environment-Political Institutions-Legislature, Executive Judiciary Activism-Industrial Policy- Rationale for Industrial Policy- Industrial Policy Resolution-Industrial Policy Act1991-Objectives- Industrial Licensing.

**Unit IV:** [12 Periods]

Social Responsibility of Business-Consumer Rights-Exploitation of Consumer- Consumer Protection- Consumer Protection Act- Carbon Credit- Corporate Governance- Reason for Growing Demand for Corporate Governance-Importance-Prerequisites-Regulatory and Voluntary Actions-Recommendations of Birla Committee.

**Unit V:** [12 Periods]

Globalization-Meaning and Dimensions-Features of Current Globalization-Essential Conditions for Globalization-Globalization of Indian Business- Foreign Direct Investment-Concept- Advantages, Disadvantages and Determinants – India’s Policy towards FDI- Multinational Corporation- Meaning- Merits and Demerits-Control Over MNC’S-MNC in India.

**Textbook:**

1. Francis Cherunila, Business Environment.

**Reference:**

1. Pruti S, Economic &, Managerial Environment in India.
2. Davis & Keith William C Fredrick, Business & Society.

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
<b>C01</b>	H	H	H	L	H	L	H	H	L
<b>C02</b>	L	L	L	H	L	H	L	L	H
<b>C03</b>	H	M	M	M	L	M	H	M	M
<b>C04</b>	L	H	H	M	H	M	L	H	M
<b>C05</b>	H	H	L	H	M	H	H	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BMAA01	Business Mathematics	4	4	0	0	Theory

**Introduction:**

To enable the students to apply mathematical knowledge to solve business problems.

**Course Outcome:**

CO1	:	To familiarizes the Simple and compound interest
CO2	:	To provide the basic concepts of Matrix of Rank of matrix
CO3	:	To provide practical exposure on Profit and Loss formulae and cash discount
CO4	:	To understanding the statistics of collection of data and Mean, Median, Mode concept
CO5	:	To provide practical exposure of Standard deviation and co-efficient variation

**Unit I:**

[12 Periods]

Set Theory - Arithmetic and Geometric Series - Simple and Compound Interest.

**Unit II:**

[12 Periods]

Matrix: Basic Concepts -Addition and Multiplication of Matrices -Inverse of a Matrix -Rank of Matrix

**Unit III:**

[12 Periods]

Profit and Loss Terms and Formulae- Trade discount- Cash discount- Problems involving cost price- Selling Price- Trade discount and Cash Discount.

**Unit IV:**

[12 Periods]

Meaning and Definition of Statistics -Collection of data -Primary and Secondary -Classification and Tabulation -Diagrammatic and Graphical presentation Measures of Central tendency -Mean- Median- Mode -simple problems.

**Unit V:**

[12 Periods]

Measures of Dispersion -Range- Quartile Deviation- Standard Deviation and Co-efficient of Variation.

**Textbook:**

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi) (Unit I to III)

**Reference:**

1. Business Mathematics and Statistics – Navaneetham, Trichy.
2. Statistics by R.S.N. Pillai, Mrs. Bhagavathi.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BMAA02	Business Statistics	4	5	0	0	Theory

**Introduction:**

Business statistics is the science of good decision making in the face of uncertainty and is used in many disciplines such as financial analysis, econometrics , auditing, production and operations including services improvement and marketing research".

**Course Outcome:**

CO1	:	To familiarizes the concept of statistics
CO2	:	To provide practical exposure on calculation of measures of average
CO3	:	To provide practical exposure on calculation of measures of correlation and irrigation
CO4	:	To introduce the students about the concept of provability
CO5	:	To provide practical exposure on calculation of trend analysis

**Unit I:** [12 Periods]

Meaning and Definition of Statistics - Collection of data - Primary and Secondary - Classification and Tabulation - Diagrammatic and Graphical presentation Measures of Central tendency - Mean, Median, Mode - Simple Problems

**Unit II:** [12 Periods]

Measures of Dispersion - Range, Quartile Deviation, Standard Deviation and Co efficient of Variation.

**Unit III:** [12 Periods]

Correlation - Meaning and Definition - Karl Pearson's Co efficient of Correlation. - Spearman's Rank Correlation. - Regression Analysis - Regression in two variables - Uses of Regression.

**Unit IV:** [12 Periods]

Time Series - Meaning - Components and Models - Business forecasting - Methods of Estimating trend - Graphic. - Semi average. - Moving average - Seasonal Variation - Method of Simple average

**Unit V:** [12 Periods]

Index Numbers - Meaning, Uses and Methods of Construction - Un weighted and Weighted index numbers - Tests of an Index number - Cost of living index number. - interpolation: Binomial, Newton's.

**Textbook:**

1. Statistical Methods by S.P. Gupta (S. Chand and Sons, Delhi,2011) (Unit I to V)

**Reference:**

1. Business Mathematics and Statistics – Navaneethan, Trichy.
2. Statistics by R.S.N. Pillai, Mrs. Bhagavathi.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA03	Entrepreneurial Development	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	:	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.

**Textbook:**

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

**Reference:**

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	P02	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
19BCCS01	Principles of Auditing	4	5	0	0	Skilled

### 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	Articulate knowledge of fundamental audit concepts.
CO2	Apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	Explain the legal framework under which Internal Control, Internal Check And Internal Audit
CO4	Demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing voucher
CO5	Outline the role of verification and valuation of assets

### Unit-I: periods)

(12

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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L	H	H	L	H	H	H	H
CO2	H		L	L	L	H		H
CO3	M	H	L		L			
CO4		L	L	H	L		L	H
CO5	L	L	L		L	L	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSS01	Banking Theory Law and Practice	4	4			Skilled

### Introduction

The course defines the concepts of the banker and the customer; explains the general and special relationship between them; delineates the rights and obligations of a banker; narrates the procedure for opening, operation and closing of Savings, Current and Term deposits; deals with essential features of Negotiable instruments like Bills of exchange, Cheque and Promissory Note, describes the duties and statutory protection available to paying banker and collecting banker and examines the features and application of Indian banking regulation Act in recovering bank credit.

### Course Outcome:

CO1	:	Evaluate the procedure for opening, operation and closing of various types of deposit accounts.
CO2	:	Analyze the features of different types of Negotiable Instruments like Cheque, Bill of Exchange, Promissory Note, etc.
CO3	:	Apply the role of paying banker and collecting banker and Understand the general and special relationship between the banker and the customer
CO4	:	Create awareness of features and types of Negotiable instruments in Indian Bank.
CO5	:	Analyze the duties and responsibilities of paying banker and collecting banker

### Unit -I:

(12 periods)

Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account.

### Unit -II:

(12 periods)

Opening of Account – Special Types of Customer – Types of Deposit – Bank Pass Book – Collection of Banker – Banker Lien.

**Unit -III: (12 periods)**

Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course.

**Unit -IV: (12 periods)**

Loan And Advances By Commercial Bank Lending Policies of Commercial Bank - Forms of Securities – Lien Pledge Hypothecation and Advance Against the Documents of Title to Goods – Mortgage.

**Unit -V: (12 periods)**

Position of Surety – Letter of Credit – Bills and Supply Bill - Purchase and Discounting Bill Traveling Cheque- Credit Card- Teller System.

**Text Book:**

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.

**Reference Books:**

1. Reddy & Appannah : Banking Theory and Practice.
2. Natarajan & Gordon : Banking Theory and Practice.

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	PO7	PO8
C01	H	H	L	L	H	L	H	L
C02	L	L	H	H	L	H	L	H
C03	M	M	M	M	H	M	H	M
C04	H	H	H	M	L	M	L	H
C05	H	L	M	H	H	H	H	M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC01	Financial Services	0	0	0	2	Theory

**Introduction:**

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

**Course Outcome:**

CO1	:	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the Various types of financial products and services available in our country.
CO2	:	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	:	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	:	The course provides the knowledge about Mutual fund
CO5	:	The subject of finance, provides the knowledge about Credit Ratings

**Unit I:** [12 Periods]

Depict the difference between brick and mortar system vs online merchant banking

**Unit II:** [12 Periods]

Create a Estimation for purchasing LG Home theatre for Rs65000 with a down payment of Rs5000.

**Unit III:** [12 Periods]

List out the procedures of applying venture capital with a banker for starting a new business.

**Unit IV:** [12 Periods]

How to open a mutual fund account with agent

**Unit V:**

[12 Periods]

Write a letter seeking for your CIBIL scores with the financial institution

**Textbook:**

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

**Reference:**

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Dharmaraj(2007) Financial Services, S. Chand & Sons Ltd., New Delhi

**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	H	L	L	
CO2	L	H	H	L	H	H	L	L	L
CO3	L	H	H	L	H	H	H	H	L
CO4	H	H	H	L	H	H	H	L	H
CO5	H	H	H	L	H	H	H		H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC01	Financial Services	4	5	0	0	Theory

**Introduction:**

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

**Course Outcome:**

CO1	:	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the Various types of financial products and services available in our country.
CO2	:	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	:	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	:	The course provides the knowledge about Mutual fund
CO5	:	The subject of finance, provides the knowledge about Credit Ratings

**Unit I:**

[12 Periods]

Financial Services – Meaning – Classification – Scope – Fund Based Activities – Non-Fund Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – Challenges facing the Financial Service Sector. Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks.

**Unit II:**

[12 Periods]

Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing.

**Unit III:**

[12 Periods]

Venture Capital – Concept – Meaning – Features – Scope of Venture Capital – Importance – Method of Venture Financing – Suggestion for the Growth of Venture Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting – Benefits of Factoring.

**Unit IV:**

[12 Periods]

Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization – Benefits – Derivatives – Kinds – Forward, Future, Options and Swaps.

**Unit V:**

[12 Periods]

Credit Rating – Definition and Meaning – Functions of Credit Rating – Origin – Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India: CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India.

**Textbook:**

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

**Reference:**

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Dharmaraj(2007) Financial Services, S. Chand & Sons Ltd., New Delhi

**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	H	L	L	
CO2	L	H	H	L	H	H	L	L	L
CO3	L	H	H	L	H	H	H	H	L
CO4	H	H	H	L	H	H	H	L	H
CO5	H	H	H	L	H	H	H		H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMS02	Customer Relationship Management	4				Skill

### Introduction:

This course introduces the various communication options available in a business context so that students can make appropriate choices in the workplace. Students will gain confidence in their ability to communicate by practicing and receiving feedback on business communication skills.

### Course Outcome:

CO1	: Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.
CO2	: Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
CO3	: Develop insights to students about technological revolution and corporate culture in CRM.
CO4	: Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
CO5	: Determine the customer relationship management is developed to other business and its importance to the success of the business entity.

**Unit-I**

**(12-Periods)**

CRM Concepts – Acquiring Customers – Customer Loyalty and Optimizing Customer Relationships – CRM Defined – Success Factors the Three Levels of Service/ Sales Profiling – Service Level Agreements (SLAS) - Creating and Managing Effective SLAS.

**Unit-II**

**(12-Periods)**

CRM In Marketing – One-To-One Relationship Marketing – Cross Selling & Up Selling – Customer Retention-Behavior Prediction – Customer Profitability & Value Modeling – Channel Optimization – Event-Based Marketing – CRM and Customer Service – The Call Centre, Call Scripting – Customer Satisfaction Measurement.

**Unit-III**

**(12-Periods)**

Sales Force Automation – Sales Process- Activity, Contact- Lead and Knowledge Management – Field Force Automation – CRM links in E-Business – E-Commerce and Customer Relationships on the Internet – Enterprise Resource Planning (ERP)– Supply Chain Management (SCM) – Supplier Relationship Management (SRM) – Partner Relationship Management (PRM).

**Unit-IV**

**(12-Periods)**

Analytical CRM – Managing and Sharing Customer Data – Customer Information Databases – Ethics and Legalities of Data Use – Data Warehousing and Data Mining Concepts – Data Analysis – Market Basket Analysis (MBA), Click Stream Analysis, Personalization and Collaborative Filtering.

**Unit-V**

**(12-Periods)**

CRM Implementation – Defining Success Factors – Preparing a Business Plan Requirements-justification and processes – Choosing CRM tools – Defining functionalities – Homegrown Versus out-Sourced Approaches – Managing Customer Relationships – Conflict Complacency- Resetting the CRM Strategy - Selling CRM Internally – CRM Development Team – Scoping and Prioritizing - Development and Delivery – Measurement.

**Text Book:**

1. V. Kumar & Werner J., CRM, Willey India, 2008

**Reference Books:**

1. Bernd H Schmitt: CUSTOMER EXPERIENCE MANAGEMENT: A Revolutionary Approach

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCPC01	Business Law	4	0	0	4	Core

**Introduction:**

To enlighten the students' knowledge on business law.

**Course Outcome:**

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act 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:**

1. N.D Kapoor, -Business Law, Sultan Chand & Sons, New Delhi – 2005.

**Reference Books:**

- 1 R.S.N Pillai & Bhagavathi, -Business Law, New Delhi – 2005.
- 2 M.R Sreenivasan, -Business Law, Margham Publications.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAS01	Services Marketing	3	5	0	0	Theory

**Introduction:**

To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business.

**Course Outcome:**

CO1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products.
CO2	:	Demonstrate knowledge of segmentation and approach to target market.
CO3	:	Develop strategies and positioning product/services in the market.
CO4	:	Specify and analyse the consumers' expectation in services
CO5	:	To acquire knowledge on emerging trends in service marketing.

**Unit I:**

[12 Periods]

Nature and scope of services : Introduction, meaning of services, 7Ps of service marketing, difference between services and tangible products, service sector, classification of services, growth of service sectors and service industries.

**Unit II:**

[12 Periods]

Segmenting and targeting of services: Introduction, Need for segmentation of services, bases of segmentation of services, segmentation strategies in service marketing, need for targeting, Approaches to Target Marketing.

**Unit III:**

[12 Periods]

Positioning of services: Positioning of services, positioning strategies for services, positioning Through Product/Service Delivery Strategies, Positioning through Pricing Strategies, Positioning through Distribution Strategies, positioning through Sales Promotion and Advertising, Service Differentiation Strategies

**Unit IV:**

[12 Periods]

Consumer experience in services marketing: Introduction, Customer Expectations in Services, Service Costs Experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight.

**Unit V:**

[12 Periods]

Emerging issues in services marketing: Introduction, Service Marketing in e-Commerce and e-Marketing, and Telemarketing Services, Service Marketing Research for Global Markets and Rural Markets, Innovations in Services Marketing, Ethical Aspects in Service Marketing.

**Textbook:**

1. Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition – TMH
2. Services Marketing – Rampal Gupta - Galgotia Publications.
3. Services Marketing - Christopher Lovelock – Pearson Publications.

**Reference:**

1. 1. Adrian Payne- The Essence of Service Marketing, Prentice- Hall of India,
2. Hellen Woodruffe - Service Marketing, Macmillan India Ltd. Delhi, 1997.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPS01	Portfolio Management	4	5	0	0	Theory

**Introduction:**

**Course Outcome:**

CO1	:	Know the Portfolio strategies	
CO2	:	Study the various approaches to security analysis and	
CO3	:	Reduced operational risk for investors and strengthening of fiduciary controls	
CO4	:	Understand Portfolio construction and performance evaluation	

**Unit I:** [12 Periods]

Portfolio Management-Definition- Concept of Portfolio Management -Types-Objectives of Portfolio Management - Needs and Problems of portfolio -Strategies: Passive Portfolio Management Strategy-Buy and Hold Indexing, portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory.

**Unit II:** [12 Periods]

Traditional approach of Portfolio construction: Steps in traditional approach- Analysis of constraints- Determination of Objectives- Selection of Portfolio

**Unit III:** [12 Periods]

Modern approach of Portfolio construction-Simple Markowitz Portfolio optimization-Simple Sharpe Portfolio Optimization-Ranking of securities-Selection of the best Portfolio.

**Unit IV:** [12 Periods]

Portfolio Performance Evaluation: Dimensions of Evaluation - Sharpe Measure - Treynore Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance

**Unit V:** [12 Periods]

Portfolio Revision: Measures of Return-Formula plan-Purchase and Sale of Stock-Types of Orders-Rebalancing-Upgrading, Cost of Revision: Trading fees-Commissions- Transfer charges-Tax Implications-Window Dressing

**Textbook:**

1.Punithavathy Pandian - Security Analysis and Portfolio Management Vikas Publishing House (P) Ltd.

**Reference:**

1. Donald E.Rosche - Security Analysis and Portfolio Management Ronald J. Jordo Prentice Hall of India (P) Ltd. New
- 2.Security analysis and Portfolio management - Fischer and Jordan

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE01	Goods & Service Tax	4	6	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:****[12 Periods]**

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:****[12 Periods]**

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:**

**[12 Periods]**

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:**

**[12 Periods]**

. 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:**

**[12 Periods]**

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
19BCME01	Logistics and Supply Chain Management	5	5	0	0	Theory

**Introduction:**

International logistics is the process of planning and managing the flow of goods and products in your company's supply chain from acquisition to customer purchase, where part of the process involves crossing at least one international board.

**Course Outcome:**

CO1	:	Explain and illustrate the significance of logistics operations within a globalised context
CO2	:	Examine the key challenges and levels of risks involved in international logistics to ensure it operates appropriately within global context
CO3	:	Describe and explain logistics services and operations on an international scale
CO4	:	Demonstrate a critical understanding of the various transport modes available and their characteristics in international logistics
CO5	:	Apply international logistics knowledge and practices in international trade operations

**Unit I:**

**[12 Periods]**

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries.

**Unit II:**

**[12 Periods]**

Logistics Activities: – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics.

**Unit III: [12 Periods]**

Modelling logistics systems - Simulation of logistic systems - Dimensions of Logistics and SCM – The Macro perspective and the macro dimension – Logistic system analysis strategy, Logistical Operations Integration, Customer service.

**Unit IV: [12 Periods]**

Fundamentals of Supply Chain and Importance, Development of SCM concepts and Definitions Supply chain strategy, Strategic Supply Chain Management and Key components. Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

**Unit V: [12 Periods]**

Supply Chain Relationships - International and global issues in logistics - Role of government in international logistics and Principal Characteristics of logistics in various countries and regions – balance score card- bench marketing.

**Textbook:**

1. International Logistic and Supply Chain Management. Martin Christopher, FT Press Publisher.

**Reference Books :**

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000
2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAE01	Brand Management	4	5	0	0	Theory

### Introduction:

To develop knowledge of branding frameworks, strategies and brandings role within business and know the value of a brand to an organization.

### Course Outcome:

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
CO5	:	Analyse the buyer problem, buyer decision making process and Post-purchase Behaviour

### Unit I: Introduction to Brand Management

[12 Periods]

Concept of Branding, Significance of Branding, Brand – Types, Difference between Product and Brand; Branding Challenges ; Overcoming Branding Challenges; E- Branding.

### Unit II: Brand Extensions

[12 Periods]

Concept of Brand Extensions, Types of Brand Extensions, Need for Brand Extensions, Pros and Cons of Brand Extensions, Category – related Extensions, Image –related Extensions, Unrelated Extensions

### Unit III: Brand Equity

[12 Periods]

The concept of Brand Awareness, Brand Identity, Brand Image, Brand Personality Brand Equity; Creating brands in a competitive market; Brand Positioning & Repositioning, Brand Associations, Using Brand Elements to create brand equity.

**Unit IV: Introduction to Buyer Behaviour**

**[12 Periods]**

Understanding the Basics of Buyer Behaviour, Types of Buying Decision Behaviour, Black – Box Model of Consumer Behaviour.

**Unit V: Buyer Decision Process**

**[12 Periods]**

Buyer Decision Making: Problem Identification, Information search, Sources of Information, evaluation of alternatives, purchase decision, Post-purchase Behaviour.

**Textbook:**

1. Brand Management - Gulnar sharma, Karan Singh Khundia – Himalaya Publishing House
2. Brand Management: Principles and Practices - Kirti Dutta - Oxford University Press.
3. Brand Management: The Indian Context - YLR Moorthi - Vikas Publishing House
4. Consumer Behaviour - Schiffman and Lannik – PHI 5. Consumer Behaviour - Suja Nair - Himalaya Publishing House

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

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
<b>CO1</b>		L		M	M		H		
<b>CO2</b>	L		L			M	M		
<b>CO3</b>		L		M		H		H	
<b>CO4</b>	L		L		M		H		
<b>CO5</b>		L		M	M			H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPE01	E-Commerce	4	5	0	0	Theory

**Introduction:**

E-Commerce is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the internet.

**Course Outcome:**

CO1	:	To Identify and understand Business models and strategy of e-commerce
CO2	:	To Acquire knowledge in Computers
CO3	:	To Know more about Network service and payment system in e-commerce
CO4	:	To Understand the E- On line banking and various delivery channels
CO5	:	To Know about E-commerce technology and security issues

**Unit I:**

**[12 Periods]**

Electronic commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.

**Unit II:**

**[12 Periods]**

Introduction to computers- Importance of Computers- Computer Applications in various-Areas of Business- General Application of Computers in Various Fields. Fundamentals of Computers: Classification of Computers- Basic Principles of operation of Digital Computer- Computer system- computer virus- Development of computers and Computer Generation- Computer Number System.

**Unit III: [12 Periods]**

Network services – secure messaging – payment systems in e-commerce – Structured electronic documents.

**Unit IV: [12 Periods]**

E-online Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)-uses- computerization in clearing houses- Telebanking- Electronic Money Transfer(EMT)-Paytm-E-Cheque- Financial Transactions Terminals - MICR Cheques- e-Banking in India.

**Unit V: [12 Periods]**

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money-infrastructure and fraud prevention for M-payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care.

**Textbook:**

1. R.Saravana Kumar R.Parameswaran T.Jayalakshmi ., Information Technology S.Chand 2015  
Revised Edition

2.V.Rajaraman Essentials of E-Commerce Technology PHI Learning Private Limited 2015 Revised Edition.

**Reference:**

1. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAE02	International Business	4	5	0	0	Theory

**Introduction:**

To enable students to know the basic concepts of international business, impact on foreign trade, acquire knowledge on WTO, role of World Bank and ways to administer the foreign exchange.

**Course Outcome:**

CO1	:	Analyse the role and impact of foreign trade on national economic development.
CO2	:	To acquire knowledge on Euro currency market GATT – WTO, World Bank and IMF – Functions.
CO3	:	To Know the differences between export marketing and domestic marketing
CO4	:	To Analyse the past trend and present position of India’s imports and exports
CO5	:	To broaden knowledge on Foreign exchange and its administration

**Unit I:** **[12 Periods]**

International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

**Unit II:** **[12 Periods]**

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

**Unit III:** **[12 Periods]**

Export marketing – Meaning –Differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non tariff – Export Market Analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.

**Unit IV:** [12 Periods]

Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.

**Unit V:** [12 Periods]

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

**Textbook:**

1. International Marketing Management - Varshney & Bhattachariya
2. International Business - Francis Cherunilam
3. Export Marketing - T.A.S. Balagopal
4. Money, Banking & International Trade - M.L.Seth

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE03	Financial Markets and Institutions	4	5	0	0	Theory

**Introduction:**

To acquire knowledge and understanding of the role of financial management, risk and the operation of capital markets, institutions and regulators in a market led economy.

**Course Outcome:**

CO1	:	Apply different company valuation techniques to determine the prices.
CO2	:	Describe the characteristics of different types of debt securities.
CO3	:	Describe different theories of how interest rates are determined and explain the relationship between the terms of maturity.
CO4	:	Understand the mechanics and conventions of the foreign exchange market.
CO5	:	Describe the types of securities that company can use to raise the equity capital.

**Unit I:**

**[12 Periods]**

Introduction - Overview of financial markets & securities - Role of financial institutions - depository and non-depository institutions - consolidation & competition among financial institutions - financial conglomerates. Overview of the Indian financial system including financial sector reforms.

**Unit II:**

**[12 Periods]**

Interest Rate - Loan able Funds Theory - economic forces affecting interest rates - factors affecting yield differentials of debt instruments - Term structure of interest rates: Pure Expectations Theory - Liquidity Premium Theory - Segmented Markets Theory & Preferred Habitat Theory - Yield Curve.

**Unit III:**

**[12 Periods]**

Financial Markets - Money markets – organization - economic role - instruments & regulation - Capital Markets - Primary - Secondary markets and their organization - Security market regulation and stability - Role of SEBI.

**Unit IV:**

**[12 Periods]**

Financial Services and Non Depository Institutions - Various fund based and fee based financial services - Leasing, Factoring - Forfeiting - Merchant Banking - Credit rating, Custodial services - Mutual Funds - Types of mutual funds schemes – ETFs - Hedge funds - Venture capital funds - Private equity funds and regulation.

**Unit V:**

**[12 Periods]**

Financial Inclusion - Extent of exclusion - Financial inclusion initiatives including SHG - Bank linkage Model - Micro finance - Emerging issues and regulation.

**Textbook:**

1. Kohn Meir, *Financial Institutions and Markets*, Oxford University Press -2013
2. Madura Jeff, *Financial Markets and Institutions*, South Western Cengage Learning – 2014

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE05	Strategic Management	4	5	0	0	Theory

### Introduction:

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

### Course Outcome:

CO1	:	Allocate resources to align with goals. Setting strategic priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	To analysis an organization's resources in order to achieve its goals
CO4	:	To enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	To achieve the action goals in the competitive environment.

### Unit I:

[12 Periods]

Introduction- Fundamentals of Strategy- Conceptual Evolution of Strategy- Scope and Importance of Strategies-Purpose of Business- Difference between Goals and Objectives of Business- Core Competencies of Business

### Unit II:

[12 Periods]

Strategic Management-Need- scope- features and importance of strategic management-Role of Strategists in Decision Making-Types of Strategies, Limitations of Strategic Management

**Unit III: [12 Periods]**

Strategy Formulation- Process in Strategy Formulation-Strategy Implementation and its Stages- Reasons for Strategy Failure and Methods to Overcome- Strategy Leadership and Strategy Implementation- Strategic Business Units (SBUs)

**Unit IV: [12 Periods]**

Introduction- Business Plan and Business Venture-Business Investment Strategies-Impact of Ethical Conduct, Corporate Social Responsibilities (CSR)

**Unit V: [12 Periods]**

Strategic- Culture and its Significance, Organizational Development and Change-Change Management- Leadership Styles and its Roles- Strategic management in a new globalized economy

**Textbook:**

1. Strategic Management 4th Edition, Kindle Edition, by Azhar Kazmi -2017

**Reference:**

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman.
2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSA01	Business Environment	4	6	0	0	Theory

**Introduction:**

This course systematically explores the external environment in which legal businesses operations, policies, regulations, macroeconomic, cultural, political, technological and natural.

**Course Outcome:**

C01	:	Conduct an in-Depth Analysis of a Specific Component of the Business Environment and Relate it to Organization.
C02	:	Analyze the Environment of a Business From the Legal & Regulatory, Macroeconomic, Cultural, Political, Technological and Natural Perspectives.
C03	:	Demonstrate and Develop The Conceptual Framework of Industrial Policies and Regulations in Business Environment and Generate Interest in International Business.
C04	:	Critically Assess the Social Responsibility of Business Environment of an Organization Using Selected Strategic Tools.
C05	:	Integrate the Globalization of Indian Business Environment and its Important Role of Ethical Behavior.

**Unit I:** [12 Periods]

Concept of Business Environment-Significance – Types of Environment-External and Internal-Inter-Relationship between Economic and non- Economic environment-Impact of Environment on Business and Strategic Decisions- Culture and Business- Social Responsibilities of Business.

**Unit II:** [12 Periods]

Industrial Policies and Regulations-Industrial Policy up to 1991-New Industrial Policy- Public Private-Joint and Co-operative sectors- Privatization and Disinvestments- Way of Privatization- Benefits and Arguments against privatization- Privatization in India.

**Unit III:** [12 Periods]

Technological Environment- Factors Governing Technological Environment- Patents and Trademarks- Political Environment-Political Institutions-Legislature, Executive Judiciary Activism-Industrial Policy- Rationale for Industrial Policy- Industrial Policy Resolution-Industrial Policy Act1991-Objectives- Industrial Licensing.

**Unit IV:** [12 Periods]

Social Responsibility of Business-Consumer Rights-Exploitation of Consumer- Consumer Protection- Consumer Protection Act- Carbon Credit- Corporate Governance- Reason for Growing Demand for Corporate Governance-Importance-Prerequisites-Regulatory and Voluntary Actions-Recommendations of Birla Committee.

**Unit V:** [12 Periods]

Globalization-Meaning and Dimensions-Features of Current Globalization-Essential Conditions for Globalization-Globalization of Indian Business- Foreign Direct Investment-Concept- Advantages, Disadvantages and Determinants – India’s Policy towards FDI- Multinational Corporation- Meaning- Merits and Demerits-Control Over MNC’S-MNC in India.

**Textbook:**

- 1.Francis Cherunila, Business Environment.

**Reference:**

- 1.Pruti S, Economic &, Managerial Environment in India.
- 2.Davis & Keith William C Fredrick, Business & Society.

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
<b>C01</b>	H	H	H	L	H	L	H	H	L
<b>C02</b>	L	L	L	H	L	H	L	L	H
<b>C03</b>	H	M	M	M	L	M	H	M	M
<b>C04</b>	L	H	H	M	H	M	L	H	M
<b>C05</b>	H	H	L	H	M	H	H	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAA01	Allied- Principles of Management	3	5	-	0	Theory

**Introduction:** To enable the students to learn principles, concepts and functions of Management. Identify the key competencies needed to be an effective manager.

**Course Outcomes:**

CO1	:	Discuss and communicate the management evolution and how it will affect future managers
CO2	:	Observe and evaluate the influence of Historical forces on the current practice of management
CO3	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.
CO5	:	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.

**Unit- I**

Introduction- Definition of management, nature and scope of management - Management as a science and art- Functions of management- Management and Administration-Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

**Unit--II**

Planning – Nature – Importance – Types – Steps in Planning –Decision Making – Process of Decision making – Types of Decisions – Problems involved in Decision Making.

**Unit-III**

Organizing – Types of Organization (Line and Staff, Committees, Projects, Matrix) – Organizational structure – Span of Control – Departmentalization – Informal Organization.

**Unit -IV**

Motivation – Need – Determinants of behaviour — Motivation Theories in Management (Maslow's Theory of Motivation, Herzberg's Motivation Hygiene Theory and **McGregor's Participation Theory**-Leadership styles – MBO – Management by Exception.

**Unit- V**

Co-ordination – Need for Co-ordination – Types – Techniques -- Controlling – Meaning, importance and Types of Control -Control Process.

**Textbook:**

1. P.C. Tripathy, -Principles of Management,|| Tata McGraw hill publishing Company ltd, 5th Edition, 2012, New Delhi.
2. T. Ramasamy, -Principles of Management,|| Himalaya Publishing House, First Edition, 2014.

**Reference**

1. R.K. Sharma & Shashi K.Gupta, Principles of Management
2. Bhushan Y.K, -Business Organization,|| Sultan Chand & Sons, Nineteenth Edition -2013.
3. L.M. Prasad, Principles of Management, 5<sup>th</sup> Edition, Himalaya publication, Mumbai – 2006.

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

H- High    M – Medium    B – Blank.

Course Outcomes	Program Outcomes											
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
CO1	H	H	H	H	H	H	H	H	H	M	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H
CO3	H	H	H	H	H		H	H	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H		H	H	M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAA01	ELECTIVE –Working Capital Management	3	5	-	0	Theory

### Introduction

To enable the students to learn Working capital management involves the relationship between a firm's short-term assets and its short-term liabilities. The goal of working capital management is to ensure that a firm is able to continue its operations and that it has sufficient ability to satisfy both maturing short-term debt and upcoming operational expenses.

### Course Outcomes:

CO1	:	Discuss about the Motive for holding cash, managing cash collection and disbursements
CO2	:	Observe and evaluate the Working capital, Concepts and its determinants, estimation of working capital needs .
CO3	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.
CO5	:	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.

### Course Outcomes:

#### Unit -I

Cash Management: Facets of Cash Management, Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting

#### Unit-II

Need for Working capital, Concepts and its determinants, estimation of working capital needs

#### Unit – III

Accounts Receivables Management and Factoring: Credit Policy, Nature and Goals, credit evaluation of individual accounts and its monitoring receivables, factoring: types and benefits.

#### Unit – IV

Inventory Management: Nature of Inventories, Need to hold inventories, objectives of inventory management, inventory Management techniques, inventory management process.

### Unit – V

Cash Management: Facets of Cash Management, Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.

#### Text books:

1. I. M. Pandey, Financial Management, Noida: Vikas Publishing House Private Ltd, 2010.
2. Prasanna Chandra, Fundamentals of Financial Management, New Delhi: Tata McGraw Hill, 2007.

#### References

K. Bhalla, Working Capital Management: Text and Cases, New Delhi: Anmol Publisher, 2008.

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

Course Outcomes	Program Outcomes											
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
CO1	H	H	H	H	H	H	H	H	H	M	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H
CO3	H	H	H	H	H		H	H	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H		H	H	M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCME05	Financial Derivatives	3	5	-	0	Theory

### Objectives

- To Understand the students about the concept of Derivatives and its types
- To acquaint the knowledge of Options and Futures and
- To know about Hedging and the development position of Derivatives in India

### Course Outcomes:

C01	:	Discuss about the Pricing and Trading Mechanism and Features of Forward Contract.
C02	:	Observe and evaluate the Features of Swap Underlying Assets in Exchange.
C03	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
C04	:	Practice the process of financial derivatives four functions: planning, organizing, leading, and controlling.
C05	:	Identify Strengthening of Cash Market and Regulation of Financial Derivatives in India

### Unit – I

Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Forward Market: Pricing and Trading Mechanism – Forward Contract concept – Features of Forward Contract – Classification of Forward Contracts – Forward Trading Mechanism – Forward Prices Vs Future Prices.

## **Unit – II**

Options and Swaps – Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt Equity Swap.

## **Unit – III**

Futures – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets – Futures Market Trading Mechanism - Specification of 2 the Future Contract – Clearing House – Operation of Margins – Settlement – Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

## **Unit – IV**

Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge – Concept of Stock Index –

## **Unit – V**

Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India.

## **Text Book**

1. Gupta S.L., Financial Derivatives Theory, Concepts And Problems      Phi, Delhi,  
Kumar S.S.S. FINANCIAL DERIVATIVES, PHI, New Delhi, 2007.
2. Stutz M. Rene, Risk Management & Derivatives, Cengage Learning, New Delhi.

### Reference Book

1. Chance, Don M: DERIVATIVES and Risk Management Basics, Cengage Learning, Delhi.

### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes											
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	H	H	H	H	H	H	H	H	H	M	H	H
C02	H	H	H	H		H	H		M	H	H	H
C03	H		H				H	H	H		H	M
C04	H	H	H	H	H		H	H	H	H	H	H
C05	H		H		H		H	H			H	M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE08	Cyber Law	4	5	0	0	Theory

**Introduction:**

Cyber law is the part of the overall legal system that deals with the internet, cyberspace and their respective legal issues. Cyber law covers a fairly broad area, encompassing several subtopics including freedom of expression, access to and usage of the internet, and online privacy.

**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
CO5	:	To Know the Information Technology and Electronic Governance

**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 Act 1872.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.

**Textbook:**

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

**Reference:**

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

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

Course Outcomes	Program Outcomes								
	P01	PO2	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		M		M	M		H	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCSAFC	Environmental Studies	2	2	0	0	FC

**Unit I:** [12 Periods]

A Multidisciplinary Subject – Natural Resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

**Unit II:** [12 Periods]

Ecosystem – Concepts of Ecosystem – Characteristics – Food Chains – Food Web – Ecological Pyramids – Energy Flow in an Ecosystem – Nutrient Cycling – Primary Production – Ecosystem Regulation – Ecological Succession – Major Ecosystem Types.

**Unit III:** [12 Periods]

Biodiversity and its Conservation – Diversity – Biogeographically Classification of India – Value of Biodiversity – Global Biodiversity – Biodiversity: National, Regional or Local – Hot Spots of Bio Diversity – Threats to Biodiversity – Loss of Habitat – Poaching – Man-wildlife Conflicts – Endangered Species of India – Endemic Species of India – Conservation of Biodiversity.

**Unit IV:** [12 Periods]

Environmental Pollution – Air pollution – Noise Pollution – Water Pollution – Thermal Pollution – Marine Pollution – Soil Pollution – Nuclear Hazards – Solid Waste Management – Role of an Individual in Prevention of Pollution – disaster Management.

**Unit V:** [12 Periods]

Social Issues and the Environment – From unsustainable to sustainable development – Urban problems related to energy – Water Conservation – Rainwater Harvesting – Watershed Management – Resettlement and Rehabilitation Issues – Environmental Ethics – Climate change – Global Warming – Acid Rain – Ozone Layer Depletion – Environmental Legislation.

**Textbook:**

1. Perspectives in Environmental Studies – Aubha Kaushik, C. P. Kaushik, New Age International Publishers, Second Edition, 2004.

**Reference:**

1. Basics of Environmental Science – Michael Allaby, Routledge – London, 2<sup>nd</sup> Edition, 1996.
2. Principles of Environmental Science and Technology – K. Saravanan, S. Ramachandran and R. Baskar, New Age International Publishers, 2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMAFC	Women Studies	2	2	0	0	FC

**Unit -I:** [12 Periods]

**Laws, Legal Systems and Change**

Definition - Constitutional law, CEDAW and International Human Rights – Laws and Norms – Laws and Social Context – Constitutional and Legal Framework.

**Unit -II:** [12 Periods]

**Politics of land and gender in India**

Introduction – Faces of Poverty – Land as Productive Resources – Locating Identities – Women’s Claims to Land – Right to Property - Case Studies.

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

**Women’s Rights: Access to Justice**

Introduction – Criminal Law – Crime Against Women – Domestic Violence – Dowry Related Harassment and Dowry Deaths – Molestation – Sexual Abuse and Rape – Loopholes in Practice – Law Enforcement Agency.

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

**Women’s Rights**

Violence Against Women – Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961

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

**Special Women Welfare Laws**

Sexual Harassment at Work Places – Rape and Indecent Representation – The Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

**Textbook:**

1. Nitya Rao -Good Women do not Inherit Land|| Social Science Press and Orient Blackswan  
2008

**Reference:**

1. International Solidarity Network -Knowing Our Rights|| An imprint of Kali for Women 2006
2. P.D.Kaushik -Women Rights|| Bookwell Publication 2007

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCAFC	Constitution of India	2	2	0	0	FC

**Unit I:** [12 Periods]

Making of Constitution - Constituent Assembly - Dr.Rajendra Prasath - Dr.B.R.Ambedkar - Salient features - Fundamental Rights

**Unit II:** [12 Periods]

Union Executive - President of India - Vice-President - Prime Minister - Cabinet - Functions

**Unit III:** [12 Periods]

Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers

**Unit IV:** [12 Periods]

Union Judiciary - Supreme Court - Functions - Rule of law

**Unit V:** [12 Periods]

State - Executive - Legislature - Judiciary

**Textbook:**

1. Agharwal.R.C. - National Moment and Constitutional Development – New Delhi, 1977

**Reference:**

1. Chapra B.R., Constitution of India, New Delhi, 1970
- 2.Rao B.V., Modern Indian Constitution, Hyderabad, 1975

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPYAFC	Human Rights	2	2	0	0	FC

**Unit I:** [12 Periods]

Concept of Human Values, Value Education Towards Personal Development - Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education. Personal Development: Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers. Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision

**Unit II:** [12 Periods]

Value Education towards National and Global Development - National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

**Unit III:** [12 Periods]

Impact of Global Development on Ethics and Values - Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

[12 Periods]

**Unit IV:**

Introduction – Law – Functioning of Court – Hierarchy of Courts – seeking Justice – Dragged into the Net – Help thy Neighbor – You snooze, You Lose - Crime & Punishment – Introduction to Criminal Law – Encounter with Criminal Law – Limitation and other restrictions for prosecution – Major offences and punishments - Guardianship and Minority – Civil Marriage – Compulsory Registration of Marriages – Relief through Family Court – Writing a Will.

**Unit V:**

[12 Periods]

Protection of Women under Civil Law – Protection of Women under Criminal law – Protection of Child under Civil and Criminal Law - Protection of Workmen - Consumer Protection – Consumer friendly forums – Defective and Hazardous Good – Deficiency in Service – Unfair and Restrictive trade practices – Quality of Goods – Right to Information Act – Cyber Crimes – E- Commerce.

**Textbook:**

1. Value Education – Human Rights – Learning Material, Bharathiar University, 2009.

**Reference:**

1. Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune, 2011
2. Human Rights Education for Begeiners - KWIRC , NHRC, 2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BTAAFC	YOGA	2	2	0	0	FC

**Unit I:** [12 Periods]

**Yoga and Physical Health**

Physical Structure - Three bodies - Five limitations

Simplified Physical Exercises - Hand Exercises - Leg Exercises – Breathing Exercises - Eye Exercises – Kapalapathi

Maharasanas 1-2 - Massages - Acu-puncture – Relaxation

Yogasanas - Padmasana- Vajrasanas - Chakrasanas . (Side)- Viruchasanas- Yoga muthra- Patchimothasanas – Ustrasanas - Vakkarasanas - Salabasanas

**Unit II:** [12 Periods]

**Art of Nurturing the life force and Mind**

Maintaining the youthfulness - Postponing the ageing process

Sex and Spirituality - Significance of sexual vital fluid - Married life - Chastity

Ten stages of Mind

2.4 Mental frequency - Methods for concentration

**Unit III:** [12 Periods]

**Sublimation**

Purpose and Philosophy of life

Introspection - Analysis of Thought

Moralization of Desires

Neutralization of Anger

**Unit IV:** [12 Periods]

**Human Resources Development**

Eradication of worries

Benefits of Blessings

Greatness of Friendship

Individual Peace and World Peace

**Unit V:**

[12 Periods]

**Law of Nature**

Unified force- Cause and Effect system

Purity of Thought and Deed and Genetic Centre

5:3. Love and Compassion

5.4. Cultural Education - Fivefold Culture

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BENAF C	Communicative English	2	2	0	0	FC

**Unit I:** [12 Periods]

Vocabulary building - Puzzle

**Unit II:** [12 Periods]

Common error in English - Role Play

**Unit III:** [12 Periods]

Advertising - Newspaper Reading

**Unit IV:** [12 Periods]

Write the missing Verbs - Question Framing

**Unit V:** [12 Periods]

Description - Letter writing

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BMAAFC	Quantitative Aptitude	2	2	0	0	FC

**Unit I:** [12 Periods]

Introduction: Competitive Exams – Types- Eligibility and Criteria - Public and Private sectors.

**Unit II:** [12 Periods]

Number Series – Simplifications – Average – Percentage - Profit and Loss - Partnership

**Unit III:** [12 Periods]

Time and Work - Time and Distance - Permutations and Combinations - Probability

**Unit IV:** [12 Periods]

Problems on Ages - Coding and Decoding - Blood Relation

**Unit V:** [12 Periods]

Direction Sense test - Sitting Arrangements - Syllogism

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BGE11F</b>	<b>PART I French</b>	<b>3</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>Theory</b>

Prescribed Text: **LATITUDES I**

**Unit I - IV**

Authors: Régine Mérieux

Yves Loiseau

Available at: Goyal Publishers Pvt Ltd 86,

University Block Jawahar Nagar (Kamla Nagar)

New Delhi – 110007

Tel : 011 – 23852986 / 9650597000

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11H	PART I Hindi	3	6	1	0	Theory

(Prose, Non-detailed, Grammar & Translation, Comprehension)

**Unit I:**

PROSE : NUTHAN GADYA SANGRAH

Editor : Jayaprakash

(Prescribed Lessons – only 6)

Lesson 1 – Bharathiya Sanskurthi

Lesson 3 – Razia

Lesson 4 – Makreal

Lesson 5 – Bahtha Pani Nirmala.

Lesson 6 – Rashtrapitha Mahathma Gandhi

Lesson 9 – Ninda Ras.

Publisher : Sumitra Prakashan Sumitravas,  
16/4, Hastings Road,  
Allahabad – 211 001.

**Unit II:**

NON DETAILED TEXT : KAHANI KUNJ

Editor: Dr. V.P. Amithab.

(Stories 1-6 only)

Publisher : Govind Prakashan Sadhar Bagaar,  
Mathura,  
Uttar Pradesh – 281 001.

**Unit III:**

GRAMMAR : SHABDHA VICHAR ONLY

(NOUN, PRONOUN, ADJECTIVE, VERB, TENSE, CASE ENDINGS)

Theoretical & Applied.

Book for Reference : Vyakaran Pradeep by Ramdev

Publisher : Hindi Bhavan, 36,

Tagore Town Allahabad – 211 002.

**Unit IV:**

TRANSLATION: English – Hindi only.

ANUVADH ABHYAS – III

(1-15 lessons only)

Publisher : DAKSHIN BHARAT HINDI PRACHAR SABHA  
CHENNAI – 17.

**Unit V:**

COMPREHENSION : 1 Passage from ANUVADH ABHYAS – III (16-30)

DAKSHIN BHARATH HINDI PRACHAR  
SABHA CHENNAI-17.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11M	PART I Malayalam	3	6	1	0	Theory

(Paper I Prose, Composition & Translation)

**Unit -I:** [12 Periods]

Novel

**Unit- II:** [12 Periods]

Novel

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

Short story

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

Short story

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

Composition & Translation

**Textbook:**

1. Unit I & II Pathummayude Aadu - Vaikam Muhammed Basheerr (D.C.Books, Kottayam, Kerala)
2. Unit III & IV Ente Priyappeta Kadhakal – Akbar Kakkattil) (D.C. Books, Kottayam, Kerala)
3. Unit V Expansion of ideas, General Eassay and Translation. (A simple passage from English about 100 works to Malayalam)

**Reference:**

1. Malayala Novel Sahithya Charitram-K.M.Tharakan (N.B.S.Kottayam)
2. Cherukatha Innale Innu-M.Achuyuthan (D.C Books, Kottayam)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11A	PART I Arabic	3	6	1	0	Theory

**Unit I:**

PAPER-I: PROSE AND GRAMMAR-I

**Unit II:**

(Lessons: Al-Jumlah Al-Mufeedha, Ajza Al-Jumlah, Al-Fi'l al-Madhi, Al-Fi'l-al-Mudhari', Fi'l al-Amr, Al-Fa'il, Al-Maf'uool, Al-Mubthdha Wal- Khabar)

**Textbook:**

**1. Duroos Al-Lugha Al-Arabiyya Part-I (Lesson 1 to 12)**

By Dr. V. Abdur Rahim, IFT, Perambur, Chennai-12.

**2. An-Nahwu Al-Wadeh Part-I (Al-Ibtidaiyyah - Selected Lessons) By Ali Alijarim and**

Mustafa Ameen, Al-Huda Book Stall, Calicut, Kerala

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11U	PART I Urdu	3	6	1	0	Theory

**(PROSE, GRAMMER & TRANSLATION)**

**Unit I:** [12 Periods]

Prose:

The following lessons only

1. SAIR PAHLAY DARWESH KI - Meer Amman Dehalvi
2. UMEED KI KHUSHI – Sir Syed
3. MIRZA GHALIB KE AKHLAQ WA ADAT – Moulana hali
4. ZUBAIDA KHATOON – Abdul Haleem Sharar
5. NOOR JHAN – Mohamed Hussain Azad
6. MARHOOM DI YAAD MEIN – PATRAS BUKHARI
7. SIR SYED MARHOOM AUR URDU LITERATURE – Shibi
8. KHAJA MOHINUDEEN SHITHI- Shabaz Hussain

**Unit II:** [12 Periods]

Grammar:

1. ISM AUR USKI KHISMEIN
2. ZAMEER AUR USKI KHISMIEN
3. SIFAT AUR USKI KHIMEIN
4. FE‘L AUR USKI KHIMEIN
5. LAWAZIM-E-ISM
6. ALAMAT-E-FAEL -NAY|| AUR ALAMAT-E-MAFO‘OL -KO|| KE QUAIDE BOOK FOR REFERENCE Urdu Grammar by Yaqoob Aslam

**Unit III:** [12 Periods]

TRANSLATION: A GENERAL PASSAGE FOR TRANSLATION FROM ENGLISH TO URDU

**Textbook:**

**Faizan-e-Adab** - Edited by Dr.K.Habeeb Ahmed  
[Published by Ansaar Educational & Welfare Society,  
Melvisharam- Contact No.9994965700,9443818785]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS11E	General English I	6	6	0	0	core

**Course Outcome:**

C01	:	To know the types of communication and know the body language.
C02	:	To develop the oral communication.
C03	:	To excel in written form.
C04	:	To know about the Summary, paraphrasing and paragraph preparation.
C05	:	To know about the Etiquette and Manners.

**Unit I:**

[12 Periods]

- Communication and its Types
  - Verbal and Non Verbal
  - Barriers of communication
  - Process of Communication
- Communication through Body Language
  - Eye Contact
  - Body Posture
  - Distance Contact
  - Facial Expression
  - Gestures
  - Vocal Tone
- Communication through Technology
  - Telephonic Etiquette
  - Email Etiquette
  - SMS Language

**Unit II:**

[12 Periods]

- Oral Communication
  - Public Speaking
  - Presentation Skills
  - Group Discussion
  - Interview Techniques
  - Public Speech
  - Dialogue Writing

**Unit III:** [12 Periods]

- **Written Communication**
  - Report Writing
  - Note making
  - Précis Writing
  - Letter Writing
  - Documenting

**Unit IV:** [12 Periods]

- **Reading and Understanding**
  - Close reading
  - Comprehension
  - Summary paraphrasing
  - Analysis and interpretation
  - Translation
  - Literary/ knowledge texts

**Unit V:** [12 Periods]

- **Etiquette and Manners**
  - Table Etiquette
  - Workplace Etiquette
  - Social Etiquette
  - Dress Etiquette
  - Toilet Etiquette

**Textbook:**

1. Dr. M. Richard Robert Raa. (2015). Developing Communication Skills . Laxmi Publications (P) Ltd. New Delhi.

**Reference:**

1. 1. Meenakshi Raman & Sangeetha Sharma, Technical Communication, Oxford University Press, (2015).
2. Krishna Mohan, Developing Communication Skills, Macmillan, (2009).

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	L	H	L	H	H	L	H
C02	L	H	L	L	H	H	H	H	L
C03	H	H	H	H	L	L	H	L	H
C04	L	L	H	H	H	H	L	L	L
C05	H	H	L	H	H	L	H	L	H