

DEPARTMENT OF COMMERCE

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

**Rathinam Techzone, Pollachi Road, Eachanari,
Coimbatore – 641021**



**Syllabus for
B.Com
(I to VI Semester)**

2017-2018 Batch on-wards

Vision and Mission of the Institution:

VISION

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

MISSION

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

MOTTO

Meaningful INDUSTRY- READY education and research by all means.

Vision and Mission of the Department:

VISION

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

MISSION

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

PEO1	: Graduates are competent, creative and highly valued professionals in industry and academia.
PEO2	: Flexible and adaptable in the workplace, possess the capacity to embrace new opportunities for emerging Accounting concepts.
PEO3	: Graduates of the program will continue to develop Professional skills, values, team spirit, and high leadership to accept the challenges in the Industry and Academics.
PEO4	: Graduates of the program will continue to develop, excel in contemporary business knowledge and develop an inclination towards lifelong learning.
PEO5	: Graduates will have a successful career in all Accounting and Finance firms and can pursue higher education and research.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Graduates will have Creativity & international accounting Proficiency at low cost.	PEO1, PEO2
Graduates will go for further higher studies in various majors & will have career opportunities in both national and international level.	PEO3, PEO5
Graduating this industrial demanding course, graduates will able to solve and lead the field that chosen by them as required in modern times.	PEO3, PEO4
Graduates will have high educational and research skills needed for management needs.	PEO3, PEO5

Mapping of Department Mission to PEO

Department Mission	PEO's
Graduates will have Creativity & international accounting Proficiency at low cost.	PEO1, PEO2
Graduates will go for further higher studies in various majors & will have career opportunities in both national and international level.	PEO3, PEO5
Graduating this industrial demanding course, graduates will able to solve and lead the field that chosen by them as required in modern times.	PEO3, PEO4
Graduates will have high educational and research skills needed for management needs.	PEO3, PEO5

Program Outcomes (PO)

PO1 :	To prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP).
PO2 :	To Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
PO3 :	To Apply accounting concepts and methods to interpret financial statements for evaluating the financial position and performance of organizations.
PO4 :	To Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business.
PO5 :	To Identifying ethical issues associated with accounting and business situations and apply appropriate principles of ethics and civic responsibility.
PO6 :	To Using analytical and research tools to monitor evolving accounting standards and practices and to maintain professional skills in a changing business environment
PO7 :	Demonstrate their ability to apply a range of analytical frameworks to problems, policy issues, case studies and other forms of assessment.
PO8 :	To evaluate the problems in a systematic way, informed by a range of relevant knowledge, tools and techniques and act autonomously in planning and implementing tasks in a professional setting.

Correlation between the POs and the PEOs

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

Components considered for Course Delivery is listed below:

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

Mapping of POs with Course Delivery:

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

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Scheme of Curriculum for B.Com

For the students admitted in the Batch during 2017 - 2018

Board of Studies – Commerce (UG)

S.No	Sem	Part	Type	Subject & Paper	Credit	Hour	Int	Ext	Total
1	1	I	L1	Language - I	3	6	40	60	100
2	1	II	E1	English for Communication	3	6	40	60	100
3	1	III	C1	Core Theory-I - Financial Accounting	4	6	40	60	100
4	1	III	CP1	Core Practical -Computer Application in Commerce (Ms office)	4	5	40	60	100
5	1	III	A1	Allied -I- Accountant in Business	4	5	40	60	100
6	1	IV	AEC1	Ability Enhancement Compulsory Course-I - Environmental Studies @	2	2	50	0	50
7	1	V	VAC	Value Added Course -I @	2	0	100	0	100
1	2	I	L2	Language - II	3	6	40	60	100
2	2	II	E2	English for Commerce	3	6	40	60	100
3	2	III	C2	Core Theory-II Management Accounting	4	6	40	60	100
4	2	III	CP2	Core Practical - II Tally-I	4	5	40	60	100
5	2	III	A2	Allied - II- Statistics in Business	4	5	40	60	100
6	2	IV	AEC2	Ability Enhancement Compulsory Course-II – Human Rights @	2	2	50	0	50
7	2	V	VAC	Value Added Course -II @	2	0	100	0	100
1	3	III	C3	Core Theory III Financial Reporting	4	5	40	60	100
2	3	III	C4	Core theory -IV- Digital Marketing	4	5	40	60	100
3	3	III	CP3	Core Practical - III -Tally- II	4	6	40	60	100
4	3	III	A3	Allied- III- Entrepreneurial Development Program	4	5	40	60	100
5	3	III	CP4	Core Practical IV (Industrial Training Report)	2	0	0	50	50
6	3	IV	S1	Skill Enhancement Course – I Global Corporate and Business Law	4	5	40	60	100
7	3	IV	AEC3	Ability Enhancement Compulsory Course-III(Tamil/Advanced Tamil or Non Major Elective I(Yoga for Human Excellence/Women"s Right/Career Enhancement-I)) @	2	2	50	0	50
8	3	V	VAC	Value Added Course -III @	2	0	100	0	100
9	3	VI	IDL	Inter Department Learning -I #	2	2	0	100	100
1	4	III	C5	Core Theory-V-Corporate Accounting	4	6	40	60	100
2	4	III	C6	Core Theory-VI- Principles of Insurance	4	5	40	60	100
3	4	III	CP5	Core Practical -V-Practical Application in Banking Business	4	5	40	60	100
4	4	III	A4	Allied-IV Research Methods for Business	4	5	40	60	100

5	4	IV	S2	Skill Enhancement Course – II Financial Management	4	5	40	60	100
6	4	IV	AEC4	Ability Enhancement Compulsory Course-IV(Tamil/Advanced Tamil or Non Major Elective I(Yoga for Human Excellence/Women`s Right/Career Enhancement-II)) @	2	2	50	0	50
7	4	V	VAC	Value Added Course -IV @	2	0	100	0	100
8	4	VI	IDL	Inter Department Learning -II #	2	2	0	100	100
1	5	III	C7	Core Theory - VII Performance Management	4	5	40	60	100
2	5	III	C8	Core Theory- VIII-Taxation	4	5	40	60	100
3	5	III	EL1	Elective - I	5	5	40	60	100
4	5	III	EL2	Elective - II	5	5	40	60	100
5	5	III	CP5	Core Practical-V-Business Analysis Report in (SPSS)	4	5	40	60	100
6	5	IV	S3	Skill Enhancement Course – III Auditing and Assurance	4	5	40	60	100
7	5	V	VAC	Value Added Course -V @	2	0	100		100
1	6	III	C9	Core Theory - IX Cost Accounting	4	6	40	60	100
2	6	III	EL3	Elective - III	4	5	40	60	100
3	6	III	EL4	Elective - IV	4	5	40	60	100
4	6	III	CP6	Core Project-I	10	8	80	120	200
5	6	IV	S4	Skill Enhancement Courses – IV Investment Management	4	6	40	60	100
6	6	V	EX	Extension Activity	2	0	50	0	50
					154	180	2030	2170	4200

Elective	Sub Code	Subject
Elective-I	17BCM5EA	Banking Law and Practice
	17BCM5EB	Company Law
	15BCM5EC	Business Finance
Elective-II	17BCM5ED	Logistics and Supply chain management
	17BCM5EE	Brand Management
	17BCM5EF	Micro Finance
Elective-III	17BCM6EA	Human Resource Management
	17BCM6EB	Indian Stock Market
	17BCM6EC	International Business
Elective-IV	17BCM6ED	Business Management
	17BCM6EE	Strategic Management
	17BCM6EI	Marketing Research

INTER DEPARTMENTAL LEARNING

IDL	Sub Code	Subject
SEM 3 & 4		Financial Accounting
		Banking Correspondents
		Finance for Non-Financial Managers

Mapping of Courses and POs:

S- Strong Correlation M – Medium Correlation B – Blank

Course Code	Course Name	Program Outcomes							
		P01	P02	P03	P04	P05	P06	P07	P08
	Financial Accounting	S	S	S	S	S	S	S	S
	Computer Application in Commerce (MS office)	M	S	M	S	M	M	S	S
	Accountant in business	S	S	M	S	S	M	S	M
	Management Accounting	M	S	S	S	M	M	S	M
	Tally-I	M	S	M	S	M	M	S	S
	Statistics in Business	S	S	M	S	S	M	S	M
	Financial Reporting	S	S	S	S	S	S	S	S
	Digital Marketing	S	S	M	S	S	M	S	M
	Tally- II	M	S	M	S	M	M	S	S
	Entrepreneurial Development Program	M	M	M	S	S	M	S	S
	Corporate and Business Law	M	M	M	M	S	M	S	S
	Corporate Accounting	S	S	S	S	S	S	S	S
	Principles of Insurance	M	M	M	M	S	M	S	M
	Practical Application in Banking Business	M	S	M	S	M	M	S	S
	Research Methods for Business	M	M	M	M	M	S	S	S

Semester-I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM13A	Core - I - Financial Accounting-I	4	6		0	Core

Introduction

This is an introductory financial accounting course designed to develop fundamentals of financial accounting. This course will help students develop skills in applying financial accounting principles to record basic economic transactions, summarize and present such transactions in financial statements as well as to understand and analyze reported accounting information.

Course Outcome

CO1	:	To examine the context and purpose of financial reporting
CO2	:	To understand the qualitative characteristics of financial information and Demonstrate the use of double-entry and accounting systems
CO3	:	To record financial transactions and events.
CO4	:	Prepare basic financial statements for incorporated and unincorporated entities.
CO5	:	Prepare simple consolidated financial statements and Interpretation of financial statements

Unit- I

[12 Periods]

The context and purpose of financial reporting -The scope and purpose of financial statements for external reporting - Users and stakeholders needs -The main elements of financial reports -The regulatory framework -legislation and regulation, reasons and limitations, relevance of accounting standards- Duties and responsibilities of those charged with governance- The qualitative characteristics of financial Information's.

Unit- II

[12 Periods]

The use of double-entry and accounting systems- Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals- Recording transactions and events.

Unit- III

[12 Periods]

Sales and purchases, Cash, Inventory, Tangible non-current assets and Depreciation, Intangible non-current assets and amortization - Accruals and prepayments - Receivables and payables -Provisions and contingencies-Capital structure and finance cost.

Unit- IV

[12 Periods]

Preparation of Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations - Suspense accounts - Statements of financial position - Statements of profit or loss and other comprehensive income -Disclosure notes - Events after the reporting Periods -Statements of cash flows - Incomplete records.

Unit - V

[12 Periods]

Preparing simple consolidated financial statements- Subsidiaries and Associates - Interpretation of financial statements - Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements

Text book

1. Financial Accounting, S.P.Jain & KL Narang, Kalyani Publishers - 2015.

Reference Book

1. Fundamentals of Financial Accounting, T.S.Reddy, A.Murthy , Margham publications -2016.
2. Shukla &Grewal, Advanced Accounting –S. Chand - New Delhi.

Mapping of Course Outcomes with Program Outcome

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

Semester: I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM13P	Core Practical I - Computer Application in Commerce (MS-Office)	4		-	6	Core

Introduction

To enlighten the students to study the technical language computers this is related with business in the modernized world.

Course Outcome

CO1	:	To introduce the students about basics of MS-Office
CO2	:	To provide practical knowledge exposure to MS- Word
CO3	:	To provide practical knowledge exposure MS-Excel
CO4	:	To provide practical knowledge exposure MS- Power Point
CO5	:	Develop the competence of database management

I - MS WORD

[12 Periods]

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, 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

[12 Periods]

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

[12 Periods]

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.
5. 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

[12 Periods]

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. Surtis Frye, Joyce Cox, Steve Lambert, “Microsoft Office System “Step By Step, 2007.

Reference books

1. Nance Muir, “Microsoft Office- Power Point 2007 Plain and Simple”, Amazon.Com.
2. Microsoft office 2016 Word, Excel, One notebook –Vol 1.

Mapping of Course Outcomes with Program Outcome

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

Semester: I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM1AA	Accountant in Business	4	6	-	0	Core

Introduction

Accounting is a system meant for measuring business activities, processing of information into reports and making the findings available to decision makers.

Course Outcome

CO1	: Understand business organization structure, functions and the role of corporate governance.
CO2	: Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance
CO3	: Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
CO4	: Understand the importance of personal effectiveness as the basis for effective team and organizational behavior.
CO5	: Recognize that all aspects of business and finance should be conducted in a manner, which complies with and is in the spirit of accepted professional ethics and professional values.

Unit- I

[12Periods]

Business organizations, its stakeholders and external environment- Macroeconomic and micro economic factors- Social, Demographic, Technological, Environmental and Competitive factors- Business organization- Structure, Culture and Committees- Corporate Governance and Social Responsibility.

Unit- II

[12Periods]

Accounting and Reporting systems-Relationship with other business functions- Law and regulations- Accounting and Auditing- The sources and purpose of internal and external financial information- Financial systems, Procedures and IT applications- Internal controls of data and compliance- Prevention of fraud and fraudulent behavior.

Unit- III

[12Periods]

Leadership, Management and Supervision- Recruitment and Selection- Individuals and Group behavior in an organization- Team -formation, development and management- Motivating individuals and groups, Learning and Training, Performance Appraisal and Review.

Unit- IV

[12Periods]

Personal effectiveness- Consequences of ineffectiveness- Competence frameworks and personal development- Conflicts- Sources and techniques for resolution and referral- Communicating in business.

Unit- V

[12Periods]

Professional Ethics in accounting and Business- Fundamental principles- Role of regulatory and professional bodies in promoting ethical standards- Corporate code of ethics- Ethical Conflicts and dilemmas.

Text Book

1. Accountant in Business, BPP Learning Media LTD, 2016.

Reference Book

1. Accountant in Business, Becker Educational Development Corp., 2016.
2. Accountant in Business, Kaplan Publishing, 2016.

Mapping of Course Outcomes with Program Outcome

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

Semester- II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM23A	Core-II- Management Accounting	4	6		0	Core

Introduction

It provides concepts of accounting, which enables a business to conduct more efficiently.

Course Outcome:

CO1	: Explain the nature, source and purpose of management information
CO2	: Explain and apply cost accounting techniques
CO3	: Prepare budgets for planning and control to the organization
CO4	: Compare actual costs with standard costs and analyze any variances to the management.
CO5	: Explain and apply performance measurements and monitor business performance in the organization.

Unit- I

[12 Periods]

The nature, source and purpose of management information -Accounting for management-Role and purpose – strategic, tactic and operational panning- Attributes of good information- imitations of management information, Sources of data – Sampling techniques-, Cost classification –production and non-production costs- different types of cost behavior- cost objects, cost UNITS and cost centers - cost, profit, investment and revenue centers, Presenting information – tables, charts , graphs, pie charts, scatter diagrams.

Unit- II

[12 Periods]

Accounting for material- ordering receiving and issue- material inventory account-Value of closing inventory , LIFO, FIFO and average methods, Accounting for labor – Remuneration methods-time based systems, piece work systems and individual and group incentive schemes- labor turnover, Accounting for overheads –overhead absorption rates, Absorption and marginal costing-concept of contribution, Cost accounting methods – Job and batch costing, principles-Process costing-Service/operation costing-Alternative cost accounting.

Unit- III

[12 Periods]

Nature and purpose of budgeting - Statistical techniques: Analysis of cost data- forecasts of costs and revenues- Linear regression Analysis-Time series Analysis- Moving Averages- Index numbers- Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow: NPV, IRR and Payback methods - Budgetary control and reporting - Behavioral aspect of budgeting.

Unit- IV

[12 Periods]

Standard costing system - Variance calculations and analysis: Sales price and volume variance- Materials total, price and usage variance- Labor total, rate and efficiency variance- Variable overhead total expenditure and efficiency variance-interrelationship with variables- Reconciliation of budgeted and actual profit.

Unit- V

[12 Periods]

Performance measurement overview - Performance measurement application: Cost reductions and value enhancement Profitability and quality of service: Cost control, cost reduction and value analysis - Monitoring performance and reporting: non-financial performance, short term and long-term performance- Role of benchmarking.

Text Book

1. Management Accounting Principles and Practice, Shashi K. Gupta & R.K.Sharma, Paperback 2014.

Reference Books

1. Fundamentals of Management Accounting, Becker Educational Development Corp., 2016.
2. Fundamentals of Management Accounting, Kaplan Publishing, 2016.

Mapping of Course Outcomes with Program Outcome

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

Semester: II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM23P	Tally I	4	-	-	4	Core

Introduction

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course Outcome

CO1	: Develop the application knowledge of Accounting software tally ERP.
CO2	: Develop the knowledge on creating the accounting heads based on its nature and its effect on reports.
CO3	: Develop the application knowledge of accounting the transitions for report generation of various purposes.
CO4	: Use the software to generate communication for financial or accounting related information.
CO5	: Develop the knowledge on Maintaining assets and inventories in active and economical manner.

List of Computer Application in Accounting (Tally)

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

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

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

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

4. The following information is relevant to “Rathinam & Co” Books of Accounts. You are requested to

(a) Make the necessary closing entries.

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

(b) Prepare Trading and profit & Loss a/c and

(c) Balance sheet as on 31.03.2017.

(d) Also prepare * Ratio Analysis. (*Short term & Long-term Solvency ratio),*Current Ratio, *Quick ratio.

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

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

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam1)
 2. Users need to change password on first login.
 3. User should be provided the rights to change their passwords.
 4. After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.
6. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings
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7. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics

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

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

Malar & Co., (Sundry Debtors)	Furniture
Annam P. Ltd., (Sundry Debtors)	Buildings
Shanmugam P. Ltd., (Sundry Creditors)	Depreciation

Lilith& Co., (Sunday Creditors)	Electricity Charges
Carriage inward	Telephone Charges
Carriage outward	Salary paid
Wages	Salary Payable
Computer	Bank Charges
Bank interest	

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

1. **Unit of Measurement:** Nos. (Numbers), Doz. (dozen)
2. **Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore.
Under Primary by allows storage of material option as yes.
3. **Stock Categories:** 15” & 17” (LG Monitor Inch wise)
4. **Stock Groups:**

LG Monitor	Printer	Keyboard
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5. Stock Items:

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

10. Create voucher by using cost center, cost categories and tracking numbers for the following transaction in the books of M/s. Bharath Electronics.

a) On 01.04.2016 Bharath introduced Capital of Rs. 10, 00,000/- by cash.

b) On 08.06.2016 Purchased 20 Nos. of LG Monitor 15” each for Rs.6, 000/- with Carriage inward @ 6% on purchase cost. Input tax @ 14.5% from the Shanmugam P. Ltd., & Storage in Tech Zone Godown.

c) On 07.09.2016 Sold 8 Nos. Of LG monitor 15” form Tech Zone Godown to M/s.Malar& Co., for Rs. 10000/- Each excluding Sales tax @ 14.5% is Rs. 11600/-with 30 days Credit Periods

d) Carriage outward @ 5% on Sales dated on 07.09.2016 Paid.

e) On 12.8.2016 Returned 2 nos. of LG Monitor 15” to the Shanmugam Pvt.Ltd., but not returned Carriage input.

f) On 16.09.2016 M/s. Malar & Co., returned 3Nos. of LG Monitor 15”

g) On 3.10.2016 Cash deposited in SBI Bank Rs. 1, 00,000/-

h) On 10.10.2016 Electricity charges paid Rs.850/- By SBI bank cheque No. 146814

i) On 18.10.2016 Salary Paid to Sales Department Staff Mr. Ram Rs. 8,000/-

j) On 31.6.2016 Bank charges paid 250/-

k) On 31.12.2016 Bank interest received Rs. 1250/-

11. Export the Balance sheet and Profit and loss Account of M/s. Bharath Electronics in excel format or Xml format and E – Mail the same to Mr. Bharath.

12. Take a print out of Cheque no. 146814 Issued 10.10.2016 to Electricity charges.

13. Split company of M/s. Bharath Electronics from the date of 01.04.2016 to 31.03.2016 & 01.04.2017 to 31.03.2017.

14. Take a backup of “Bharath Electronics” & “Rathinam & Co” Books of Accounts in EDrive.

Text Book

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

Reference Book

1. Learn TALLY 9 - Basic Financial Accounting Tutorial.

Mapping of Course Outcomes with Program Outcome

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

Semester- III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM33A	Financial Reporting	4	5		0	Core

Introduction

The Financial Reporting is based on the conceptual framework for financial reporting and in practice. The development and application of accounting (financial reporting) standards (focusing on international standards but having reference to their UK equivalents); Accounting for assets, liabilities of the financial reporting for groups of companies; and the interpret of financial statements, and other relevant data, by stakeholders in making decisions relating to entities with which they have economic relationships, with particular reference to ratio and cash flow analysis.

Course Outcome

CO1	:	It describes that the meaning and the conceptual framework for financial reporting and discussed about the recognition criteria and rules based framework.
CO2	:	Define and compute the initial measurement of a non-current asset and Discussed about the requirements of relevant accounting standards in relation to the revaluation of non-current assets.
CO3	:	Analyzing and interpreting the financial statements of single entities and groups and Discuss how financial statements may be manipulated to produce a desired effect and students has to know the Calculation and interpretation of accounting ratios.
CO4	:	Prepare an entity's statement of financial position and statement of profit or loss and other comprehensive income in accordance with the structure and content prescribed within IFRS.
CO5	:	Prepare a consolidated statement of profit or loss account and other comprehensive income for a simple group dealing with an acquisition in the Periods and non-controlling interest.

Unit- I

[12 Periods]

The conceptual and regulatory framework for financial reporting :The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit, and public sector entities -Regulatory framework -The concepts and principles of groups and consolidated financial statements.

Unit-II

[12Periods]

Accounting for transactions in financial statements: Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting Periods -Taxation - Reporting financial performance -Revenue - Government grants.

Unit- III

[12Periods]

Analyzing and interpreting financial statements: Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users and stakeholders needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public sector entities.

Unit- IV

[12Periods]

Preparation of financial statements: Preparation of single entity financial statements: Statement of Financial position- statement of profit and loss account and other comprehensive income- statement of changes in equity- Statement of Cash flow.

Unit- V

[12Periods]

Preparation of consolidated financial statements: Consolidated statement of financial position consolidated statement profit and loss account and other comprehensive income.

Text book

1. Financial Accounting & Reporting, Barry Elliott, Kindle Edition, 2015.

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

Semester: III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM33B	Core Theory-IV Digital Marketing	4	6		0	Core

Introduction

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

Course Outcome

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

Unit -I

[12 Periods]

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

Unit -II

[12 Periods]

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

Unit -III

[12Periods]

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

Unit -IV

[12Periods]

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

Unit -V

[12Periods]

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcome

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: III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM33P	Tally-II	4	6	-	5	Core

Introduction

To impart knowledge regarding concepts of Financial Accounting Tally is an accounting package, which is used for learning to maintain accounts.

Course Outcome

CO1	: Develop the application knowledge of Accounting software tally ERP.
CO2	: Develop the knowledge on creating the accounting heads based on its nature and its effect on reports.
CO3	: Develop the application knowledge of accounting the transitions for report generation of various purposes.
CO4	: Use the software to generate communication for financial or accounting related information.
CO5	: Develop the knowledge on Maintaining assets and inventories in active and economical manner.

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

To Create Vouching for the Transaction in Tally

2017

- April 1 Albert starts business with Rs.50000. He opens a bank account and deposit Rs. 20000.
- April 2 Bought furniture for Rs. 5000, machinery for Rs. 10000.
- April 3 Purchased goods for Rs. 14000.
- April 6 Sold goods for Rs. 8000.
- April 8 Purchased goods from Malhotra & co Rs. 11000.

- April 10 Paid telephone rent for the year by cheque Rs. 500.
- April 11 Bought one typewriter for Rs. 2100 from „Universal Typewriter co“ on credit.
- April 15 Sold goods to keshav ram for Rs. 12000.
- April 17 Sold goods to Rajesh Kumar for Rs. 2000 cash.
- April 19 Amount withdrawn from bank for personal use Rs. 1500.
- April 21 Received cash from keshav ram Rs 11,900 and discount allowed Rs. 100
- April 22 Paid into bank Rs. 5800.
- April 23 Bought 50 shares in X Y Co.Ltd. At Rs.60 per share, brokerage paid Rs 20
- April 25 Goods worth Rs. 1000 found defective were returned to Malhotra & Co. and balance Of the amount due to them settled by issue a cheque in their favour.
- April 28 Sold 20 shares of X Y & Co.Ltd at Rs 65 per shares, brokerage paid Rs 20.
- April 28 Brought goods worth Rs. 2100 from Ramesh and supplied them to Suresh at Rs. 3000.
- April 30 Suresh returned goods worth Rs. 100, which in turn were sending to Ramesh.
- April 30 Issued a cheque for Rs. 1000 in favour of landlord for rent for April.
- April 30 Paid salaries to staff Rs 1500 & received from travelling salesman Rs. 2000 for goods Sold by him, travelling expenses Rs. 100.

Surcharge

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

Particulars	Rate
TDS	10%
Surcharge	-

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

Particulars	Rate
TDS	10%
Surcharge	-

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

2. Data Given by Marathi (P) Ltd, creates the following budgets

Group Budget

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

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

Ledger Budget

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

Cost Centre Budget

Patna Branch –Income – April 06-150000, May 06-160000,

Expenses: April 06-44000, May 06-46000

Delhi Branch – Income- April 06, 125000, May 06 140000,

Expenses: April 06-33000, May 06-36000.

3. To calculate Earning Total in the given below Data

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

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

- A. For amount up to 5000-10%
- B. For amount above 5000 but up to 10000-15%
- C. For amount above 100000-20%

4. Compute: On Earnings Total

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

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

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

5. Compute: On specified formula: Basic+ VDA – LOP

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

In the above example, first the value of basic +DA-House rent Recovery would be computed.

On the computed amount, the current value of the pay head would be computed as follows.

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

6. To calculate Employee Salary in Tally

- Last basic salary: 6000/ month, DA-2200/ month. Gratuity is applicable on Basic& DA
- Date of joining: 1-4-1999.Gratuity Days in a month =30, Eligibility Days of Gratuity per year=15
- Gratuity for the Periods till 31-5-2006 would be computed as:
- Number of Months worked for (computed months from date of joining, i.e. 1-4-199 to date of Leaving, i.e. 31.5.2006) =86
- Applicable Daily rate = (6000+2000)/30=Rs.266.667 Days
- Number of Days paid for = (86/12) x15=107.50Days
- Amount of Gratuity=107.50x266.67=Rs 28667.03

Text Book

- TALLY ERP 9 Training Guide - 3th Revised & Updated Edition.

Reference Books

- Tally .ERP 9 Training Guide, Nadhani, BPB Publications, 2009.
- Shraddha Singh -Tally ERP 9 (Power of Simplicity): Software for Business and Accounts.

Mapping of Course Outcomes with Program Outcome

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

Semester: III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM3AC	Allied III-Entrepreneurial Development Program	4	6			Core

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

Unit I

[12Periods]

Entrepreneur - importance - Qualities, nature types-differences between entrepreneur and entrepreneurship and economic development - its importance - Role of entrepreneurship - entrepreneurial environment

Unit -II

[12Periods]

Project management: Sources of business idea - Project classifications - identifications - formulation and design - feasibility analysis - Preparation of Project Report and presentation. Financial analysis - concept and scope - project cost estimate - operating revenue estimate - Ratio analysis – investment.

Unit -III

[12Periods]

Project finance: Sources of finance - Institutional finance - Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT, Commercial Bank - Appraisal of bank for loans. Institutional aids for entrepreneurship development.

Unit -IV

[12Periods]

The Innovation Process- the Diagnosis-The Consultation of Group-Selecting a strategy preparing the organization setting up the Investment. Women Entrepreneur--Problems faced by women entrepreneur- Economic impact of women entrepreneur.

Unit -V

[12Periods]

Setting small scale industries - steps in setting SSI unit - Problems of entrepreneurs - Sickness in small industries - reasons and remedies - Incentives and subsidies Role of DICS, SIDCO, NSICS, IRCI, NIDC, SIDBI, SISI, SIPCOT.

Text Book

1. Robert D. Hisrich, Mathew J Manimala, Michael P Peters, Dean A Shepherd, "Entrepreneurship", McGraw Hill Education, 2014.

Reference Books

1. Peter F. Drucker, "Innovation and Entrepreneurship", Harper Collins, 2009.
2. Robin Lowe, Sue Marriott, "Enterprise: Entrepreneurship and Innovation: Concepts, Contexts and Commercialization" 1e, Routledge, 2012.

Mapping of Course Outcomes with Program Outcomes:

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

Semester: III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM33V	Industrial Training Report	2			5	Practical

Core Practical IV

INDUSTRIAL TRAINING REPORT

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

Institution to be visited:

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

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

Semester: III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM3ZA	Global Corporate & Business Law	4	5		0	Core

Introduction

To develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

Course Outcome

CO1	: Identify the essential elements of the legal system, including the main sources of law
CO2	: Recognize and apply the appropriate legal rules relating to the export finance
CO3	: The objective of the course is to provide a comprehensive presentation and analysis of the WTO law.
CO4	: Analyze and evaluate the nature and meaning of contracts, the regulation of the form of contracts, and evaluate the impact of legislation upon contract law.
CO5	: The students shall be able to understand the Definitions of certain terms of sale of goods act, Meaning of contract of sale.

Unit – I

[12Periods]

Essential elements of the legal system: Law and the legal system –Definition- Types of aw- Structure and operation of the courts, Sources of law: Case law and precedent- Legislation-Rules and presumptions used the courts- Human rights law.

Unit – II

[12Periods]

The law of obligations: Formation of contract –Simple contract- Offer- Acceptance- Consideration- Privities, Content of contracts: Contractual terms- Exclusion clauses, Breach of contract and remedies: Ways of discharge of contract- Effect of reach of contract- Award of damages, The law of torts and professional negligence: Meaning- tort of „Passing off“- tort of negligence- duty of accountants and auditors.

Unit – III

[12Periods]

Employment law: Contract of employment - common laws and statutory duties on the employer and employee, Dismissal and redundancy: Termination of employment notice- summary and constructive dismissal-wrongful dismissal- unfair dismissal, Agency law- Partnerships - Corporations and legal personality – sole traders, partnerships and companies- Limited liability- Types of companies- The formation and constitution of a company: Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration- Statutory books-Article of association.

Unit – IV

[12Periods]

Capital and financing of companies: Share capital – Types of shares- Rights issue- Bonus issue- Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions.

Unit – V

[12Periods]

Insolvency law – Voluntary liquidation- Compulsory liquidation- Insolvency and administration, corporate fraudulent and criminal behavior –Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behavior.

Text Book

1. Francis Cherunilam, International Trade and Export Management.

Reference Books

1. S K Varghese, Foreign Exchange and Financing of Foreign Trade.
2. Y R Ullal, Export Management, Latest Edition.

Mapping of Course Outcomes with Program Outcome

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

Semester: IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM43A	Core V - Corporate Accounting	4	6		0	Core

Introduction

To introduce students to the changes in the preparation of Banking and Insurance Company accounts and the relevance of Accounting Standards in Company Accounts.

Course Outcome

CO1	:	To make them aware about accounts of banking companies and to interpret and analyze information for internal control, planning and familiarize to improve the business process.
CO2	:	Keep them aware about accounts of insurance companies.
CO3	:	To introduce and develop knowledge of holding companies accounts.
CO4	:	Enable the students to understand about amalgamation , absorption and external Reconstruction.
CO5	:	Enable the students to understand their human Resource Accounting Informed by a range of relevant information to the professionals.

Unit- I **[12Periods]**

Banking Companies Accounts.

Unit- II **[12Periods]**

Insurance Companies Accounts.

Unit- III **[12Periods]**

Accounts of Holdings Companies.

Unit -IV **[12Periods]**

Amalgamation –Absorption-External reconstruction.

UNIT -V

[12Periods]

Introducing to Government Accounts- Human Resources Accounting- Accounting Standards- Basic Knowledge of financial reporting Practices- Accounting for price level Change (Theoretical aspects only).

Text Book

1. Shukla & Grewal: Advanced Accounting, (S Chand publication, N.Delhi, 2000)

Reference Books

1. Jain & Narang: Advanced Accounting, (Kalyani Publication, N.Delhi, 2005)
2. Maheshwari & Maheshwari: Advanced Accountancy, (Vikash Publication, New Delhi, 2000)

Mapping of Course Outcomes with Program Outcome

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

Semester-IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM43B	Core VI - Principles of Insurance	4	6		0	Core

Introduction

This subject aims to provide students with the knowledge of general principles and practices of insurance. It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products. After successful completion of this course, students should be able to use insurance as a tool to manage personal and/or group assets.

Course Outcome

CO1	:	The student will identify key elements of a property and liability insurance contract.
CO2	:	The student will discuss the concepts of life insurance and relating to employees contract
CO3	:	Familiarize themselves with major insurance products, such as life insurance, health insurance, property and liability insurance
CO4	:	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.
CO5	:	The students will discuss the concept of marine insurance and its scope. to identify and describe key legal and policy issues in their commercial and political contexts; apply marine insurance law principles, with appropriate legal authorities, in the solution of complex practical problems etc

Unit-I

[12Periods]

Defining Risk and Uncertainty - Classification of risk - External and Internal Insurance, nature and significance essential requirements and principles of risk insurance-reinsurance; Insurance Regulatory Development Authority –Functions – Recent Developments in the Insurance sector.

Unit-II

[12Periods]

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; concept of trust in life policy; LIC - Role and functions.

Unit-III

[12Periods]

General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance-fire insurance -Accident and Motor Insurance - Nature, disclosure, terms and conditions claims and recovery- third party insurance-Compulsory motor vehicle insurance-accident insurance-Health Insurance.

Unit-IV

[12Periods]

Deposit and Credit Insurance - Nature, terms and Conditions, claim, recovery etc., -public liability insurance- function of General Insurance Corporation of India; Deposit Insurance and credit Guarantee Corporation-Online Insurance.

Unit-V

[12Periods]

Marine Insurance - Law relating to marine insurance ; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution; under insurance.

Text Book

1. M.N.Mishra: Insurance Principles and Practices, S. Chand Publishing, 2016.

Reference Books

1. Kothari & Bahl: Principles and Practices of Insurance, Margham Publications,2012.
2. G.S.Panda: Principles and Practices of Insurance, Himalaya publishing house, 2003.

Mapping of Course Outcomes with Program Outcomes

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

Semester: IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM43P	Practical - Practical Application in Banking Business	4	6		0	Core

Introduction

Business banking is a company's financial dealings with an institution that provides business loans, credit, savings and checking accounts specifically for companies and not for individuals. Business banking is also known as commercial banking and occurs when a bank or division of a bank, only deals with businesses.

Course Outcome

CO1	:	To have Practical knowledge of Basic banking procedures & functions of day-to-day life for both personal and corporate.
CO2	:	To have application knowledge of updated computerized banking.
CO3	:	Graduates gains knowledge of loan processing procedures to choose the required loan plan according to their needs.
CO4	:	To gain knowledge to obtain and analysis their financial position with the help of e-statement of bank account & credit cards.
CO5	:	To get awareness of Benefits available from banks for business proposals & insurance policies.

1. Students have to fill Saving Bank account opening form of State Bank of India.
2. Students have to Fill Up SBI Account Opening Form Sample - Fill Online.
3. Transfer funds online to HSBC and other banks in India.
4. Request for E-Statements for your bank account and credit card.
5. Students have to fill Out a Checking Withdrawal Slip (Any bank Withdrawal Slip in Manual Practical in Class Room).
6. Students have to Withdraw Cash from Banks.

7. Students have to make a NEFT Transaction in Online from one Bank to Another.
8. Students have to fill demand draft form fill up any bank.
9. What are the documents required to open an account in SBI?
10. A student has to write a Business Proposal for the Bank Loan?
11. How can I open SBI account online?
12. How can I get my username and password for SBI internet banking?
13. How can I link my Aadhaar card with SBI bank account?
14. What is the procedure to make a Demand Draft from State Bank of India?
15. How can I get through Demand Draft through Online SBI
16. A student has to prepare a business proposal.
17. A student has to operate mobile banking.
18. A student has to make a RTGS Transaction in Online from one Bank to Another.
19. How can I transfer money to another account with online banking?
20. A student has to make an Insurance Claim.

Text book

1. Sundharam and Varshini, "Banking Law, Theory And Practices", Sultan Chand & Sons, 2003.

Reference books

1. Nirmala Prasad, "Banking And Financial System", Himalaya Publishing House, Mumbai, 2004.
2. Radhaswamy, "Text Book of Banking", S. Chand & Co. New Delhi. 2004.

Mapping of Course Outcomes with Program Outcome

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

Semester: IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM4AD	Allied IV-Research Methods for Business	4	6		0	

Introduction

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

Course Outcome

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

Unit- I

[12Periods]

Research- scope and significance – types of research – research process – characteristics of search Scientific method - Problems in research - Identifying research problem – concepts, constructs and theoretical framework.

Unit- II

[12Periods]

Hypothesis: - sources - Types - formulation Research design - Types - case study - features of good design - measurement - scaling Techniques - Types of scales - scale construction techniques.

Unit -III

[12Periods]

Sampling design - concepts - steps in sampling - criteria for good sample design - Types of sample designs - Probability and non-probability samples. Data collection: - Types of data - sources - Tools for data collection methods of data collection.

Unit -IV

[12Periods]

Test of Significance: - Assumptions about parametric and non-parametric tests. Parametric Test - T test. Multi variant analysis-factor, cluster.

Unit- V

[12Periods]

Interpretation - Techniques of interpretation - Report writing:- Significance - Report writing:- Steps in report writing - Layout of report - Types of reports - Oral presentation - Appendix:- norms for using Index and Bibliography.

Text Book

1. C. R. Kothari, Third Edition, Research Methodology: Methods and Techniques, New Age International Publishers

Reference Books

1. Donald R.Cooper and Pamela S.Schindler - Business Research Methods - Tata 11th edition, 2012.
2. Naresh K Malhotra – Marketing Research: An Applied Orientation, Pearson Education, 7th Edition, 2015.

Mapping of Course Outcomes with Program Outcome

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

Semester: IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM4ZB	Financial Management	4	6		0	Theory

Introduction

It sees the objective of teaching financial management to be to help managers and potential managers to make sensible investment and financing decisions. Acknowledges that financial theory teaches that investment and financing decisions should be based on cash flow and risk.

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

[12Periods]

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

Unit-II

[12Periods]

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

Unit-III

[12Periods]

Management of Fixed Capital - Concept, relevance and computation of cost of capital nature and Scope of Capital Budgeting , Capital Budgeting , Analysis of risk and Uncertainty (theory only).

Unit-IV

[12Periods]

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

Unit-V

[12Periods]

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

Text Book

1. Brigham: Financial Management Theory and Practice, engage learning, 14th edition.

Reference Books

1. Horne, Wachowicz, Jr Fundamentals of Financial Management, Pearson, 2015
2. Western and Brigham: Managerial Finance, Dryden Press series in finance, 2010, 14th edition.

Mapping of Course Outcomes with Program Outcome

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM53A	Core VII-Performance Management	4	6		0	Core

Introduction

Performance management is a process that enables an organization to monitor and manage its resources to deliver its plans and ensure ongoing performance and improvement in a changing world.

Course Outcome

CO1	:	To explain the Specialist cost and management accounting techniques
CO2	:	To define the Break even charts, profit volume charts under decision-making techniques.
CO3	:	To Prepare Budgeting and control.
CO4	:	To prepare Variance of Material mix and Sales mix.
CO5	:	To prepare Performance measurement and control

Unit- I

[12Periods]

Specialist cost and management accounting techniques: Activity Based Costing –Cost drivers- Target costing – Target costing in service and manufacturing industries-Life-cycle costing -Throughput accounting –Theory of constraints- Throughput Accounting Ratio- Environmental accounting.

Unit -II

[12periods]

Decision-making techniques- Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Breakeven point- Margin of safety-Break even charts, profit volume charts -Limiting factors – Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision- making.

Unit- III

[12Periods]

Budgeting and control: Budgetary systems - Types of budget – Fixed, Flexible, zero based, activity based, incremental, top-down, bottom up, master and functional budgets, Quantitative analysis in budgeting –Learning rate and learning effect-Learning curve, Standard costing .

Unit- IV

[12periods]

Variance- Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioral aspects.

Unit -V

[12Periods]

Performance measurement and control : Performance management information systems -Sources of management information -Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioral aspects.

Text Book

1. Performance Management, Robert Bacal, McGraw-Hill Companies, 2013.

Reference Books

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

Mapping of Course Outcomes with Program Outcome

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM53B	Core Theory VIII Taxation	4	6		0	Core

Introduction

The programmed through its study of taxation as specialization provides a strong base for student aspirants of professional courses - CA, CS, CWA and also prepares students for varied positions in the area of Tax Consultancy.

Course Outcome:

CO1	: To explain the UK tax system and its administration
CO2	: To examine the Income tax and NIC liabilities
CO3	: To prepare Chargeable gains for individuals
CO4	: To know about the Computation of Inheritance tax.
CO5	: To examine Corporation tax liabilities.

Unit I

[12Periods]

The UK tax system and its administration: The overall function and purpose of taxation in a modern economy - Principal sources of revenue law and practice-. The systems for self-assessment and the making of returns -The time limits for the submission of information, claims and payment of tax, including payments on account -The procedures relating to compliance checks, appeals and disputes & Penalties for non-compliance.

Unit II

[12Periods]

Income tax and NIC liabilities: The scope of income tax -Income from employment - Income from self-employment - Property and investment income - The comprehensive computation of taxable income and income tax liability - National insurance contributions for employed and self-employed persons -The use of exemptions and reliefs in deferring and minimizing income tax liabilities.

Unit-III

[12Periods]

Chargeable gains for individuals: The scope of the taxation of capital gains- The basic principles of computing gains and losses - Gains and losses on the disposal of movable and immovable property - Gains and losses on the disposal of shares and securities - The computation of capital gains tax -The use of exemptions and reliefs in deferring and minimizing tax liabilities arising on the disposal of capital assets.

Unit- IV

[12Periods]

Inheritance tax: The basic principles of computing transfers of value - The liabilities arising on chargeable lifetime transfers and on the death of an individual -The use of exemptions in deferring and minimizing inheritance tax liabilities - Payment of inheritance tax.

Unit- V

[12Periods]

Corporation tax liabilities: The scope of corporation tax -Taxable total profits -Chargeable gains for companies -The comprehensive computation of corporation tax liability-The effect of a group corporate structure for corporation tax purposes 6. The use of exemptions and reliefs in deferring and minimizing corporation tax liabilities, Value added tax: The VAT registration requirements - The computation of VAT liabilities -The effect of special schemes.

Text Book

1. Corporate Tax Planning & Management, H C Mehrotra and S P Goyal, Sahitya Bhawan Publications, 2016.

Reference Books

1. Taxation, Becker Educational Development Corp., 2016.
2. Taxation, Kaplan Publishing, 2016.

Mapping of Course Outcomes with Program Outcome

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM5EA	Elective I – Banking Law and Practice	4	6		0	Elective

Introduction

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

Course outcome

CO1	:	To identify the relationship between banker and customer and various banking products
CO2	:	To understand the concepts of banking system
CO3	:	To know about the traditional banking system like deposits and loans and advances
CO4	:	To know about the concept of modernized banking and their products and services
CO5	:	To understand about reserve bank of India and its functions

Unit- I

[12Periods]

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

Unit -II

[12Periods]

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

Unit -III

[12Periods]

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

Unit- IV

[12Periods]

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

Unit -V

[12Periods]

Reserve bank of India: Functions of reserve bank of India – Methods of credit control – RBI's monetary policy – opening new branches – new license in policy.

Text book

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

Reference books

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

Mapping of course outcomes with program outcome

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

Semester V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM5EB	Elective I – Company Law	4	6		0	Elective

Introduction

Company Law is a brief analysis of the Companies Act highlighting the basic concepts of formation and operation of a company, incorporation and other incidental matters, mergers and acquisitions, the institution of directors, doctrine of ultra virus, indoor management and corporate veil, winding-up, share capital and debentures.

Course Outcome:

CO1	:	To identify the Nature and concept of Company
CO2	:	To discuss about the Formation of a Company
CO3	:	To know about the concept and contents of memorandum of Association and Articles of Association
CO4	:	To know about the Concept of prospectus and its statement
CO5	:	To know about the Members in a company and their liabilities

Unit- I

[12Periods]

Meaning and definition of a company, Characteristics – company distinguished from partnership – kinds of companies – Private Company Vs Public Company – conversion.

Unit –II

[12Periods]

Formation of a company – Promotion, incorporation – Commencement of Business – Promoters – legal status of a promoter – functions of promoter – preliminary contract.

Unit- III

[12Periods]

Memorandum of Association – contents – alteration – articles of association – contents – Doctrine of indoor management – Doctrine constructive notice

Unit -IV

[12Periods]

Prospectus – Definition – Contents – Liability – misstatement in prospectus – Remedies for misstatement – Statement in lieu of prospectus – listing of securities – underwriting of shares

Unit –V

[12Periods]

Membership in a company – difference between member and shareholder – who can become a member – liability of members – Rights of members – Duties of members – Register and index of members. (As per the Companies Act 2013)

Text Book

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delhi.

Reference Books

1. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Mapping of Course Outcomes with Program Outcome

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

Semester V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
15BCM5EC	Elective I Business Finance	4	5		0	Elective

Introduction

This course provides a brief introduction to the fundamentals of finance, emphasizing their application to a wide variety of real-world situations spanning personal finance, corporate decision-making, and financial intermediation.

Course Outcome

CO1	:	The student will identify the Nature and scope, Importance and Classification of Corporate Finance
CO2	:	The student will discuss about the structure of capital and Leverages
CO3	:	The student know about the Capitalization products and Lease function
CO4	:	The students know about the Concept of working capital Management and their inventories
CO5	:	To know about the Financial markets, Capital Markets and Mutual funds

Unit- I

[12Periods]

Business Finance – Definition – Scope and Importance – Finance function – classification and description of finance function.

Unit- II

[12Periods]

Capital Structure – Financial and Operating leverage – Long term and Short term Capital.

Unit- III

[12Periods]

Capitalization – Over capitalization – Under Capitalization – Capital gearing – lease financing – types, importance and limitations.

Unit- IV

[12Periods]

Working capital Management – Determinants of working capital – importance – financing of working capital management – receivable – inventories and cash management.

Unit- V

[12Periods]

Financial markets – Money market – capital market – recent trends in capital market – mutual funds – factoring – forfeiting – depositories.

Text Book

1. S. N. Maheswari – Corporate finance Vikas publishing 2015.

Reference Books

1. Vasant Deshi – Indian financial system. Himalaya Publishing House.
2. Prasanna Chandra – Financial Management, Mc Grew Hill Publications.

Mapping of Course Outcomes with Program Outcome

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM5ED	Logistics and Supply Chain Management	5	6			Elective

Introduction

Logistics and Supply Chain Management place a vital role in almost all the fields. This requires creating awareness about the supply chain activities taken in order to deliver the goods.

Course Outcome

CO1	:	To understand fundamental supply chain management concepts.
CO2	:	To demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.
CO3	:	To know the concept of supply chain with corporate goals and strategies.
CO4	:	To analyze and improve supply chain processes.
CO5	:	To determine the decision on critical situations.

Unit -I

[12Periods]

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory.

Unit –II

[12Periods]

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century.

Unit-III

[12Periods]

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain.

Unit-IV

[12Periods]

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement- Systems and Values of Supply Chain.

Unit-V

[12Periods]

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PL’s – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies - Certifications

Text book

1. Logistics and Supply Chain Management - G Raghuram& N Rangaraj Cases and Concepts. Mac Millan.

Reference books

1. Logistics & Supply Chain Management: Martin Christopher, Creating Value-Adding Networks, FT Press.
2. Supply Chain Management 6 Edition (English, Paperback, Sunil Chopra, Peter Meindl, D.V.Kalra)

Mapping of Course Outcomes with Program Outcomes:

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM5EE	Brand Management	5	5			Elective

Introduction

In marketing, brand management is the analysis and planning on how a brand is perceived in the market. Developing a good relationship with the target market is essential for brand management.

Course Outcome

CO1	:	To understand fundamental Branding concepts.
CO2	:	To interpret and analyze information for internal control and coordination to continuously improve business in branding.
CO3	:	To identify ethical issues associated with Business activities.
CO4	:	To change Business Strategic plans to achieve good position.
CO5	:	To evaluate the problems in a systematic way and find out the solutions.

Unit-I

[12Periods]

Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brand – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit –II

[12Periods]

Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

Unit –III

[12Periods]

Branding impact on buyers – competitors, Brand loyalty – loyalty programmers –brand equity – role of brand manager – Interrelations with manufacturing, marketing, finance, purchase and R & D – brand audit.

Unit –IV

[12Periods]

Planning and implementing brand marketing programs- choose brand elements to build brand equity - options and tactics for brand elements - designing marketing programs to build brand equity - product strategy- pricing strategy - channel strategy- Integrating marketing communications - leveraging secondary brand knowledge.

Unit –V

[12Periods]

Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. Designing and implementing branding strategies.

Text book

1. Strategic brand Management, Kevin Lane Keller, Person Education, New Delhi, 2003.

Reference Books

1. Strategic Brand Management (English, Hardcover, Keller Kevin Lane)
2. Brand Management: - Principles and Practices [With CDROM] (English, Paperback, Dutta Kirti)

Mapping of Course Outcomes with Program Outcome

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM5EF	Micro Finance	5	5			Elective II

Introduction

Microfinance is a way of living and a source of livelihood to the poor. It has been proved through different kind of researches that microfinance aims at providing different kinds of financial products and services to the poor. Such products and services include Micro credits, Micro savings, Micro insurances, Financial and Social intermediations (subsidies, grants), Business Development Services (business training and skill development, backward and forward linkages, technology services), etc.

Course Outcome:

CO1	:	To understand the fundamental concepts of Micro Finance.
CO2	:	To define Innovative and Creative Microfinance Models.
CO3	:	To evaluate the problems in a systematic way to manage Risk.
CO4	:	To apply appropriate principles according to the financing requirements.
CO5	:	To frame ethics and frame works as per legislative.

Unit –I

[12Periods]

Microfinance: Meaning and definition, concept of Micro finance and Rural poverty. Evolution and character of microfinance in India, Present and Future.

Unit -II

[12Periods]

Some Innovative and Creative Microfinance Models. Legal and regulatory framework. Major Micro Finance Institutions (MFIs) SHG; Monitoring and Evaluation Findings, Emerging issues.

Unit-III

[12Periods]

Impact assessments and Social Assessments of MFIs; Loan Disbursement and repayment. Risk Management in Microfinance, Delinquency management in microfinance, Operational aspects of microfinance. Micro finance and sustainability -Microfinance as a Tool for Development. Reasons for establishment of Regional Rural Banks (RRBs), Meaning – Objectives - Organization and Management - Functions - Progress - performance and problems - Difference between and Commercial banks.

Unit-IV

[12Periods]

Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, different intermediaries credit cooperative sector.

Unit-V

[12Periods]

Regulatory framework of MFIs in Reserve Bank of India and its policy and functions in Rural Banking - National Bank for Agriculture and Rural Development (NABARD) and its role in Rural Development. Financial Inclusion. Priority sector lending.

Text book

1. Micro finance-prospective and operation-Macmillan India-IIBF

Reference Books

1. Micro finance in India-P Arunachalam-Serials publications.
2. Micro Finance and Inclusive Growth (English, Hardcover, B. T. Ramappa).

Mapping of Course Outcomes with Program Outcomes:

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

Semester-V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
17BCM53P	Business analysis report in (SPSS)	6			4	CP-III

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

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

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

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

Null Hypothesis: Drug A and B provides similar relief

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

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

Null hypothesis: The group means are equal to one another

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

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

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

Null Hypothesis: (H_0) there is no correlation between age and systolic blood pressure.

5) From the followings prepare the Inventory.

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

6) From the followings prepare payroll

Capital = Rs.10, 00,000
 Mano = Rs.5, 00,000
 Krish = Rs.2, 00,000
 Raghul = Rs.3, 00,000
 Deposited into UCO Bank Rs 10,0

Employee Groups

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

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

ATTENDENCE

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

Semester: V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM5ZC	Auditing and Assurance	4	5		0	Core

Introduction

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Course Outcome

CO1	:	To identify Auditing framework concept.
CO2	:	To understand auditing risks and frauds.
CO3	:	To identify various internal control system.
CO4	:	To identify the audit evidence system.
CO5	:	To appreciate the components of scholarly writing and evaluate its quality.

Unit -I

[12Periods]

Audit framework and regulation: The concept of audit and other assurance engagements - External audits -Corporate governance -Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments.

Unit -II

[12Periods]

Planning and risk assessment: Obtaining and accepting audit engagements -Objective and general principles -Assessing audit risks -Understanding the entity and its environment -Fraud, laws and regulations -Audit planning and documentation.

Unit -III

[12Periods]

Internal control: Internal control systems – Components-The use and evaluation of internal control systems by auditors –Limitations in internal control, Tests of control – General IT controls and applications control – control objectives , procedures and activities, Communication on internal control.

Unit -IV

[12Periods]

Audit evidence: Financial statement assertions and audit evidence – Quality and quantity of audit evidence- Relevance and reliability of audit evidence, Audit procedures-Audit sampling and other means of testing -The audit of specific items -Computer-assisted audit techniques -The work of others - Not-for-profit organization.

Unit -V

[12Periods]

Review and reporting: Subsequent events –Purpose, responsibilities, procedures, Going concern – significance, importance and needs-Written representations - Audit finalization and the final review -Audit reports- ASIC elements-unmodified audit opinions.

Text Book

1. Hand book on Practical Auditing, B.N. Tandan, S. Sudharsnam & S.Sundharabahu, S. Hand Publishing, 2016.

Reference Books

1. Institute of Chartered Accountants of India: „„Auditing and Assurance Standards““, ICAI, New Delhi.
2. Gupta, Kamal, and Ashok Aurora: “Fundamentals of Auditing,” Tata Mc-Graw Hill Publishing Co.Ltd., New Delhi.

Mapping of Course Outcomes with Program Outcome

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

Semester: VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM63A	Cost Accounting	4	6		0	Core

Introduction

Cost accounting is the process of recording, classifying, analyzing, summarizing, and allocating costs associated with a process, and then developing various courses of action to control the costs.

CO1	:	To learn meaning, nature, advantage, limitation, elements and preparation of cost sheet
CO2	:	To examine the accounting practices to record and control material, labor, and overhead costs. Study includes <i>job-order</i> , process cost and standard cost systems for manufacturing and service firms.
CO3	:	To learn the labour, wage payment, allocation and apportionment, machine hour rate.
CO4	:	To understand job costing and its procedure, contract costing and reconciliation of cost and financial records.
CO5	:	To understand the process costing and abnormal gain and abnormal loss and learn the operating cost.

Unit- I

[12Periods]

Meaning of Cost Accounting – Nature and Purpose – Advantages and Limitations of Cost Accounting – Installation of Costing System – Methods of Costing – Elements of Costing – Preparation of Cost Sheet.

Unit- II

[12Periods]

Materials – Functions of Store Keeper – Classification and Codification of Materials – Methods of Inventory Control – EOQ – Stock Levels, ABC Analysis – Perpetual Inventory System – Issue Procedure – Pricing of Issues – LIFO, FIFO, Simple Average, Weighted Average and Standard Price - Calculation of Purchase Price.

Unit-III

[12Periods]

Labour – Factors in Wage Determination - Systems of Wage Payment –Time Rate – Piece Rate - Incentive Plans – Labour Turnover. Overheads – Allocation and Apportionment – Reapportionment – Absorption - Machine Hour Rate – Overhead Absorption Rate

Unit-IV

[12Periods]

Job Costing – Job Costing Procedure – Contract Accounts – Profit on Incomplete Contracts – Reconciliation of Cost and Financial Records.

Unit-V

[12Periods]

Process Costing – Features – Normal and Abnormal Losses and Gains – Preparation of Process Accounts (Excepting Joint Products and by Products and Equivalent Production) – Operating Costing for Transport Organizations.

Text book

1. S.P. Jain and KL. Narang, “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005.

Reference books

1. R.S.N. Pillai and V. Bagavathi, “Cost Accountings” Chand and Company Ltd., New Delhi.2004.
2. S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.

Mapping of Course Outcomes with Program Outcome

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

Semester: VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM6EA	Human Resource Management	5	5			Elective – III

Introduction

Human Resource Management outlines the importance of HRM and its different functions in an organization. It examines the various HR processes that are concerned with attracting, managing, motivating and developing employees for the benefit of the organization.

Course Outcome

CO1	:	To understand and Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business.
CO2	:	To analyze and find out successful plan in HRM
CO3	:	To upgrade in relevant knowledge, tools and techniques and act autonomously in planning and implementing tasks in a professional setting.
CO4	:	To evaluate the problems in a systematic way, and aware of Legislative bodies.
CO5	:	To engage effective communication to take over the passion to next level

Unit- I

[12Periods]

Human Resource Management -Definition -Objectives -Functions -Scope -Importance -HRM in India -Evolution of HRM - Computer Application in Human Resource Management - Quality of a good Human Resource Managers - Human Resource Planning - Job Analysis, Job description and Job Specification.

Unit- II

[12Periods]

Recruitment and Selection -Sources of Recruitment-Selection Process -Test Types -Interview - Career Planning -VS Man Power Planning and succession Planning -Process -Career Development - Placement and Induction.

Unit- III

[12Periods]

Training -Methods of Performance Appraisal -Transfers -Promotion -Wage & Salary Administration -Wage Boards and Pay Commission -Wage Incentive -Fringe Benefits -Employees Welfare -Safety and Health Measures -Grievance Procedures -Redressal of Grievances.

Unit- IV

[12Periods]

Industrial Relations -Meaning & Characteristics Industrial Relations -Parties to Industrial relations - Nature of Trade Unions -Problems of Trade Union -Measures to Strengthen Trade Union Movement in India -Causes for industrial Disputes -Settlement of Industrial Disputes.

Unit- V

[12Periods]

Collective Bargaining -Features -Pre-requisite of Collective Bargaining -Agreement at different levels -Workers Participation in Management -Objectives for Successful Participation.

Text Book

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

Reference Books

1. Decenzo and Robbins, Fundamentals of Human Resource Management, Wiley, 11th Edition, 2013.
2. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource. PHI Learning. 2012.

Mapping of Course Outcomes with Program Outcomes:

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

Semester: VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM6EB	Indian Stock Market	5	5			Elective

Introduction

Stock Market is a place where shares are purchased and sold. Indian stock market is regulated by Securities and Exchange Board of India (SEBI). All the rules and regulations relating to stock market are framed by SEBI.

Course Outcome

CO1	:	To gain knowledge about fundamentals of organization and its functionality.
CO2	:	To gain knowledge about the legal frameworks.
CO3	:	Graduate will working methods of bodies and students has to take financial decisions.
CO4	:	To apply appropriate principles of ethics and civic responsibility.
CO5	:	To upgrade and go for automation in this filed.

Unit- I

[12Periods]

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges- Origin and Growth-Organization Structure-Mode of Organization-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings-Trading of Securities.

Unit -II

[12Periods]

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization

Unit -III

[12Periods]

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Listing conditions of BSE and NSE – Delisting – Insider Trading – Speculation- Speculation vs. Gambling- Investors Vs Speculators – Investor Protection.

Unit - IV

[12Periods]

SEBI-Functions and working - SEBI measures for primary market and secondary market

Unit- V

[12Periods]

Internet Stock Trading-Meaning and features-Current Scenario- Different trading systems -Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures – DEMAT and Trading Accounts.

Text book

1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,

Reference books

1. Financial Institutions and Markets: L.M.Bhole, Tata McGraw – Hill Publishing
2. Financial Services: Dr.D.JosephAnbarasu& Others, Sultan Chand & Sons.

Mapping of Course Outcomes with Program Outcome

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

Semester: VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM6EC	International Business	5	5			Elective

Introduction

Business activities done across national borders are International Business. The International business is the purchasing and selling of the goods, commodities and services outside its national borders. Such trade modes might be owned by the state or privately owned organization.

Course Outcome:

CO1	:	Become to understand fundamental international Business concepts.
CO2	:	To Apply accounting concepts and methods to interpret financial statements for evaluating the financial position and performance of organizations.
CO3	:	To apply the appropriate principles of ethics and civic responsibility according to the legislation.
CO4	:	Able to Make financial Decision
CO5	:	To Apply accounting concepts and methods to interpret financial statements for evaluating the financial position and performance of organizations according to the Graphical or Legal boundaries.

Unit -I

[12Periods]

Meaning and features of International Business Management, Globalization forces – Meaning, dimensions and stages in Globalization – Globalization Boon or bane – Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler – Trading Environment of International Trade- Tariff and Non-Tariff Barriers – Trade blocks.

Unit -II

[12Periods]

International Financial Management – Balance of Trade and Balance of Payment – International Monetary fund. Asian Development Bank, World Bank, Introduction to Export and Import finance, methods of Payment in International Trade, International Financial Instruments.

Unit -III

[12Periods]

Bilateral and Multilateral Trade Laws – World Trade Organization (WTO), different rounds, IPR, TRIPS, TRIMS, GATS, Ministerial Conferences, SAARC.

Unit -IV

[12Periods]

Foreign Direct Investment and Financial Institutional Investments.

Unit -V

[12Periods]

SEZ – Introduction- Types of economic zones, Meaning and Nature of SEZ – Mechanism of setting of SEZ, opposition to SEZ.

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes:

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

Semester: VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM6ED	Business Management	5	5		0	Elective

Introduction

Business management is organizational theory and the behavior of groups and individuals within organizations, including the processes of team work/team building, and will develop these concepts with particular reference to the fundamentals of management within the business context.

Course Outcome

CO1	:	To learn the way of process of management
CO2	:	To learn the process of planning, procedure, rules, strategies and budgets for Organization.
CO3	:	To establish the fundamental values, essential frameworks and effective methods in organization development consulting
CO4	:	To understand staffing, process of selection and direction of Organization
CO5	:	To learn students has to co-ordinate and control the Organization.

Unit- I

[12Periods]

Management – Concept – Nature – Management as a Science, an Art and Profession – Process – Levels of management – F.W. Taylor’s Scientific Management – Fayol’s Theory of Management.

Unit- II

[12Periods]

Planning – Concept – Process – Types of Plans – Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets.

Unit-III

[12Periods]

Organizing – Concept – Organization as a process – Elements of Organization process – Types of organization – Delegation – Departmentation – Centralization – Decentralization.

Unit-IV

[12Periods]

Staffing – Concept – Functions – Process – Selection – Recruitment – Training – Direction – Concept – Elements of Directing – Principles of Direction – Process of Directing.

Unit-V

[12Periods]

Co-ordination – Controlling – Concept – Need and importance – Process– Characteristics of an ideal control system – Budgetary Control.

Text book:

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

Reference books

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

Mapping of Course Outcomes with Program Outcome

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

Semester –VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
17BCM6EE	Strategic Management	5			4	Elective

Introduction

Strategic management provides overall direction to an enterprise and involves specifying the organization's objectives, developing policies and plans to achieve those objectives, and then allocating resources to implement the plans.

Course Outcome

CO1	: To learn the fundamental strategic planning is important to an organization because it provides a sense of direction and outlines measurable goals.
CO2	: To understand the factors both external and internal.
CO3	: To learn concepts and procedures of Strategic leadership can also be defined as utilizing strategy in the management of employees.
CO4	: To learn the meaning and causes of o consumers is one of the primary advantages that the MNCs enjoy over companies with operations limited to smaller region.
CO5	: To understand the Great leaders can inspire political movements and social change. They can also motivate others to perform, create, and innovate.

Unit – I

[12Periods]

Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business.

Unit – II

[12Periods]

Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management.

Unit – III

[12Periods]

Introduction, Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation.

Unit – IV

[12Periods]

Strategies for Multinational Corporations: Introduction, Multinational Corporations (MNCs), Benefits of MNCs, Limitations of MNCs, Business Strategies of MNCs.

Unit – V

[12Periods]

Recent Trends in Strategic Management: Introduction, Strategic Thinking, Organizational Culture and its Significance, Organizational Development and Change, Change Management, Models of Leadership Styles and its Roles, Strategic management in a new globalised economy.

Text Book

1. R Srinivasan, Strategic Management - The Indian Context, 3rd Edition, PHI, 2008.

Reference Books

1. John Pearce & Richard Robinson, Amita Mital, Strategic Management: Formulation, Implementation and Control Financial, 2017.
2. John A. Parnell, Strategic Management.

Mapping of Course Outcomes with Program Outcome

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

Semester –VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
17BCM6EI	Marketing Research	6			4	Elective

Introduction

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

Course Outcomes

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

Unit – I

[12Periods]

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

Unit – II

[12Periods]

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

Unit – III

[12Periods]

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

Unit – IV

[12Periods]

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

Unit – V

[12Periods]

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

Text book

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

Reference book

1. Sharma S.S., Marketing Research.

Mapping of Course Outcomes with Program Outcome

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

Semester: VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BCM6ZD	Investment Management	4	6		0	Core

Introduction

Investment management is a generic term that most commonly refers to the buying and selling of investments within a portfolio.

Course outcome

CO1	:	To learn nature, meaning, importance, features of investments and financial system in India
CO2	:	The theory and practice of investments, covering the topic areas of capital market structure, SEBI and securities
CO3	:	To understand security, economic, industry, company, technical, portfolio analysis
CO4	:	To learn investments in shares, securities, mutual fund, real estate and national service scheme
CO5	:	To understand portfolio management

Unit – I

[12Periods]

Nature, Meaning and scope of Investment – Importance of Investment Factors influencing Investment – Investment media – Features of investment Programme –Investment Process – Development of Financial system in India.

Unit – II

[12Periods]

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

Unit – III

[12Periods]

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

Unit – IV

[12Periods]

Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

Unit – V

[12Periods]

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

Note: The question paper shall cover 100% Theory.

Text Book

1. Investment Management: Prasanna Chandra , Bodie, Kane, Marcus publication.

Reference Books

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

Mapping of Course Outcomes with Program Outcome

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

