

DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021



Syllabus for

B.Com. Accounting and Finance

(I, II, III & IV Semester)

2019 - 2020 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 needs.

MISSION

The Department of Commerce provides a student-centered environment that promotes academic excellence, professional and personal growth, a spirit of collegiality, and 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 and to meet future career challenges.

Program Educational Objectives (PEO)

| | | |
|------|---|---|
| PEO1 | : | To become the full-fledged accounting and finance professionals. |
| PEO2 | : | Apply the practical knowledge gained over the years in the field of auditing, tax filing, share market and other finance related services. |
| PEO3 | : | Excel as the Fellow and Associates of ICAI, ICMA and ICSI. |
| PEO4 | : | Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements. |
| PEO5 | : | Develop the ability to understand ethical dilemmas that occur in accounting. |

Mapping of Institute Mission to PEO

| Institute Mission | PEO's |
|--|------------|
| Industry Integrated Institution. | PEO1, PEO3 |
| Provocation of Knowledge, Skills, and Abilities. | PEO2, PEO4 |
| Research culture. | PEO5, PEO2 |
| Emerging technologies. | PEO3, PEO5 |

Mapping of Department Mission to PEO

| Department Mission | PEO's |
|-----------------------------------|--------------------|
| Scholastic excellence | PEO1, PEO3 PEO5 |
| Disseminate knowledge in research | PEO2, PEO4 |
| Demonstrate ethical leadership | PEO2, PEO3 |
| Reflect career challenges | PEO4, PEO5 |

Program Outcomes (PO)

| | | |
|------------|---|---|
| P01 | : | To develop and understand the nature and purpose of financial statements in relationship to decision making. |
| P02 | : | To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements. |
| P03 | : | To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems. |
| P04 | : | To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences. |
| P05 | : | To develop the knowledge of auditing principles and techniques |
| P06 | : | To develop knowledge of sophisticated financial accounting topics such as business combinations, governmental accounting, partnership accounting and other advanced financial accounting topics (e.g., accounting for: leases, deferred income taxes, pensions, investments, long-term liabilities and earnings per share). |
| P07 | : | To develop the ability to evaluate financial results through examination of relevant data (i.e., income statement, balance sheet, cash flow statement and budgets). |
| P08 | : | To develop the ability to understand ethical dilemmas that occur in accounting |

Correlation between the POs and the PEOs

| Program Outcomes | | PEO1 | PEO2 | PEO3 | PEO4 | PEO5 |
|------------------|---|------|------|------|------|------|
| P01 | : | ✓ | | | ✓ | |
| P02 | : | | ✓ | ✓ | | |
| P03 | : | ✓ | | | ✓ | |
| P04 | : | | | ✓ | | ✓ |
| P05 | : | | ✓ | | | ✓ |
| P06 | : | ✓ | | | ✓ | |
| P07 | : | | ✓ | ✓ | | ✓ |
| P08 | : | | ✓ | | | ✓ |

Components considered for Course Delivery is listed below:

1. Class room Lecture / Flipped Class
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 |
| PO1 | ✓ | | ✓ | | ✓ | | | ✓ |
| PO2 | | ✓ | | ✓ | | ✓ | | |
| PO3 | | | ✓ | | ✓ | | ✓ | |
| PO4 | ✓ | ✓ | | ✓ | | | | ✓ |
| PO5 | ✓ | | ✓ | | | | ✓ | |
| PO6 | | ✓ | | ✓ | ✓ | | | ✓ |
| PO7 | | | ✓ | | | ✓ | | ✓ |
| PO8 | ✓ | ✓ | | | ✓ | ✓ | ✓ | |

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

*Scheme of curriculum for
B.Com. Accounting & Finance
for the students admitted in the Batch during 2019 - 2020
Board of Studies – Commerce (UG)*

| S.No | Sem | Part | Type | Subject | Credit | Hour | Int | Ext | Total |
|------|-----|------|------|---|--------|------|-----|-----|-------|
| 1 | 1 | I | L1 | Language - I | 3 | 5 | 40 | 60 | 100 |
| 2 | 1 | II | E1 | English I | 3 | 5 | 40 | 60 | 100 |
| 3 | 1 | III | C1 | Core I- Principals of Accounting | 4 | 5 | 40 | 60 | 100 |
| 4 | 1 | III | C2 | Core - II - Business Organization & Office Management | 4 | 4 | 40 | 60 | 100 |
| 5 | 1 | III | A1 | Allied Paper I : Agricultural Economics of India | 4 | 4 | 40 | 60 | 100 |
| 6 | 1 | IV | AEC1 | Ability Enhancement Compulsory Course – I – Environmental studies | 2 | 2 | 50 | 0 | 50 |
| 7 | 1 | VI | VAC | Value Added Course - I | 2 | 0 | 100 | 0 | 100 |
| | | | | | | | | | |
| 1 | 2 | I | L2 | Language - II | 3 | 5 | 40 | 60 | 100 |
| 2 | 2 | II | E2 | English for Commerce | 3 | 5 | 40 | 60 | 100 |
| 3 | 2 | III | C3 | Core - III - Financial Accounting II | 4 | 4 | 40 | 60 | 100 |
| 4 | 2 | III | C4 | Core - IV - Principles of Marketing | 4 | 3 | 40 | 60 | 100 |
| 5 | 2 | III | C5 | Core - V - Business Law | 4 | 3 | 40 | 60 | 100 |
| 6 | 2 | III | A2 | Allied - II - Economic Analysis | 4 | 3 | 40 | 60 | 100 |
| 7 | 2 | IV | AEC2 | Ability Enhancement Compulsory Course - II - Human Rights | 2 | 2 | 50 | 0 | 50 |
| 8 | 2 | VI | VAC | Value Added Course - II : E - Trading (Stock Market Investments) | 2 | 0 | 100 | 0 | 100 |
| | | | | | | | | | |
| 1 | 3 | III | C6 | Core - VI - Corporate Accounting - I | 5 | 7 | 40 | 60 | 100 |
| 2 | 3 | III | C7 | Core - VII - Micro Finance | 4 | 7 | 40 | 60 | 100 |
| 3 | 3 | III | C8 | Core - VIII - Tally - Practical | 3 | 6 | 40 | 60 | 100 |

| | | | | | | | | | |
|---|---|-----|------|--|---|---|-----|-----|-----|
| 4 | 3 | III | A3 | Allied - III - Business Statistics | 4 | 6 | 40 | 60 | 100 |
| 5 | 3 | IV | S1 | Skill Enhancement Courses - I : Principles of Insurance | 3 | 5 | 40 | 60 | 100 |
| 6 | 3 | IV | AEC3 | Ability Enhancement Compulsory Course-III - Tamil/Advanced Tamil - I/ Yoga for human excellence / Women Rights / Career Enhancement - I | 2 | 2 | 50 | 0 | 50 |
| 7 | 3 | | C9 | Core - IX - Industrial Training Report | 3 | 0 | 50 | 0 | 50 |
| 8 | 3 | VI | 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 | 3 | C10 | Core - X - Corporate Accounting II | 4 | 5 | 40 | 60 | 100 |
| 2 | 4 | 3 | C11 | Core - XI - Practical - SPSS | 4 | 5 | 40 | 60 | 100 |
| 3 | 4 | 3 | C12 | Core - XII - Security Analysis and Portfolio Management | 4 | 5 | 40 | 60 | 100 |
| 4 | 4 | 3 | A4 | Allied - IV : Company Law | 4 | 6 | 40 | 60 | 100 |
| 5 | 4 | 4 | S2 | Skill Enhancement Courses - II : Corporate Finance | 3 | 5 | 40 | 60 | 100 |
| 6 | 4 | 4 | AEC4 | Ability Enhancement Compulsory Course-IV : Tamil/Advanced Tamil - II/ Yoga for human excellence / Women Rights / Career Enhancement - II | 2 | 2 | 50 | 0 | 50 |
| 7 | 4 | 6 | VAC | Value Added Course - IV | 2 | 0 | 100 | 0 | 100 |
| 8 | 4 | 6 | IDL | Inter Department Learning - II # | 2 | 2 | 0 | 100 | 100 |
| | | | | | | | | | |
| 1 | 5 | 3 | C13 | Core - XIII - Cost Accounting | 4 | 6 | 40 | 60 | 100 |
| 2 | 5 | 3 | C14 | Core - XIV - Professional Skills | 4 | 5 | 40 | 60 | 100 |
| 3 | 5 | 3 | EL1 | Elective - I | 4 | 6 | 40 | 60 | 100 |
| 4 | 5 | 3 | EL2 | Elective - II | 4 | 6 | 40 | 60 | 100 |
| 5 | 5 | 4 | S3 | Skill Enhancement Courses - III : Indian Securities Market | 3 | 5 | 40 | 60 | 100 |
| 6 | 5 | 3 | C15 | Core - XV - Mini Project % | 3 | 2 | 40 | 60 | 100 |
| 7 | 5 | 6 | VAC | Value Added Course - V | 2 | 0 | 100 | 0 | 100 |

| | | | | | | | | | |
|--------------|---|---|-----|--|------------|------------|-------------|-------------|-------------|
| 1 | 6 | 3 | C16 | Core - XVI - Management Accounting | 4 | 5 | 40 | 60 | 100 |
| 2 | 6 | 3 | C17 | Core - XVII - Goods and Service Tax | 4 | 5 | 40 | 60 | 100 |
| 3 | 6 | 3 | EL3 | Elective - III : | 4 | 5 | 40 | 60 | 100 |
| 4 | 6 | 3 | EL4 | Elective - IV : | 4 | 5 | 40 | 60 | 100 |
| 5 | 6 | 3 | C18 | Core XVIII - Project | 7 | 5 | 80 | 120 | 200 |
| 6 | 6 | 4 | S4 | Skill Enhancement Courses - IV : Entrepreneurial Development | 4 | 5 | 40 | 60 | 100 |
| 7 | 6 | 5 | EX | Extension Activity- EX % | 2 | 0 | 50 | 0 | 50 |
| TOTAL | | | | | 154 | 180 | 2120 | 2230 | 4350 |

Note: Elective Subjects

| S. Code | Elective Subjects |
|----------------|---|
| 18BAF5EA | Elective - I : Financial Management |
| 18BAF5EB | Elective - I : Business Finance |
| 18BAF5EC | Elective - I : Financial Services |
| 18BAF5ED | Elective - II : Direct Tax |
| 18BAF5EE | Elective - II : Logistics & Supply chain Management |
| 18BAF5EF | Elective - II : Total Quality Management |
| 18BAF6EA | Elective - III : Securities Operations |
| 18BAF6EB | Elective - III : Retail Operation & Services |
| 18BAF6EC | Elective - III : Mutual Fund Operations |
| 18BAF6ED | Elective - IV : Business Research Methods |
| 18BAF6EE | Elective - IV : Operation Research |
| 18BAF6EF | Elective - IV : Human Resource Management |

INTERDEPARTMENTAL LEARNING

| IDL | Sub Code | Subject |
|-------|----------|-------------------------|
| SEM 3 | | Financial Accounting |
| | | Business Correspondence |
| | | Digital Marketing |
| SEM 4 | | Stock Market |
| | | Import & Export |
| | | Investment Management |

@ - No End Semester Examination, only Internal Exam.

- No Internal Examination, only End Semester Exam.

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 |
| 18BAF13A | Principals of Accounting | S | M | S | S | | M | S | M |
| 18BAF13B | Business Organization & Office Management | | S | M | M | S | S | M | S |
| 18BAF1AA | Agricultural Economics of India | M | M | | S | S | | M | S |
| 18BAF23A | Financial Accounting II | M | S | M | M | | S | S | M |
| 18BAF23B | Principles of Marketing | S | M | S | | S | M | M | S |
| 18BAF23C | Business Law | | M | S | S | M | M | S | M |
| 18BAF2AB | Economic Analysis | S | S | | S | M | S | M | S |
| 18BAF33A | Corporate Accounting I | S | M | S | M | S | M | | S |
| 18BAF33B | Micro Finance | S | S | | S | M | S | M | S |
| 18BAF33P | Tally - Practical | | M | M | M | S | S | M | S |
| 18BAF3AC | Business Statistics | M | S | M | M | | S | S | M |
| 18BAF3ZA | Principles of Insurance | S | M | S | M | S | M | M | S |
| 18BAF43A | Corporate Accounting II | | M | S | S | M | M | S | M |
| 18BAF43P | Practical - SPSS | S | M | S | S | M | | S | M |
| 18BAF43B | Security Analysis and Portfolio Management | M | M | | S | S | | M | S |
| 18BAF4AD | Company Law | S | S | | S | M | S | M | S |
| 18BAF4ZA | Corporate Finance | S | M | S | M | | M | M | S |

Semester: I

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-----------------------------------|--------|---------|----------|-----------|--------------------|
| 18BAF13A | Core I - Principals of Accounting | 4 | 6 | 0 | 0 | Theory / Practical |

Introduction :

Financial accounting means generally accepted accounting principles (GAAP). Principles of accounting will include both the underlying basic accounting principles and the official accounting pronouncements. Accounting principles are the rules and guidelines that companies must follow when reporting financial data. In this context, principles of accounting refer to the broad underlying concepts which guide accountants when preparing financial statements.

Course Outcome:

| | |
|-----|---|
| CO1 | : Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements. |
| CO2 | : Develop the ability to use accounting information to solve a variety of business problems. |
| CO3 | : Develop knowledge of sophisticated financial accounting topics such as business combinations and other advanced financial accounting topics. |
| CO4 | : Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems. |
| CO5 | : To develop and understand the nature and purpose of financial statements in relationship to decision making. |

Unit I: [12 Periods]
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

Unit II: [12 Periods]
Final accounts of a sole trader with adjustments – Errors and rectification.

Unit III: [12 Periods]
Bill of exchange- Accommodation bills – Average due date – Account current.

Unit IV: [12 Periods]
Accounting for consignments and Joint ventures.

Unit V: [12 Periods]
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Textbook:

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd-2009

Reference :

2. R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons-Reprint 2016
3. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd, Kindle Edition.
4. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers -2012
5. Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications -2012
6. P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies - 1997

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|---|--------|---------|----------|-----------|--------------------|
| 18BAF13B | Core II - Business Organization & Office Management | 4 | 6 | 0 | 0 | Theory / Practical |

Introduction :

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

Course Outcome:

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

Unit I: [12 Periods]
Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit II: [12 Periods]
Location of Business – Factors influencing location , localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

Unit III: [12 Periods]
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

Unit IV: [12 Periods]
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

Unit V: [12 Periods]
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

Textbook:

1. Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons.-19TH Edition(2013)

Reference :

2. Shukla - Business Organisation and Management – S.Chand & Company Ltd - 2010
3. Saksena – Business Administration and Management – Sahitya Bhavan - 2009
4. Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai - 2004
5. R.K.Chopra – Office Management – Himalaya Publishing House - 2015

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|--|--------|---------|----------|-----------|--------------------|
| 18BAF1AA | Allied I : Agricultural Economics of India | 4 | 6 | 0 | 0 | Theory / Practical |

Introduction :

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

Course Outcome:

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

Unit I:

[12 Periods]

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity– Rural poverty. Agriculture: Special Features and – Place of Agriculture in Indian Economy– Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

Unit II:

[12 Periods]

Agricultural Labor and Mechanization of Agriculture: Agricultural Labor – Meaning– Wages and Income – measures to improve the conditions of labor – Green Revolutions – Effects – Mechanization – Problems and Prospects.

Unit III:

[12 Periods]

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

Unit IV:

[12 Periods]

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

Unit V:

[12 Periods]

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

Textbook:

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

Reference :

2. Indian Economy, Ruddar Dutt and Sundaram,32 Edition, Revised
3. The Indian Economy, Dhingra,2nd Edition
4. Agricultural Economics, Dr. R.K.Singh - 2011

Mapping of Course Outcomes with Program Outcomes:

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

Semester: II

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-----------------------------------|--------|---------|----------|-----------|--------------------|
| 18BAF23A | Core III- Financial Accounting II | 4 | 5 | 0 | 0 | Theory / Practical |

Introduction :

Financial accounting is a specialized branch of accounting that keeps track of a company's financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Outcome:

| | |
|-----|--|
| CO1 | : To Acquire knowledge about general aspects of business operations. |
| CO2 | : To understand and describe the role of accounting information system and its limitations. |
| CO3 | : To develop the concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows. |
| CO4 | : To identify the basic economic events most common in business operations and be able to report the events in a generally accepted manner, including the impacts of alternative accounting methods on financial statements. |
| CO5 | : Locate and analyze financial data from annual reports of corporations. |

Unit I: [12 Periods]

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

Unit II: [12 Periods]

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

Unit III: [12 Periods]

Royalty accounts - Single entry system

Unit IV: [12 Periods]

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

Unit V: [12 Periods]

Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner - Insolvency of a partner.

Textbook:

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

Reference :

2. *Financial Management*, I.M. Pandey
3. *Advanced Accountancy*, S.P.Jain & K.L.Narang
4. Gupta, R.L & Radhawsamy, M: *Advanced Accounting*, (S. Chand, N.Delhi, 2002)
5. Arulanandam & Raman: *Advanced Accounting*, (Himalaya Publ, N.Delhi, 1999)
6. Jain & Narang: *Advanced Accounting*, (Kalyani Publ, N.Delhi, 2005)

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-----------------------------------|--------|---------|----------|-----------|--------------------|
| 18BAF23B | Core IV – Principles of Marketing | 4 | 4 | 0 | 0 | Theory / Practical |

Introduction :

Marketing is the science of meeting the needs of a customer by providing valuable products to customers by utilizing the expertise of the organization, at same time, to achieve organizational goals. Marketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large.

Course Outcome:

| | |
|-----|---|
| CO1 | : Develop comprehensive strategic and tactical plans for an organization. |
| CO2 | : Apply problem solving and decision making frameworks that propose defensible solutions to organizational opportunities, challenges, change and risk. |
| CO3 | : Integrate appropriate technologies in developing solutions to business opportunities and challenges. |
| CO4 | : Develop self leadership strategies to enhance personal and professional effectiveness. |
| CO5 | : Develop a strategically focused integrated marketing communications plan based on research and analysis of a brand, its competition, and consumer behaviour, using appropriate communications strategies. |

Unit I: [12 Periods]
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Te le marketing- Marketing Ethics - Career Opportunities in Marketing.

Unit II: [12 Periods]
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization – Market Information.

Unit III: [12 Periods]
Consumer Behavior –meaning –Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation – Customer Relations Marketing.

Unit IV: [12 Periods]
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s cont ext.

Unit V: [12 Periods]
Marketing and Government –Bureau of Indian Standard s –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities

Textbook:

1. Marketing Management, Rajan Sexena. - 2017

Reference :

2. Principles of Marketing, Philip Kotler & Gary Armstrong – 7th Edition
3. Marketing Management, V.S. Ramasamy and Namakumari - 2009
4. Marketing, William G.Zikmund & Michael D'Amico - 2009
5. Marketing, R.S.N.Pillai & Bagavathi - 2010

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-----------------------|--------|---------|----------|-----------|--------|
| 18BAF23C | Core V - Business Law | 4 | 4 | 0 | 0 | Theory |

Introduction :

Business law is a wide-ranging area of the law. When we talk about business law, we're talking about the laws that cover every aspect of starting, running and closing a business. This area of law includes contracts, employment law, intellectual property, real estate, bankruptcy and many other areas of the law.

Course Outcome:

| | |
|-----|---|
| CO1 | : To familiarizes about the contract act. |
| CO2 | : To provide practical exposure in evaluation of breach of contract. |
| CO3 | : To analyze the partnership act. |
| CO4 | : To introduce the students about the sales act in India. |
| CO5 | : To provide practical exposure on bailment, guarantees and warranties. |

Unit I: [12 Periods]

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

Unit II: [12 Periods]

Types of Contracts – Breach of Contract (Sub Headings)

Unit III: [12 Periods]

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

Unit IV: [12 Periods]

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

Unit V: [12 Periods]

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

Textbook:

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

Reference :

2. R.S.N Pillai & Bhagavathi, “Business Law”, New Delhi – 2005.
3. M.R Sreenivasan, “Business Law”, Margham Publications.

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-------------------------------|--------|---------|----------|-----------|--------------------|
| 18BAF2AB | Allied II – Economic Analysis | 4 | 5 | 0 | 0 | Theory / Practical |

Introduction :

Economic analysis is a process in which the strengths and weaknesses of an economy are determined. It is a systematic approach to determine the optimum use of scarce resources, compare available alternatives, and select the best alternative to achieve a particular goal. In addition, economic analysis helps in determining the causes of various economic problems, such as inflation, depression, and economic instability.

Course Outcome:

| | | |
|-----|---|---|
| CO1 | : | Develop the ability to explain core economic terms, concepts, and theories. |
| CO2 | : | Demonstrate the ability to employ the “economic way of thinking.” |
| CO3 | : | To apply economic theories and concepts to contemporary social issues, as well as formulation and analysis of policy. |
| CO4 | : | To demonstrate the ability to collect, process, and interpret data, including statistical inference. |
| CO5 | : | To be able to use critical thinking skills within the discipline of economics about economic matters. |

Unit I: [12 Periods]

SCOPE OF METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi, Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximization and other objectives – Marsh all’s utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

Unit II: [12 Periods]

THEORY OF CONSUMER BEHAVIOUR: Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer’s surplus – Analysis Schedule.

Unit III: [12 Periods]

Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue– concepts and Curves – THEORY OF PRODUCTION : Production Function – Factors of Production – Enterprise as a Factor.

Unit IV: [12 Periods]

PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

Unit V: [12 Periods]

FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

Textbook:

1. Principles of Economics, Seth M.L – Revised Edition

Reference :

2. A Text Book of Economic Theory, Stonier and Hague – 5 Edition – 2003.
3. Macro Economics, Jhingan – 13th Edition
4. A Textbook of Economic Analysis, H. S. Agarwal – 9th Edition
5. Introduction to Economic Analysis, R Preston – 2009

Mapping of Course Outcomes with Program Outcomes:

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

Semester: III

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|------------------------------------|--------|---------|----------|-----------|--------|
| 18BAF33A | Core VI - Corporate Accounting - I | 4 | 6 | 0 | 0 | Theory |

Introduction :

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

Course Outcome:

| | | |
|-----|---|---|
| C01 | : | To know how the companies issue of shares forfeiture and reuses, convert their shares into Stocks |
| C02 | : | To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc., |
| C03 | : | To Understand the how profits or losses are distributed before and after incorporation of Companies. |
| C04 | : | To examine the companies goodwill |
| C05 | : | To evaluate the liquidation of companies |

Unit I: [12 Periods]
Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue – Underwriting.

Unit II: [12 Periods]
Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation (include all Ratios).

Unit III: [12 Periods]
Final Accounts of Companies - Calculation of Managerial Remuneration..

Unit IV: [12 Periods]
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit V: [12 Periods]
Liquidation of Companies - Statement of Affairs -Deficiency account.

Textbook:

1. Shukla and Grewal – Advanced Accounts - II, Sultan Chand & Sons, Volume-I, Revised Editions

Reference :

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons, 2009
2. Jain and Narang , Advanced Accountancy, Kalyani Publishers-2014
3. Reddy & Moorthy - Corporate Accountancy - 2012

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-------------------------|--------|---------|----------|-----------|-----------------------|
| 18BAF33B | Core -VII Micro Finance | 4 | 6 | 0 | 0 | Theory / Practical |

Introduction :

The project prepares students to understand common market research activities related to micro financing. Students completing this project will be able to obtain active positions as loan officers and become facilitators in the intricate process of funding micro businesses.

Course Outcome:

| | |
|-----|---|
| CO1 | : To understand the manner in which microfinance may be utilized to accelerate the expansion of local micro businesses. |
| CO2 | : To Acquire communication and presentation skills to explain the project to local businesses and identify candidates. |
| CO3 | : To Learn how to utilize economics, business and finance skills to promote small-business success. |
| CO4 | : To Learn about effective teamwork. |
| CO5 | : To Learn how to implement analytical problem-solving skills in complex environments. |

Unit I: [12 Periods]

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit II: [12 Periods]

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring.

Unit III: [12 Periods]

Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

Unit IV: [12 Periods]

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises.

Unit V:

[12 Periods]

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

Textbook:

1. Beatriz Armendariz and Jonathan Murdoch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.

Reference :

2. Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.
3. Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003.
4. C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
5. Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008.

<http://www.microfinancegateway.org/Microfinance> Gateway contains research and publications, news, events and job listings for the microfinance industry. <http://www.mixmarket.org/MIX> Market provides financial information on microfinance institutions.

- 1) International Public Management Journal
- 2) Journal of Economic Perspective,
- 3) The Economic Journal

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|----------------------------------|--------|---------|----------|-----------|-----------|
| 18BAF33P | Core - VIII - Tally Practical | 4 | 5 | 0 | 6 | Practical |

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:

| | | |
|-----|---|---|
| C01 | : | To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. |
| C02 | : | To learn to maintain accounts. |
| C03 | : | To create Single and group ledger |
| C04 | : | To discuss accounting and inventory management system. |
| C05 | : | To make students ready with required skill for employability in the job market. |

List of Computer Application in Accounting (Tally)

1. Create company in the name of "Rathinam & Co" in tally ERP 9 with VAT options.
 - ❖ Accounts with Inventory option.
 - ❖ Financial accounting year 01.04.2016 on wards.
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. M/s. Bharath Electronics is a manufacturing & trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions.

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

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam1^)
 2. Users need to change password on first login.
 3. User should be provided the rights to change their passwords.
- After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.

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

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

6. 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 |

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

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

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

- Unit of Measurement: Nos. (Numbers), Doz. (dozen)
- Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore.
Under Primary. By allow storage of material option as yes.
- Stock Categories: 15" & 17" (LG Monitor Inch wise)
- Stock Groups :

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

e) Stock Item:

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

9. 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.

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

Textbook:

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

Reference Book:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial - Online
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|---------------------------------|--------|---------|----------|-----------|--------------------|
| 18BAF3AC | Allied III- Business Statistics | 4 | 6 | 0 | 0 | Theory / Practical |

Introduction :

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

Course Outcome:

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

Unit I: **[12 Periods]**

Population and Samples - Definition of Statistics, scope of statistics in Industry, Economics, Management Sciences and Social Sciences, Population, Sample SRSWR, SRSWOR, Stratified Sampling (description of Sampling Procedures only)

Unit II: **[12 Periods]**

Data Concession and Representation of Raw data, Attributes, Variables, Classification, Frequency curve and Ogive curves, Diagrams - Bar and Sub divided diagram, Pie chart.

Unit III: **[12 Periods]**

Measures of Central Tendency A. M. Combined mean of two groups, Properties (Statements only), Median and Mode.

Unit IV: **[12 Periods]**

Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. Of range Variance, S. D., Combined SD for two groups only, C V.

Unit V: **[12 Periods]**

Correlation and Regression - Correlation, types of correlation, Scatter diagram, Corr. Coefficient, regression, lines of regression (Statements only)

Textbook:

1. Statistical Methods - S. P. Gupta - 2012

Reference :

2. Fundamentals of Statistics - S. C. Gupta and V. K. Kapoor - 2016
3. Statistics (Theory Methods and Applications) - Sancheti and Kapoor – 2nd Edition
4. Quantitative Techniques in Business - Dr. A. B. Rao - 2003

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|------------------------------------|--------|---------|----------|-----------|--------------------|
| 18BAF3ZA | Skilled I- Principles of Insurance | 3 | 5 | 0 | 0 | Theory / Practical |

Introduction :

Insurance is one of the ways that businesses and individuals reduce the financial impact of a risk occurring – by paying a premium to an insurance company, the risk is in effect transferred from the client to the insurer, meaning the client can focus on their business or life. Insurance is a means of protection from financial loss. It is a form of risk management primarily used to hedge against the risk of a contingent, uncertain loss. An entity which provides insurance is known as an insurer, insurance company, insurance carrier or underwriter.

Course Outcome:

| | |
|-----|--|
| CO1 | : Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions. |
| CO2 | : Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations. |
| CO3 | : Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems. |
| CO4 | : Graduates will demonstrate an ability to work effectively with others. |
| CO5 | : Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis. |

Unit I: [12 Periods]

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development

Unit II: [12 Periods]

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III: [12 Periods]

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV: [12 Periods]

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V:

[12 Periods]

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

Textbook:

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.

Reference :

2. Insurance Regulatory Development Act 1999
 3. Life Insurance Corporation Act 1956.
- <https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

Mapping of Course Outcomes with Program Outcomes:

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

Semester: IV

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-----------------------------------|--------|---------|----------|-----------|--------------------|
| 18BAF43A | Core -X – Corporate Accounting II | 4 | 5 | 0 | 0 | Theory / Practical |

Introduction :

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

Course Outcome:

| | | |
|-----|---|--|
| C01 | : | To understand the principles of Mergers and Amalgamation, Absorption |
| C02 | : | To know the operations of Holding companies |
| C03 | : | To know the Banking company accounts(New Format) |
| C04 | : | To understand the basic principles of Company Insurance |
| C05 | : | To know the standards of IFRS |

Unit I: [12 Periods]
Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

Unit II: [12 Periods]
Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.

Unit III: [12 Periods]
Banking Company Accounts - (New format only).

Unit IV: [12 Periods]
Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit V: [12 Periods]
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

Textbook:

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, 2013

Reference :

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

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|-----------------------------|--------|---------|----------|-----------|-----------|
| 18BAF43P | Core -XI – Practical - SPSS | 4 | 5 | 0 | 0 | Practical |

Introduction :

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

Course Outcome:

| | | |
|-----|---|--|
| CO1 | : | Presenting data using relevant tables, graphical displays, and summary statistics. |
| CO2 | : | Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods. |
| CO3 | : | Presenting data using SPSS generated graphs and summary statistics: descriptive statistics. |
| CO4 | : | Analysing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution. The statistical methods to analyse such data are collectively known as Nonparametric methods or distribution free method: non-parametric tests. |
| CO5 | : | Data creation, cleaning and managements. |

List of Computer Application in Accounting (Tally)

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. Analyse 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: (H₀) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: (H_A) there is correlation between age and systolic blood pressure.

5. From the followings prepare the Inventory.

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

6. From the followings prepare payroll

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

Employee Groups

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

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|--|--------|---------|----------|-----------|----------------------|
| 18BAF43B | Core -XII-Security Analysis and Portfolio Management | 4 | 5 | 0 | 0 | Theory/ Practical |

Introduction:

This course aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges. It aims at providing an in-depth knowledge of the theory and practice of portfolio management. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment.

Course Outcome:

| | |
|-----|--|
| CO1 | Graduates will understand the various alternatives available for investment. |
| CO2 | Graduates will learn to measure risk and return. Find the relationship between risk and return. Value the equities and bonds. Gain knowledge of the various strategies followed by investment practitioners. |
| CO3 | To find the relationship between risk and return. Value the equities and bonds. Gain knowledge of the various strategies followed by investment practitioners. |
| CO4 | Graduates will Value the equities and bonds. |
| CO5 | To gain knowledge of the various strategies followed by investment practitioners. |

Unit I:

[12 Periods]

Investment Setting : Financial and economic meaning of Investment – Characteristics and objectives of Investment – Types of Investment – Investment alternatives – Choice and Evaluation – Risk and return concepts.

Unit II:

[12 Periods]

Securities Markets: Financial Market - Segments – Types - - Participants in financial Market – Regulatory Environment, Primary Market – Methods of floating new issues, Book building – Role of primary market – Regulation of primary market, Stock exchanges in India – BSE, OTCEI , NSE, ISE, and Regulations of stock exchanges – Trading system in stock exchanges –SEBI.

Unit III:

[12 Periods]

Fundamental Analysis: Economic Analysis: Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodd’s investor ratios.

Unit IV:

[12 Periods]

Technical Analysis: Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators. Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – Market Indicators – Efficient Market theory.

Unit V:

[12 Periods]

Portfolio analysis –Portfolio Selection –Capital Asset Pricing model – Portfolio Revision – Portfolio valuation – Mutual Funds.

Textbook:

1. Prasannachandra, Investment analysis and Portfolio Management, Tata McGraw Hill, 2008..

Reference :

2. Reilly & Brown, Investment Analysis and Portfolio Management, Cengage Learning, 8th edition, 2008.
3. S. Kevin, Securities Analysis and Portfolio Management, PHI Learning, 2008.
4. Bodi, Kane, Markus, Mohanty, Investments, 6th edition, Tata McGraw Hill, 2007.
5. V.A.Avadhan, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2008.
6. V.K.Bhalla, Investment Management, S.Chand & Company Ltd., 2008.
7. Portfolio Construction, Management & Protection, 3e, Strong, R.A., Thomson Learning Pvt. Limited.
8. Portfolio Management, Barua, S. K.; Raghunathan V; Varma, J R (Tata McGraw Hill Publishing Co. Ltd.)

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|--------------------------|--------|---------|----------|-----------|----------------------|
| 18BAF4AD | Allied - IV- Company Law | 4 | 6 | 0 | 0 | Theory/ Practical |

Introduction :

The course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

Course Outcome:

| | |
|-----|---|
| C01 | : Students should have an understanding of the economic function of the company as a legal structure for business, the legal nature and significance of the limited liability of a company, the price paid for limited liability, the legal nature of the role of the board of directors of a company and of the legal relationships between a company's management and its various stakeholders. |
| C02 | : Develop the ability to The legal principles governing the external affairs of the corporation – in particular, the contractual liability of a corporation |
| C03 | : Students should be familiar with the current policy trends and developments in Company Law and of the likely impact of these trends and developments on the major topics in Company Law |
| C04 | : Develop the cognitive skills to analyse evaluate and synthesize information about corporations, corporate officers, shareholders and creditors so as to identify and resolve legal and business related issues |
| C05 | : To develop the ability to write clearly and concisely about Corporate Law and its application to basic Corporate Law problems |

Unit I: [12 Periods]
Corporate personality; kinds or companies; promotion on and incorporation of companies

Unit II: [12 Periods]
Memorandum of association; articles of association; prospectus; shares; share capital; members; share capital - Transfer and transmission.

Unit III: [12 Periods]
Capital management- borrowing powers, mortgages and charges, debentures; directors, Managing director, whole time director.

Unit IV: [12 Periods]
Company meetings -kinds, quorum, voting, resolutions minutes; majority powers and minority rights; prevention of oppression and mismanagement.

[12 Periods]

Unit V:

Winding up - kinds and conduct

Textbook:

1. Ramaiya A.: Guide to the Companies Act; Wadhwa & co. Nagpur.

Reference :

2. Gower L.C.B: Principles of Modern Company Law; Stevens & sons, London.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Gower & Davies, Principles of Modern Company Law
5. Taxman's Companies Act, 2013

Mapping of Course Outcomes with Program Outcomes:

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

| Subject Code | Subject Title | Credit | Lecture | Tutorial | Practical | Type |
|--------------|--------------------------------|--------|---------|----------|-----------|-----------------------|
| 18BAF4ZA | Skilled II – Corporate Finance | 3 | 5 | 0 | 0 | Theory / Practical |

Introduction :

Corporate Finance is about companies, investors, and their interaction in financial markets. Essentially, companies make decisions (how to raise capital, how to invest that capital, ...) and investors react to those decisions by bidding the company's stock and bond prices up or down. During this course we will look at this interaction from the point of view of both companies and investors, with a special emphasis on companies.

Course Outcome:

| | |
|-----|---|
| CO1 | : To know the theoretical foundations and methods of corporate financial management |
| CO2 | : To Participate actively and cooperatively in group tasks, and assume a leadership role |
| CO3 | : To Standards, methods and interpretations of financial reporting |
| CO4 | : To evaluate critically corporate financial management practices with the aim of proposing and implementing improvements |
| CO5 | : To apply best practice tools and methods in corporate finance and investment management to different settings |

Unit I: [12 Periods]

INDUSTRIAL FINANCE: Indian Capital Market – Basic problem of Industrial Finance in India. Equity – Debenture financing – Guidelines from SEBI, advantages and disadvantages and cost of various sources of Finance - Finance from international sources, financing of exports – role of EXIM bank and commercial banks – Finance for rehabilitation of sick units.

Unit II: [12 Periods]

SHORT TERM-WORKING CAPITAL FINANCE: Estimating working capital requirements – Approach adopted by Commercial banks, Commercial paper- Public deposits and inter corporate investments.

Unit III: [12 Periods]

ADVANCED FINANCIAL MANAGEMENT : Appraisal of Risky Investments, certainty equivalent of cash flows and risk adjusted discount rate, risk analysis in the context of DCF methods using Probability information, nature of cash flows, Sensitivity analysis; Simulation and investment decision, Decision tree approach in investment decisions.

Unit IV: [12 Periods]

FINANCING DECISION: Simulation and financing decision - cash inadequacy and cash insolvency-determining the probability of cash insolvency- Financing decision in the Context of option pricing model and agency costs- Inter-dependence of investment- financing and Dividend decisions.

Unit V: [12 Periods]

CORPORATE GOVERNANCE : – Corporate Governance - SEBI Guidelines- Corporate Disasters and Ethics- Corporate Social Responsibility- Stakeholders and Ethics - Ethics, Managers and Professionalism.

Textbook:

1. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd, 11th Edition, 2008.

Reference :

1. Richard A.Brealey, Stewart C.Myers and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill, 8th Edition, 2008
2. . Brigham and Ehrhardt, Corporate Finance - A focused Approach, Cengage Learning, 1st Edition, 2008.
3. M.Y Khan, Indian Financial System, Tata McGraw Hill, 5th Edition, 2008
4. Smart, Megginson, and Gitman, Corporate Finance, 1st Edition, 2008.
5. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2008.

Mapping of Course Outcomes with Program Outcomes:

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