

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

**Rathinam Tech Zone, Eachanari, Coimbatore – 641021.**

**DEPARTMENT OF COMMERCE**



**Syllabus for**

**B. Com ACCOUNTING AND FINANCE**

**2024 – 2025 Batch onwards**

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

### **Vision**

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

### **Mission**

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

### **Motto**

Transform the youth into National Asset

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

### **Vision**

To be recognized by the Stakeholders as a leader to provide a student - centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

### **Mission**

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals.

### **Motto**

Industry - Ready Education

### Program Educational Objectives (PEO)

|              |   |
|--------------|---|
| <b>PEO1:</b> | Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India. |
| <b>PEO2:</b> | Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.  |
| <b>PEO3:</b> | Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.   |

### Mapping of Institute's Mission to PEO

| Institute's Mission  | PEO's      |
|--|------------|
| To provide quality education at affordable cost, build academic and research excellence maintain eco-friendly and robust infrastructure, and | PEO1, PEO2 |
| To create a team of well qualified faculty who can build global competency and employability among the youth of India.                       | PEO2, PEO3 |

### Mapping of Department Mission to PEO

| Department Mission                             | PEO's         |
|--|---------------|
| Imparting critical thinking                    | PEO 1, PEO 2  |
| Enhancing research skills                      | PEO 1, PEO 2  |
| Developing professionalism                     | PEO 2, PEO 3, |
| Viable technical knowledge and core competency | PEO 1. PEO 3  |

### Program Outcomes (PO):

|             |   |  |
|-------------|---|--|
| <b>PO1</b>  | : | Demonstrate knowledge competency in core discipline  |
| <b>PO2</b>  | : | Apply the appropriate knowledge and suitable skills in solving the complex problems                                |
| <b>PO3</b>  | : | Conduct investigations of complex problems through various scientific approaches                                   |
| <b>PO4</b>  | : | Design solutions for complex and open ended real-life or real-time problems  |
| <b>PO5</b>  | : | Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations |
| <b>PO6</b>  | : | Work effectively and responsibly as a member or a leader in a team   |
| <b>PO7</b>  | : | Express complex concepts within the profession and with society at large   |
| <b>PO8</b>  | : | Understand the professional roles and responsibilities   |
| <b>PO9</b>  | : | Analyze social and environmental aspects of the professional practices   |
| <b>PO10</b> | : | Practice higher moral and ethical standards during the discharge of professional duties                            |
| <b>PO11</b> | : | Incorporate finer finance and business practices in all professional engagements                                   |
| <b>PO12</b> | : | Identify and address their professional development through lifelong learning                                      |

### Program Specific Outcomes (PSO):

|              |   |   |
|--------------|---|---|
| <b>PSO1</b>  | : | Give adequate information to students in succeeding finance and accounting careers.   |
| <b>PSO2</b>  | : | Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.  |
| <b>PSO3</b>  | : | Apply the data to investigate the precision of the records and accounting frameworks.   |
| <b>PSO 4</b> | : | Facilitate students to persevere career in professional areas and to identify the various sources of finance and evaluate the factors which influence financing |

### Correlation between the PO/PSO and the PEOs

| Program Outcomes |   | PEO 1 | PEO 2 | PEO 3 |
|------------------|---|-------|-------|-------|
| PO 1             | : | 3     | 1     | 3     |
| PO 2             | : | 3     | 2     | 3     |
| PO 3             | : | 1     | 2     | 3     |
| PO 4             | : | 3     | 1     | 3     |
| PO 5             | : | 3     | 3     | 2     |
| PO 6             | : | 2     | 3     | 3     |
| PO 7             | : | 2     | 3     | 1     |
| PO 8             | : | 3     | 2     | 1     |
| PO 9             | : | 2     | 2     | 3     |
| PO 10            | : | 3     | 2     | 1     |
| PO 11            | : | 2     | 1     | 1     |
| PO 12            | : | 3     | 2     | 2     |
| PSO 1            | : | 2     | 3     | 1     |
| PSO 2            | : | 3     | 2     | 2     |
| PSO 3            | : | 2     | 3     | 3     |
| PSO 4            | : | 3     | 2     | 2     |

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

### Components considered for Course Delivery is listed below:

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

### Mapping of POs with Course Delivery:

| Program Outcome | Course Delivery |   |   |   |   |   |   |   |   |
|-----------------|-----------------|---|---|---|---|---|---|---|---|
|                 | a               | b | c | d | e | f | g | h | i |
| PO1             | 3               | 3 | 1 | 1 | 2 | 1 | 3 | 3 | 1 |
| PO2             | 3               | 3 | 2 | 3 | 3 | 1 | 1 | 2 | 3 |
| PO3             | 3               | 3 | 1 | 3 | 1 | 1 | 1 | 2 | 3 |
| PO4             | 2               | 3 | 2 | 3 | 3 | 1 | 1 | 3 | 1 |
| PO5             | 3               | 2 | 1 | 3 | 1 | 3 | 3 | 3 | 3 |
| PO6             | 2               | 3 | 1 | 3 | 3 | 1 | 2 | 3 | 3 |
| PO7             | 2               | 3 | 1 | 3 | 1 | 1 | 2 | 3 | 3 |
| PO8             | 2               | 2 | 1 | 2 | 3 | 3 | 2 | 3 | 3 |
| PO9             | 1               | 1 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| PO10            | 2               | 1 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| PO11            | 1               | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| PO12            | 1               | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 |
| PSO1            | 2               | 3 | 1 | 3 | 2 | 3 | 1 | 3 | 3 |
| PSO2            | 3               | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 2 |
| PSO3            | 2               | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 |
| PSO4            | 3               | 2 | 2 | 1 | 3 | 2 | 2 | 1 | 2 |

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

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

**B.COM ACCOUNTING AND FINANCE DEGREE PROGRAMME**

**B. Com A&F Curriculum Structure - Regulation – 2024**

**(For students admitted from 2024-2025 and onwards)**

| S.No. | Sem | Part | Sub Type | Course Code | Course Name   | Credit    | Hours     | INT        | EXT        | Total      |
|-------|-----|------|----------|-------------|---|-----------|-----------|------------|------------|------------|
| 1     | 1   | 1    | L1       |             | Language - I  | 3         | 5         | 50         | 50         | 100        |
| 2     | 1   | 2    | L2       |             | English - I   | 3         | 5         | 50         | 50         | 100        |
| 3     | 1   | 3    | Core     |             | Core Course – I <b>Theory</b>   | 4         | 5         | 50         | 50         | 100        |
| 4     | 1   | 3    | Core     |             | Core Course – II <b>Theory / Practical</b>  | 4         | 4         | 50         | 50         | 100        |
| 5     | 1   | 3    | Allied   |             | Allied-I  | 4         | 5         | 50         | 50         | 100        |
| 6     | 1   | 4    | SEC      |             | Skill Enhancement Courses – I <b>Practical / Training</b>   | 4         | 4         | 50         | 50         | 100        |
| 7     | 1   | 4    | AEC      |             | Ability Enhancement Course I<br>Environmental Studies or<br>Universal Human Values &<br>Professional Ethics | 2         | 2         | 50         | 0          | 50         |
|       |     |      |          |             |   | <b>24</b> | <b>30</b> | <b>350</b> | <b>300</b> | <b>650</b> |
| 1     | 2   | 1    | L1       |             | Language - II   | 3         | 5         | 50         | 50         | 100        |
| 2     | 2   | 2    | L2       |             | English - II  | 3         | 5         | 50         | 50         | 100        |
| 3     | 2   | 3    | Core     |             | Core Course – III <b>Theory</b>   | 4         | 5         | 50         | 50         | 100        |
| 4     | 2   | 3    | Core     |             | Core Course – IV <b>Theory / Practical</b>  | 4         | 4         | 50         | 50         | 100        |
| 5     | 2   | 3    | Elective |             | Elective - I<br>Entrepreneurship<br>Development   | 4         | 4         | 50         | 50         | 100        |
| 6     | 2   | 3    | Allied   |             | Allied-II   | 4         | 5         | 50         | 50         | 100        |
| 7     | 2   | 4    | AEC      |             | Ability Enhancement Course II<br>Design Thinking  | 2         | 2         | 50         | 0          | 50         |
| 8     | 2   | 5    | Ext      |             | <b>Extension Activity - I (NASA)</b>  | 1         | 0         | 25         | 0          | 25         |
|       |     |      |          |             |   | <b>25</b> | <b>30</b> | <b>375</b> | <b>300</b> | <b>675</b> |
| 1     | 3   | 1    | L1       |             | Language - III  | 3         | 4         | 50         | 50         | 100        |
| 2     | 3   | 2    | L2       |             | English - III   | 3         | 4         | 50         | 50         | 100        |
| 3     | 3   | 3    | Core     |             | Core Course – V <b>Theory</b>   | 4         | 6         | 50         | 50         | 100        |
| 4     | 3   | 3    | Core     |             | Core Course – VI <b>Theory / Practical</b>  | 4         | 4         | 50         | 50         | 100        |
| 5     | 3   | 3    | Allied   |             | Allied-III  | 4         | 5         | 50         | 50         | 100        |
| 6     | 3   | 4    | SEC      |             | Skill Enhancement Courses – II <b>Practical / Training</b>  | 4         | 5         | 50         | 50         | 100        |
| 7     | 3   | 4    | AEC      |             | Ability Enhancement Course III<br>Soft Skill-1  | 2         | 2         | 50         | 0          | 50         |

|   |   |   |          |  |   |            |            |             |             |             |
|---|---|---|----------|--|---|------------|------------|-------------|-------------|-------------|
| 8 | 3 | 3 | ITR      |  | Internship / Industrial Training (Summer vacation at the end of II semester activity)   | 2          | 0          | 50          | 0           | 50          |
| 9 | 3 | 5 | Ext      |  | Extension Activity - II (NASA)  | 1          | 0          | 25          | 0           | 25          |
|   |   |   |          |  |   | <b>27</b>  | <b>30</b>  | <b>425</b>  | <b>300</b>  | <b>725</b>  |
| 1 | 4 | 1 | L1       |  | Language - IV   | 3          | 4          | 50          | 50          | 100         |
| 2 | 4 | 2 | L2       |  | English - IV  | 3          | 4          | 50          | 50          | 100         |
| 3 | 4 | 3 | Core     |  | Core Course – VII Theory  | 4          | 6          | 50          | 50          | 100         |
| 4 | 4 | 3 | Core     |  | Core Course – VIII Theory / Practical   | 4          | 4          | 50          | 50          | 100         |
| 5 | 4 | 3 | Allied   |  | Allied-IV   | 4          | 5          | 50          | 50          | 100         |
| 8 | 4 | 3 | Elective |  | Elective - II   | 4          | 5          | 50          | 50          | 100         |
| 7 | 4 | 4 | AEC      |  | Ability Enhancement Course IV Soft Skill-2  | 2          | 2          | 50          | 0           | 50          |
| 8 | 4 | 5 | Ext      |  | Extension Activity - III (NASA)   | 1          | 0          | 25          | 0           | 25          |
|   |   |   |          |  |   | <b>25</b>  | <b>30</b>  | <b>375</b>  | <b>300</b>  | <b>675</b>  |
| 1 | 5 | 3 | Core     |  | Core Course – IX Theory   | 4          | 6          | 50          | 50          | 100         |
| 2 | 5 | 3 | Core     |  | Core Course – X Theory / Practical  | 4          | 6          | 50          | 50          | 100         |
| 3 | 5 | 3 | Elective |  | Elective - III  | 4          | 6          | 50          | 50          | 100         |
|   | 5 | 3 | PRJ      |  | Project   | 0          | 6          | 0           | 0           | 0           |
| 4 | 5 | 4 | SEC      |  | Skill Enhancement Courses – III Practical / Training                                    | 4          | 6          | 50          | 50          | 100         |
| 5 | 5 | 3 | ITR      |  | Internship / Industrial Training - (Summer vacation at the end of IV semester activity) | 2          | 0          | 50          | 0           | 50          |
| 6 | 5 | 5 | Ext      |  | Extension Activity - IV (NASA)  | 1          | 0          | 25          | 0           | 25          |
|   |   |   |          |  |   | <b>19</b>  | <b>30</b>  | <b>275</b>  | <b>200</b>  | <b>475</b>  |
| 1 | 6 | 3 | Core     |  | Core Course – XI Theory   | 4          | 6          | 50          | 50          | 100         |
| 2 | 6 | 3 | Core     |  | Core Course – XII Theory / Practical  | 4          | 4          | 50          | 50          | 100         |
| 3 | 6 | 3 | Elective |  | Elective – IV   | 4          | 6          | 50          | 50          | 100         |
| 4 | 6 | 3 | PRJ      |  | Core Project  | 8          | 8          | 100         | 100         | 200         |
| 5 | 6 | 4 | SEC      |  | Skill Enhancement Courses – IV Practical / Training                                     | 4          | 6          | 50          | 50          | 100         |
|   |   |   |          |  |   | <b>24</b>  | <b>30</b>  | <b>300</b>  | <b>300</b>  | <b>600</b>  |
|   |   |   |          |  | <b>Total credit</b>   | <b>144</b> | <b>180</b> | <b>2100</b> | <b>1700</b> | <b>3800</b> |

| Additional Credits |     |      |          |          |                            |        |       |     |     |       |
|--------------------|-----|------|----------|----------|----------------------------|--------|-------|-----|-----|-------|
| S.No.              | Sem | Part | Sub Type | Sub Code | Subject                    | Credit | Hours | INT | EXT | Total |
| 1                  | 2   | 6    | VAC      |          | VAC - Microsoft CoE Course | 2      | 2     | 50  | 0   | 50    |
| 2                  | 3   | 6    | VAC      |          | Inter Department Course    | 2      | 2     | 50  | 0   | 50    |
| 3                  | 4   | 6    | IDC      |          | VAC - Microsoft CoE Course | 2      | 2     | 50  | 0   | 50    |
| 4                  | 5   | 6    | VAC      |          | VAC - Microsoft CoE Course | 2      | 2     | 50  | 0   | 50    |

| Parts        | Sem I     | Sem II    | Sem III   | Sem IV    | Sem V     | Sem VI    | Total Credits |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
| Part I       | 3         | 3         | 3         | 3         | -         | -         | 12            |
| Part II      | 3         | 3         | 3         | 3         | -         | -         | 12            |
| Part III     | 12        | 12        | 15        | 12        | 19        | 20        | 90            |
| Part IV      | 2         | 2         | 6         | 6         | 4         | 4         | 24            |
| Part V       | -         | -         | -         | -         | -         | 2         | 2             |
| <b>Total</b> | <b>20</b> | <b>20</b> | <b>27</b> | <b>24</b> | <b>23</b> | <b>26</b> | <b>140</b>    |

| Core - Theory |     |               |          |                         |                       |                           |
|---------------|-----|---------------|----------|-------------------------|-----------------------|---------------------------|
| S.No.         | Sem | Pre-requisite | Sub Code | Course Name             | "Offering Department" | "Type Theory / Practical" |
| 1             | I   |               |          | Financial Accounting, I | Commerce III          | Theory                    |
| 2             | II  |               |          | Financial Accounting II | Commerce III          | Theory                    |
| 3             | III |               |          | Corporate Accounting, I | Commerce III          | Theory                    |
| 4             | IV  |               |          | Corporate Accounting II | Commerce III          | Theory                    |
| 5             | V   |               |          | Cost Accounting         | Commerce III          | Theory                    |
| 6             | VI  |               |          | Management Accounting   | Commerce III          | Theory                    |

**Core - Theory / Practical**

| S.No. | Sem | Pre-requisite | Sub Code | Course Name                   | "Offering Department" | "Type Theory / Practical" |
|-------|-----|---------------|----------|-------------------------------|-----------------------|---------------------------|
| 1     | I   |               |          | Financial services            | Commerce III          | Theory                    |
| 2     | II  |               |          | Financial Management          | Commerce III          | Theory                    |
| 3     | III |               |          | Marketing Management          | Commerce III          | Theory                    |
| 4     | IV  |               |          | Investment Management         | Commerce III          | Theory                    |
| 5     | V   |               |          | Taxation                      | Commerce III          | Theory                    |
| 6     | VI  |               |          | Banking theory Law & Practice | Commerce III          | Theory                    |

**Allied**

| S.No. | Sem | Pre-requisite | Sub Code | Course Name                           | "Offering Department" | "Type Theory / Practical" |
|-------|-----|---------------|----------|---------------------------------------|-----------------------|---------------------------|
| 1     |     |               |          | Business Mathematics                  | Mathematics           | Theory                    |
| 2     |     |               |          | Business Statistics                   | Mathematics           | Theory                    |
| 3     |     |               |          | Principles of management              | Commerce III          | Theory                    |
| 4     |     |               |          | Business Environment & Indian Economy | Commerce III          | Theory                    |
| 5     |     |               |          | Managerial Economics                  | Commerce III          | Theory                    |
| 6     |     |               |          | Business Research Methodology         | Commerce III          | Theory                    |

**Skill Enhancement Course**

| S.No. | Sem | Pre-requisite | Sub Code | Course Name                        | "Offering Department" | "Type Theory / Practical" |
|-------|-----|---------------|----------|------------------------------------|-----------------------|---------------------------|
| 1     |     |               |          | MS Office                          | Commerce III          | Practical                 |
| 2     |     |               |          | Technical Analysis in Stock Market | Commerce III          | Practical                 |
| 3     |     |               |          | Tally prime with ERP 9             | Commerce III          | Practical                 |
| 4     |     |               |          | Data Analysis using SPSS           | Commerce III          | Practical                 |



| <b>Elective</b> |            |                      |                 |                                       |                              |                                  |
|-----------------|------------|----------------------|-----------------|---------------------------------------|------------------------------|----------------------------------|
| <b>S.No.</b>    | <b>Sem</b> | <b>Pre-requisite</b> | <b>Sub Code</b> | <b>Course Name</b>                    | <b>"Offering Department"</b> | <b>"Type Theory / Practical"</b> |
| 1               |            |                      |                 | Indian Banking system                 | Commerce III                 | Theory                           |
| 2               |            |                      |                 | Principles of Auditing                | Commerce III                 | Theory                           |
| 3               |            |                      |                 | Digital Banking                       | Commerce III                 | Theory                           |
| 4               |            |                      |                 | Entrepreneurial Development           | Commerce III                 | Theory                           |
| 5               |            |                      |                 | GST                                   | Commerce III                 | Theory                           |
| 6               |            |                      |                 | Financial Markets & Institutions      | Commerce III                 | Theory                           |
| 7               |            |                      |                 | International Financial Management    | Commerce III                 | Theory                           |
| 8               |            |                      |                 | Human Resource Management             | Commerce III                 | Theory                           |
| 9               |            |                      |                 | Service Marketing                     | Commerce III                 | Theory                           |
| 10              |            |                      |                 | International Marketing               | Commerce III                 |                                  |
| 11              |            |                      |                 | Commercial Bank Management            | Commerce III                 | Theory                           |
| 12              |            |                      |                 | Management & Organizational Behaviour | Commerce III                 | Theory                           |
| 13              |            |                      |                 | Supply chain Management               | Commerce III                 | Theory                           |
| 14              |            |                      |                 | Working Capital Management            | Commerce III                 | Theory                           |

| <b>Parts</b> | <b>Sem I</b> | <b>Sem II</b> | <b>Sem III</b> | <b>Sem IV</b> | <b>Sem V</b> | <b>Sem VI</b> | <b>Total Credits</b> |
|--------------|--------------|---------------|----------------|---------------|--------------|---------------|----------------------|
| Part I       | 3            | 3             | 3              | 3             | -            | -             | 12                   |
| Part II      | 3            | 3             | 3              | 3             | -            | -             | 12                   |
| Part III     | 12           | 16            | 15             | 16            | 15           | 20            | 94                   |
| Part IV      | 6            | 2             | 6              | 2             | 4            | 4             | 24                   |
| Part V       | -            | 1             | 1              | 1             | 1            |               | 4                    |
| <b>Total</b> | <b>24</b>    | <b>25</b>     | <b>28</b>      | <b>25</b>     | <b>20</b>    | <b>24</b>     | <b>146</b>           |

# **Core - Theory**

| Semester   |   |        |         |          |           |                     |
|--|---|--------|---------|----------|-----------|---------------------|
| Course Code  | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |
|  | <b>Financial Accounting- I</b>  | 4      | 5       | -        | -         | <b>Core Theory</b>  |
| <b>Course Introduction</b>   |   |        |         |          |           |                     |
| 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.   |   |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research   |   |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will   |        |         |          |           |                     |
| <b>CO 1:</b>   | To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP). |        |         |          |           |                     |
| <b>CO 2:</b>   | To manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.                     |        |         |          |           |                     |
| <b>CO 3:</b>   | Be Aware of preparation of Final accounts.  |        |         |          |           |                     |
| <b>CO 4:</b>   | Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.                                       |        |         |          |           |                     |
| <b>CO 5:</b>   | Enable preparation of Income and Expenditure statement.   |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Fundamentals of bookkeeping, Difference between Bookkeeping vs Accounting, Concepts and Conventions.                                   |   |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Double Entry</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Journal – Ledger - Subsidiary Book: Purchase book - Sales book – Purchase Return book – Sales Return book - Bills Payable book – Bill Receivable book – Cash book : Simple cash book, Double column cash book, Three column cashbook, petty cash book. |   |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Final Accounts</b>   |        |         |          |           | <b>[12Periods]</b>  |
| Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.   |   |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Bill of Exchange</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Bill of exchange – Needs- Types- Dishonour of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills – Average due date – Account current- Methods of Account Current- Product Method-Red Ink Interest-Époque Method.                      |   |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>BRS</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Bank Reconciliation Statement- Receipts and Payments accounts –Income and Expenditure accounts.  |   |        |         |          |           |                     |
| <b>Text Book:</b>  |   |        |         |          |           |                     |

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

**Reference Books:**

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxman publication - 2023

**Web Resources:**

<https://www.infoBook.org/free-pdf-Book/business/financial-accounting/>  
<https://pdfroom.com/category/financial-accounting>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>C01</b>     | 3                  | 3   | 3   | 1   | 3   | 1   | 3   | 3   | 1   | 3    | 2    | 1    | 2                          | 3    | 3    |
| <b>C02</b>     | 1                  | 3   | 2   | 1   | 2   | 3   | 1   | 1   | 3   | 2    | 1    | 3    | 3                          | 1    | 2    |
| <b>C03</b>     | 2                  | 3   | 3   | 2   | 1   | 3   | 1   | 3   | 2   | 1    | 2    | 1    | 2                          | 3    | 2    |
| <b>C04</b>     | 1                  | 1   | 3   | 3   | 1   | 3   | 2   | 3   | 1   | 2    | 2    | 2    | 3                          | 2    | 1    |
| <b>C05</b>     | 3                  | 2   | 3   | 2   | 3   | 1   | 1   | 3   | 3   | 1    | 2    | 3    | 2                          | 1    | 3    |

| Semester  |  |        |         |          |           |                     |
|---|--|--------|---------|----------|-----------|---------------------|
| Course Code   | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|   | <b>Financial Accounting- II</b>  | 4      | 5       | -        | -         | <b>Core Theory</b>  |
| <b>Course Introduction</b>  |  |        |         |          |           |                     |
| This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.   |  |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research  |  |        |         |          |           |                     |
| <b>Course Outcomes</b>  | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>  | Implement various methods of depreciation accounting in the Book of accounts.                              |        |         |          |           |                     |
| <b>CO 2:</b>  | Evaluate the performance of the single entry and department with previous result.                          |        |         |          |           |                     |
| <b>CO 3:</b>  | Analyse the financial impact of royalty agreements on both licensors and licenses.                         |        |         |          |           |                     |
| <b>CO 4:</b>  | Evaluate about the branch and to Execute Book of accounts relating to Hire purchase and instalment system. |        |         |          |           |                     |
| <b>CO 5:</b>  | Gain knowledge about partnership admission, retirement, death & insolvency.                                |        |         |          |           |                     |
| <b>Unit I:</b>  | <b>Depreciation and its Methods</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.   |  |        |         |          |           |                     |
| <b>Unit II:</b>   | <b>Single Entry system</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price. |  |        |         |          |           |                     |
| <b>Unit III:</b>  | <b>Basic concept of Royalty</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and Short workings – Reporting and Disclosure – Issues and Challenges.   |  |        |         |          |           |                     |
| <b>Unit IV:</b>   | <b>Branch Accounting and Hire purchase</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return.  |  |        |         |          |           |                     |
| <b>Unit V:</b>  | <b>Partnership</b>   |        |         |          |           | <b>[12Periods]</b>  |
| Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.                                       |  |        |         |          |           |                     |
| <b>Text Book:</b>   |  |        |         |          |           |                     |
| 1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021  |  |        |         |          |           |                     |

**Reference Books:**

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxmann publication - 2023.

**Web Resources:**

<https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>  
[https://nios.ac.in/media/documents/Seccour224New/ch\\_12.pdf](https://nios.ac.in/media/documents/Seccour224New/ch_12.pdf)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>CO1</b>     | 3                  | 2   |     | 1   | 1   | 1   | 1   | 2   | 3   |      | 3    | 2    | 3                          | 2    | 3    |
| <b>CO2</b>     | 1                  |     | 1   |     | 2   | 3   | 1   | 1   |     | 2    | 1    |      | 1                          |      |      |
| <b>CO3</b>     | 2                  | 2   |     | 2   | 3   | 3   |     | 1   | 2   | 1    | 2    | 2    | 2                          | 2    | 2    |
| <b>CO4</b>     | 1                  | 3   |     | 1   | 1   |     | 1   | 2   |     | 3    | 3    | 2    | 3                          | 2    | 3    |
| <b>CO5</b>     | 2                  | 2   | 1   |     | 1   | 3   | 3   | 1   |     | 1    | 1    |      | 1                          |      | 3    |

| Semester  |   |        |         |          |           |                     |
|---|---|--------|---------|----------|-----------|---------------------|
| Course Code   | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |
|   | <b>Corporate Accounting- I</b>  | 4      | 4       | -        | -         | <b>Core Theory</b>  |
| <b>Course Introduction</b>  |   |        |         |          |           |                     |
| Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyse, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation. |   |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research  |   |        |         |          |           |                     |
| <b>Course Outcomes</b>  | On completion of this course, students will                             |        |         |          |           |                     |
| <b>CO 1:</b>  | Explaining about the basic provisions towards issue of shares in market |        |         |          |           |                     |
| <b>CO 2:</b>  | Understanding the concepts of debenture and its accounting              |        |         |          |           |                     |
| <b>CO 3:</b>  | Analyse the companies final accounts and Managerial Remuneration        |        |         |          |           |                     |
| <b>CO 4:</b>  | Estimating methods of goodwill and shares.                              |        |         |          |           |                     |
| <b>CO 5:</b>  | Examine various procedures related to liquidation of companies          |        |         |          |           |                     |
| <b>Unit I:</b>  | <b>Issue of shares</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Introduction – Types of Shares - Issue of shares : Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.  |   |        |         |          |           |                     |
| <b>Unit II:</b>   | <b>Redemption</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.  |   |        |         |          |           |                     |
| <b>Unit III:</b>  | <b>Final Accounts of Companies</b>                                      |        |         |          |           | <b>[12 Periods]</b> |
| Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.  |   |        |         |          |           |                     |
| <b>Unit IV:</b>   | <b>Valuation of Goodwill and Shares</b>                                 |        |         |          |           | <b>[12 Periods]</b> |
| Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method.   |   |        |         |          |           |                     |
| <b>Unit V:</b>  | <b>Liquidation of Companies</b>   |        |         |          |           | <b>[12Periods]</b>  |
| Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.   |   |        |         |          |           |                     |
| <b>Text Book:</b>   |   |        |         |          |           |                     |
| 1. Corporate Accounting T.S.Reddy & Dr.Murthy   |   |        |         |          |           |                     |
| <b>Reference Books:</b>   |   |        |         |          |           |                     |
| 1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition2021<br>2. Corporate Accounts; Gupta. R.L.and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023  |   |        |         |          |           |                     |

**Web Resources:**

<https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>C01</b>     | 3                  | 2   |     | 1   | 1   | 1   | 1   | 2   | 3   |      | 3    | 2    | 3                          | 2    | 3    |
| <b>C02</b>     | 1                  |     | 1   |     | 2   | 3   | 1   | 1   |     | 2    | 1    |      | 1                          |      |      |
| <b>C03</b>     | 2                  | 2   |     | 2   | 3   | 3   |     | 1   | 2   | 1    | 2    | 2    | 2                          | 2    | 2    |
| <b>C04</b>     | 1                  | 3   |     | 1   | 1   |     | 1   | 2   |     | 3    | 3    | 2    | 3                          | 2    | 3    |
| <b>C05</b>     | 2                  | 2   | 1   |     | 1   | 3   | 3   | 1   |     | 1    | 1    |      | 1                          |      | 3    |



| Semester    |                                 |        |         |          |           |                    |
|-------------|---------------------------------|--------|---------|----------|-----------|--------------------|
| Course Code | Course Title                    | Credit | Lecture | Tutorial | Practical | Type               |
|             | <b>Corporate Accounting- II</b> | 4      | 4       | -        | -         | <b>Core Theory</b> |

### Course Introduction

This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).

**Course Focus on:** Skill Development/ Entrepreneurship / Employability / Research

| Course Outcomes | On completion of this course, students will   |
|-----------------|---|
| <b>CO 1:</b>    | To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction. |
| <b>CO 2:</b>    | To know the operation of Holding Companies and solve the accounting problems.                     |
| <b>CO 3:</b>    | To Analysis the Banking Company Accounts (new formats).   |
| <b>CO 4:</b>    | To understand the basic Principles of Company Insurance.  |
| <b>CO 5:</b>    | To know the Human Resource Accounting and the Standards of IFRS.                                  |

|                |                                     |                     |
|----------------|-------------------------------------|---------------------|
| <b>Unit I:</b> | <b>Introduction to Amalgamation</b> | <b>[12 Periods]</b> |
|----------------|-------------------------------------|---------------------|

Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.

|                 |                        |                     |
|-----------------|------------------------|---------------------|
| <b>Unit II:</b> | <b>Holding Company</b> | <b>[12 Periods]</b> |
|-----------------|------------------------|---------------------|

Holding Company - Meaning – Minority Interest - Preparation of Consolidated Final Statement of Accounts – Contingent liability – Unrealized profit – Revaluation account – Bonus issues and payment of dividend.

|                  |  |                     |
|------------------|--|---------------------|
| <b>Unit III:</b> | <b>Basic concepts of Banking Companies</b> | <b>[12 Periods]</b> |
|------------------|--|---------------------|

Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).

|                 |                  |                     |
|-----------------|------------------|---------------------|
| <b>Unit IV:</b> | <b>Insurance</b> | <b>[12 Periods]</b> |
|-----------------|------------------|---------------------|

Insurance Company accounts – general insurance and life insurance – under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.

|                |                             |                     |
|----------------|-----------------------------|---------------------|
| <b>Unit V:</b> | <b>Accounting Standards</b> | <b>[12 Periods]</b> |
|----------------|-----------------------------|---------------------|

Accounting standards of Joint stock companies– Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.

### Text Book:

1. Corporate Accounting T.S.Reddy & Dr.Murthy.

### Reference Books:

1. Corporate accounts – Gupta R.L & Radhaswamy M. Theory Method and Application – 13th Revised Edition

2006, sultan chand & Co., New Delhi.

2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003

**Web Resources:**

<https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/>

<https://pdfroom.com/category/corporate-accounting>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>CO1</b>     | 3                  | 2   |     | 1   | 1   | 1   | 1   | 2   | 3   |      | 3    | 2    | 3                          | 2    | 3    |
| <b>CO2</b>     | 1                  |     | 1   |     | 2   | 3   | 1   | 1   |     | 2    | 1    |      | 1                          |      |      |
| <b>CO3</b>     | 2                  | 2   |     | 2   | 3   | 3   |     | 1   | 2   | 1    | 2    | 2    | 2                          | 2    | 2    |
| <b>CO4</b>     | 1                  | 3   |     | 1   | 1   |     | 1   | 2   |     | 3    | 3    | 2    | 3                          | 2    | 3    |
| <b>CO5</b>     | 2                  | 2   | 1   |     | 1   | 3   | 3   | 1   |     | 1    | 1    |      | 1                          |      | 3    |

| Semester   |  |        |         |          |           |                     |
|--|--|--------|---------|----------|-----------|---------------------|
| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|  | <b>Cost Accounting</b>   | 4      | 5       | -        | -         | <b>Core Theory</b>  |
| <b>Course Introduction</b>   |  |        |         |          |           |                     |
| This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads. |  |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research   |  |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>   | To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.    |        |         |          |           |                     |
| <b>CO 2:</b>   | To create Costing reports including methods of issue and pricing methods.                |        |         |          |           |                     |
| <b>CO 3:</b>   | To evaluate the different wages & incentives and Labour Turnover.                        |        |         |          |           |                     |
| <b>CO 4:</b>   | To interpret variable and fixed cost variances and computation of machine hour rate.     |        |         |          |           |                     |
| <b>CO 5:</b>   | To apply Cost Accounting methods to optimize the use of people, resources and materials. |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction to Cost Accounting</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Definition - Nature and Scope – Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting –Classification of Costs – Cost sheet: Prime cost, Work cost, Cost of Production , COGS.  |  |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Material Control</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.                                  |  |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Labour</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments– Rowan Plan- Halsay plan - Labour Turnover - Meaning, Causes and Measurement.          |  |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Overheads</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.                        |  |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Methods of Costing</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.   |  |        |         |          |           |                     |
| <b>Text Book:</b>  |  |        |         |          |           |                     |
| 1. Jain S.P. and Narang K.L-Cost Accounting  |  |        |         |          |           |                     |

**Reference Books:**

1. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons.
2. Reddy, T.S and Hariprasad Reddy, Y, Cost Accounting, Margam Publications.

**Web Resources:**

[https://ddceutkal.ac.in/Downloads/UG\\_SLM/Commerce/Cost\\_Accounting.pdf](https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf)  
<https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>C01</b>     | 3                  | 3   | 3   | 1   | 1   | 3   | 3   | 1   | 2   | 3    | 3    | 2    | 2                          | 3    | 3    |
| <b>C02</b>     | 3                  | 2   | 3   | 2   | 3   | 1   | 3   | 1   | 1   | 3    | 2    | 2    | 1                          | 3    | 2    |
| <b>C03</b>     | 3                  | 3   | 2   | 1   | 3   | 3   | 3   | 2   | 1   | 2    | 2    | 3    | 2                          | 3    | 3    |
| <b>C04</b>     | 3                  | 1   | 2   | 3   | 2   | 3   | 1   | 1   | 3   | 3    | 3    | 2    | 3                          | 3    | 1    |
| <b>C05</b>     | 3                  | 3   | 3   | 2   | 1   | 2   | 2   | 1   | 2   | 3    | 1    | 2    | 2                          | 3    | 3    |

| Semester  |  |        |         |          |           |                     |
|---|--|--------|---------|----------|-----------|---------------------|
| Course Code   | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|   | <b>Management Accounting</b>   | 4      | 5       | -        | -         | <b>Core Theory</b>  |
| <b>Course Introduction</b>  |  |        |         |          |           |                     |
| Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.   |  |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research  |  |        |         |          |           |                     |
| <b>Course Outcomes</b>  | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>  | To provide the fundamental knowledge and techniques in Management Accounting           |        |         |          |           |                     |
| <b>CO 2:</b>  | Find and Apply tools and techniques used to plan, control and make decision            |        |         |          |           |                     |
| <b>CO 3:</b>  | Prepare budgets and demonstrate budget control techniques                              |        |         |          |           |                     |
| <b>CO 4:</b>  | To provide the fundamental knowledge about managerial applications of marginal costing |        |         |          |           |                     |
| <b>CO 5:</b>  | Illustrate and build the know ledge of break-even analysis and profit maximization     |        |         |          |           |                     |
| <b>Unit I:</b>  | <b>Nature of Management Accounting</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.   |  |        |         |          |           |                     |
| <b>Unit II:</b>   | <b>Financial Analysis</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi – step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.   |  |        |         |          |           |                     |
| <b>Unit III:</b>  | <b>Ratio Analysis</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.                               |  |        |         |          |           |                     |
| <b>Unit IV:</b>   | <b>Fun Flow &amp; Cash Flow</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Fund flow and cash flow statement meaning of fund flow statement-Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. Meaning of Cash flow statement-Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis. |  |        |         |          |           |                     |
| <b>Unit V:</b>  | <b>Budgeting and Budgetary Control</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Budgeting – Cash Budget – Production Budget – Sales Budget – Flexible Budget –Zero based Budget.  |  |        |         |          |           |                     |
| <b>Text Book:</b>   |  |        |         |          |           |                     |

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

**Reference Books:**

1. Dr. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
2. MY Khan & P K Jain, Management Accounting, Tata Mc Graw-Hill, New Delhi.

**Web Resources:**

[https://annamalaiuniversity.ac.in/affcl/download/syllabus\\_2022/ug%20pdf/1.%20B.Com..pdf](https://annamalaiuniversity.ac.in/affcl/download/syllabus_2022/ug%20pdf/1.%20B.Com..pdf)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>C01</b>     | 1                  | 2   | 1   | 3   | 3   | 1   | 2   | 2   | 1   | 3    | 2    | 1    | 2                          | 2    | 1    |
| <b>C02</b>     | 2                  | 3   | 3   | 2   | 1   | 1   | 2   | 1   | 2   | 3    | 3    | 1    | 3                          | 1    | 2    |
| <b>C03</b>     | 3                  | 2   | 2   | 1   | 3   | 2   | 1   | 3   | 2   | 1    | 2    | 1    | 2                          | 3    | 3    |
| <b>C04</b>     | 1                  | 1   | 3   | 2   | 1   | 3   | 2   | 3   | 1   | 3    | 3    | 2    | 3                          | 2    | 3    |
| <b>C05</b>     | 2                  | 3   | 1   | 3   | 2   | 2   | 3   | 2   | 2   | 1    | 2    | 1    | 2                          | 1    | 3    |

# **Core - Theory**

| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|--|--|--------|---------|----------|-----------|---------------------|
|  | <b>Financial Services</b>  | 4      | 4       | -        | -         | <b>Theory</b>       |
| <b>Course Introduction</b>   |  |        |         |          |           |                     |
| To provide conceptual understanding and in depth knowledge of merchant banking services concerning financial markets in India and to provide knowledge of financial services   |  |        |         |          |           |                     |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>  |  |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>   | To develop and understand the nature and purpose of financial services   |        |         |          |           |                     |
| <b>CO 2:</b>   | To provide in depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services |        |         |          |           |                     |
| <b>CO 3:</b>   | To enable the students to understand the role & functioning of regulatory bodies in financial sector   |        |         |          |           |                     |
| <b>CO 4:</b>   | To equip the students with skills required to operate in competitive environment in the service sector.  |        |         |          |           |                     |
| <b>CO 5:</b>   | To impart knowledge regarding the components of Indian Financial System.   |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction-Financial Services:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Financial Services – Meaning – Functions – Characteristics – Importance – Classification – Scope: Fund Based services and Non fund based services – Challenges facing the Financial Service Sector - Regulatory Frame Work of Financial Services – Growth of Financial Services in India- Secretarial indices.   |  |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Hire Purchase:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale - Hire Purchase and Instalment – Hire Purchase and Leasing – RBI guidelines for Hire purchase business – Advantages of hire purchase business in India- Problems of HP Business in India – Banking and Non-Banking Finances – Concepts of Commercial Banks and Merchant Banking.                       |  |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Leasing:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Lease financing - The concept- Importance of Lease financing - Merits and Demerits of leasing- types of leasing – Regulatory frame work for leasing in India – Content of a Lease agreement – Problems and Challenges of leasing.  |  |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Venture capital:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Venture Capital – Meaning – History - Objectives – Types of Venture Capitalists – Stages of venture Capital Financing – Legal Aspects of Venture capital: Guidelines for the venture capital companies – Venture Capital amendment regulation 2000 of SEBI - Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization - Credit Rating agencies. |  |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Factoring mechanism:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Factoring - concepts-signification- Types- Factoring mechanism- Factory Vs Leasing- Factoring in India- Forfeitures-Functions and Portfolio Classification, Organization and Management – De-mat Services-need and Operations-role of NSDL and CSDL  |  |        |         |          |           |                     |
| <b>Text Book:</b>  |  |        |         |          |           |                     |
| 1. Financial services- Mr. M. Y. Khan, 10 <sup>th</sup> edition, 2022.   |  |        |         |          |           |                     |
| <b>Reference Books:</b>  |  |        |         |          |           |                     |
| 1. Financial Markets, Financial Institutions And Financial Services- Mr. Goel & Sandeep- 2021  |  |        |         |          |           |                     |
| 2. Management of Financial services- Prof Arti Gaur- 2020  |  |        |         |          |           |                     |
| <b>Note: Question paper will cover 20% theory and 80% Problems. Mapping of Course</b>  |  |        |         |          |           |                     |
| <b>Web Resources:</b>  |  |        |         |          |           |                     |
| 1. <a href="https://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf">https://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf</a>   |  |        |         |          |           |                     |



| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b> |                           |            |            |            |            |            |            |            |            |             |             |             |                                   |             |             |  |
|---|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-----------------------------------|-------------|-------------|--|
| <b>Course Outcome</b>   | <b>Programme Outcomes</b> |            |            |            |            |            |            |            |            |             |             |             | <b>Programme Specific Outcome</b> |             |             |  |
|   | <b>P01</b>                | <b>P02</b> | <b>P03</b> | <b>P04</b> | <b>P05</b> | <b>P06</b> | <b>P07</b> | <b>P08</b> | <b>P09</b> | <b>P010</b> | <b>P011</b> | <b>P012</b> | <b>PS01</b>                       | <b>PS02</b> | <b>PS03</b> |  |
| <b>C01</b>  | 1                         |            |            | 1          |            | 2          |            | 3          | 3          | 2           | 1           | 2           | 1                                 |             | 2           |  |
| <b>C02</b>  |                           |            | 1          |            | 2          |            | 3          |            | 3          |             |             | 1           |                                   | 2           |             |  |
| <b>C03</b>  | 1                         |            |            | 2          |            |            | 3          |            | 3          |             | 3           |             | 1                                 |             | 2           |  |
| <b>C04</b>  |                           | 1          | 2          |            |            | 2          | 3          |            | 3          | 1           |             | 2           |                                   | 1           |             |  |
| <b>C05</b>  | 1                         |            | 2          |            | 2          |            |            | 3          |            |             | 2           | 3           | 1                                 |             | 3           |  |

| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                              |
|--|--|--------|---------|----------|-----------|-----------------------------------|
|  | <b>Financial Management</b>  | 4      | 4       | -        | -         | <b>Theory</b>                     |
| <b>Course Introduction</b>   |  |        |         |          |           |                                   |
| This course trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms. |  |        |         |          |           |                                   |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>  |  |        |         |          |           |                                   |
| <b>Course Outcomes</b>   | On completion of this course, students will  |        |         |          |           |                                   |
| <b>CO 1:</b>   | Familiarize Participants with Fundamentals of Financial Management in an Organization.                                       |        |         |          |           |                                   |
| <b>CO 2:</b>   | Explore & Develop the Financial Environment in which Firms & Managers must Operate.  |        |         |          |           |                                   |
| <b>CO 3:</b>   | Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern. |        |         |          |           |                                   |
| <b>CO 4:</b>   | Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.                               |        |         |          |           |                                   |
| <b>CO 5:</b>   | Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.                                    |        |         |          |           |                                   |
| <b>Unit I:</b>   | <b>Introduction-Financial Management:</b>  |        |         |          |           | <b>[12 Periods]</b>               |
| Introduction of Financial Management- Nature and Scope - Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance – Role of a Financial Manager - Time Value of Money- Risk and return- The capital asset pricing model(CAPM)   |  |        |         |          |           |                                   |
| <b>Unit II:</b>  | <b>Cost of Capital:</b>  |        |         |          |           | <b>[12 Periods]</b>               |
| Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock –Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV-Payback Period-ARR-IRR-Capital Rationing.  |  |        |         |          |           |                                   |
| <b>Unit III:</b>   | <b>Leverage:</b>   |        |         |          |           | <b>[12 Periods]</b>               |
| Measurement of Leverage - Effect of Operating and Financial Leverage on Profits- Capital Structure - Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure   |  |        |         |          |           |                                   |
| <b>Unit IV:</b>  | <b>Dividend:</b>   |        |         |          |           | <b>[12 Periods]</b>               |
| Dividend Classification - Sources Available for Dividends - Dividend Policy - Determinants of Dividend Policy- Dividend and Uncertainty.   |  |        |         |          |           |                                   |
| <b>Unit V:</b>   | <b>Working Capital Management:</b>   |        |         |          |           | <b>[12 Periods]</b>               |
| Working Capital Management – Concepts – Importance – Determinants of working capital- Budgeting- Importance – Objectives and preparation of various budgets – Sources of Working Capital – Cash Management– Inventory Management – Receivables Management.   |  |        |         |          |           |                                   |
| <b>Text Book:</b>  |  |        |         |          |           |                                   |
| 1. M. Pandey - Financial Management, 2021, 11 <sup>th</sup> Edition.   |  |        |         |          |           |                                   |
| <b>Reference Books:</b>  |  |        |         |          |           |                                   |
| 1.Khan and Jain - Financial Management - A Conceptual Approach   |  |        |         |          |           |                                   |
| 2.Sharma and Sashi Gupta, Financial Management, Kalyani Publication  |  |        |         |          |           |                                   |
| <b>Note: Question paper will cover 20% theory and 80% Problems. Mapping of Course</b>  |  |        |         |          |           |                                   |
| <b>Web Resources:</b>  |  |        |         |          |           |                                   |
| 1. <a href="https://baou.edu.in/assets/pdf/PGDF_102_slm.pdf">https://baou.edu.in/assets/pdf/PGDF_102_slm.pdf</a>   |  |        |         |          |           |                                   |
| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>  |  |        |         |          |           |                                   |
| <b>Course Outcome</b>  | <b>Programme Outcomes</b>  |        |         |          |           | <b>Programme Specific Outcome</b> |

|            | P01 | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01 | PS02 | PS03 |  |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|--|
| <b>C01</b> | 1   |     |     | 1   |     | 2   |     | 3   | 3   | 2    | 1    | 2    | 1    |      | 2    |  |
| <b>C02</b> |     |     | 1   |     | 2   |     | 3   |     | 3   |      |      | 1    |      | 2    |      |  |
| <b>C03</b> | 1   |     |     | 2   |     |     | 3   |     | 3   |      | 3    |      | 1    |      | 2    |  |
| <b>C04</b> |     | 1   | 2   |     |     | 2   | 3   |     | 3   | 1    |      | 2    |      | 1    |      |  |
| <b>C05</b> | 1   |     | 2   |     | 2   |     |     | 3   |     |      | 2    | 3    | 1    |      | 3    |  |

| Course Code  | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |     |     |     |      |      |      |                            |      |      |
|--|---|--------|---------|----------|-----------|---------------------|-----|-----|-----|------|------|------|----------------------------|------|------|
|  | <b>Marketing Management</b>   | 4      | 4       | -        | -         | <b>Theory</b>       |     |     |     |      |      |      |                            |      |      |
| <b>Course Introduction</b>   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| This course helps to attain basic skills of Marketing Management strategies and conditions.  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Course Outcomes</b>   | On completion of this course, students will   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 1:</b>   | Understanding Marketing Fundamentals  |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 2:</b>   | To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large. |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 3:</b>   | To provide opportunities to analyse marketing activities within the firm  |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 4:</b>   | To apply marketing concepts and theories to realistic marketing situations  |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 5:</b>   | To getting knowledge about Marketing and Government   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit I:</b>   | <b>Introduction- Marketing Management:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Marketing – Definition of market and marketing – Importance of Marketing-Modern Marketing Concept – Global Marketing – E- Marketing – Telemarketing – Marketing ethics – Career opportunities in Marketing.  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit II:</b>  | <b>Marketing Functions:</b>   |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardization - market information.   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit III:</b>   | <b>Consumer Behaviour:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Consumer Behavior – Meaning – Need for Studying Consumer behavior – Factor Influencing consumer behavior – Market Segmentation – Customer Relations Marketing  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit IV:</b>  | <b>Marketing mix:</b>   |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Marketing Mix – Product Mix – Meaning of Product- Product Life Cycle – Branding – Labelling – Price Mix – Importance-Pricing Objective – Pricing Strategies - Personal selling and sales Promotion – Place Mix – Importance of Channels of distribution- functions of Middlemen – Importance of retailing in today’s context |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit V:</b>   | <b>Marketing &amp; Government:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Marketing Mix – Product Mix – Meaning of Product- Product Life Cycle – Branding – Labelling – Price Mix- Importance-Pricing Objective – Pricing Strategies - Personal selling and sales Promotion – Place Mix – Importance of Channels of distribution- functions of Middlemen – Importance of retailing in today’s context  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Text Book:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| 1. Philip Kotler -- Marketing Management Sultan Chands and Sons, New Delhi.  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Reference Books:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| 1. Marketing – William G. Zikmund & Michael ‘D’ Amico<br>2. Marketing - R.S.N Pillai & Bagavathi   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Web Resources:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| 1. <a href="https://old.mu.ac.in/wp-content/uploads/2020/09/Marketing-Management-Paper-III-Eng.pdf">https://old.mu.ac.in/wp-content/uploads/2020/09/Marketing-Management-Paper-III-Eng.pdf</a>   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| Course Outcome   | Programme Outcomes  |        |         |          |           |                     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|  | P01   | P02    | P03     | P04      | P05       | P06                 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |

|            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>C01</b> | 1 |   |   | 1 |   | 2 |   | 3 | 3 | 2 | 1 | 2 | 1 |   | 2 |
| <b>C02</b> |   |   | 1 |   | 2 |   | 3 |   | 3 |   |   | 1 |   | 2 |   |
| <b>C03</b> | 1 |   |   | 2 |   |   | 3 |   | 3 |   | 3 |   | 1 |   | 2 |
| <b>C04</b> |   | 1 | 2 |   |   | 2 | 3 |   | 3 | 1 |   | 2 |   | 1 |   |
| <b>C05</b> | 1 |   | 2 |   | 2 |   |   | 3 |   |   | 2 | 3 | 1 |   | 3 |

| Course | Course Title | Credit | Lecture | Tutorial | Practical | Type |
|--------|--------------|--------|---------|----------|-----------|------|
|--------|--------------|--------|---------|----------|-----------|------|

|             |                              |   |   |   |   |                    |
|-------------|------------------------------|---|---|---|---|--------------------|
| <b>Code</b> |                              |   |   |   |   |                    |
|             | <b>Investment Management</b> | 4 | 4 | - | - | <b>Core Theory</b> |

### Course Introduction

Investment management refers to the handling of an investment portfolio or a grouping of assets. It involves buying and selling assets, developing short- and long-term investment strategies, creating a tax strategy, and managing asset allocation. It can also include banking, budgeting, and other financial duties

**Course Focus on:** Skill Development / Entrepreneurship / Employability / Research

|                        |  |
|------------------------|--|
| <b>Course Outcomes</b> | On completion of this course, students will  |
| <b>CO 1:</b>           | To develop a thorough understanding of process of investments.   |
| <b>CO 2:</b>           | To familiarize the students with the stock markets in India and abroad.  |
| <b>CO 3:</b>           | To provide conceptual insights into the valuation of securities.   |
| <b>CO 4:</b>           | To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors. |
| <b>CO 5:</b>           | To familiarise the students with the fundamental and technical analysis of the diverse investment avenues  |

### Unit I: Introduction: Investment Management

Investment: Meaning- Attributes,- Economic vs. Financial Investment- Investment and speculation- Features of a good investment- Investment Process - Financial Instruments: Money Market Instruments- Capital Market Instruments- Derivatives.

### Unit II: Securities Market:

Securities Market: Primary Market - Factors to be considered to enter the primary market- Modes of raising funds- Secondary Market- Major Players in the secondary market- Functioning of Stock Exchanges- Trading and Settlement Procedures - Leading Stock Exchanges in India- Stock Market Indicators - Types of stock market Indices- Indices of Indian Stock Exchanges.

### Unit III: Risk & Return Concepts:

Risk and Return Concepts: Concept of Risk- Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return, Portfolio with 2 assets, Portfolio with more than 2 assets.

### Unit IV: Valuation of Securities:

Valuation of securities: Bond- Bond features- Types of Bonds- Determinants of interest rates- Bond Management Strategies- Bond Valuation- Bond Duration- Preference Shares- Concept-Features- Yields. Equity shares- Concept- Valuation- Dividend Valuation models.

### Unit V: Macro-Economic and Industry Analysis:

Macro-Economic and Industry Analysis: Fundamental analysis-EIC Frame Work- Global Economy- Domestic Economy- Business Cycles- Industry Analysis- Company Analysis- Financial Statement Analysis- Ratio Analysis- Technical Analysis – Concept, Theories- Dow Theory- Eliot wave theory- Charts-Types-Trend and Trend Reversal Patterns- Mathematical Indicators – Moving averages- ROC-RSI, and Market Indicators.

### Text Book:

1. Investment Management- Dr. R. P. Rustagi- 2021, 6<sup>th</sup> edition- New delhi

### Reference Books:

1. Investment Management- Sulthan Chand & Sons publications.
2. Investment Management- S Chand publications.

### Web Resources:

1. [https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20(2).pdf)

### Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO 1               | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>C01</b>     | 3                  |     | 2   |     | 3   |     | 1   | 1   |     | 2    | 2    | 1    | 3                          |      | 2    |
| <b>C02</b>     |                    | 3   | 1   | 1   | 2   |     | 3   | 3   | 3   | 2    | 2    | 3    | 2                          | 3    | 2    |
| <b>C03</b>     | 1                  | 3   |     | 2   | 2   | 3   |     | 2   |     |      | 3    | 3    |                            | 2    | 2    |
| <b>C04</b>     | 1                  | 1   | 1   |     | 3   | 3   |     | 2   | 1   | 3    | 1    | 1    | 3                          | 3    |      |
| <b>C05</b>     | 1                  | 3   |     | 3   | 1   | 1   |     |     | 3   | 2    |      | 2    | 3                          | 3    | 1    |

| Course Code | Course Title | Credit | Lecture | Tutorial | Practical | Type        |
|-------------|--------------|--------|---------|----------|-----------|-------------|
|             | Taxation     | 4      | 4       | -        | -         | Core Theory |

**Course Introduction**

Taxation provides various concepts of income tax and related terminologies and familiarize with calculation if income under different heads. It also helps gain knowledge on the process of set off and carry forward of losses while computing total income.

**Course Focus on:** Skill Development / Entrepreneurship / **Employability** / Research

| Course Outcomes | On completion of this course, students will   |
|-----------------|---|
| CO 1:           | Outline the various terminologies related to income tax.                            |
| CO 2:           | Understand the method of calculating and levying tax.                               |
| CO 3:           | Apply the various tax laws and available provisions in tax computations.            |
| CO 4:           | Evaluate the set off and carry forward of losses while calculating personal income. |
| CO 5:           | Analyze self-assessment of income and tax computation.                              |

**Unit I: Introduction- Income Tax:**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses –Scope of Income – Charge of Tax – Residential Status – Exempted Income.

**Unit II: Heads of income:**

Heads of Income: Income from Salaries- Allowances – Perquisites –Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction from Annual Value- Income from House Property.

**Unit III: Profit and Gain from Business:**

Profit and Gains of Business or Profession – Income from Other Sources.

**Unit IV: Capital Gains:**

Capital Gains – Capital Assets – Transfers – Long term and Short term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains.

**Unit V: Aggregation of Income:**

Set off and carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

**Text Book:**

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi

**Reference Books:**

1. Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers.
2. Taxation Laws (Law of Income Tax) -Dr. Kailash Rai, Dr. Narender Kumar -Publisher- Allahabad Law Agency

**Web Resources:**

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO 1               | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| CO1            | 3                  |     | 2   |     | 3   |     | 1   | 1   |     | 2    | 2    | 1    | 3                          |      | 2    |
| CO2            |                    | 3   | 1   | 1   | 2   |     | 3   | 3   | 3   | 2    | 2    | 3    | 2                          | 3    | 2    |
| CO3            | 1                  | 3   |     | 2   | 2   | 3   |     | 2   |     |      | 3    | 3    |                            | 2    | 2    |
| CO4            | 1                  | 1   | 1   |     | 3   | 3   |     | 2   | 1   | 3    | 1    | 1    | 3                          | 3    |      |
| CO5            | 1                  | 3   |     | 3   | 1   | 1   |     |     | 3   | 2    |      | 2    | 3                          | 3    | 1    |



| Course Code  | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |     |     |     |      |      |      |                            |      |      |
|--|---|--------|---------|----------|-----------|---------------------|-----|-----|-----|------|------|------|----------------------------|------|------|
|  | <b>Banking Theory law and Practice</b>                                | 4      | 4       | -        | -         | <b>Core Theory</b>  |     |     |     |      |      |      |                            |      |      |
| <b>Course Introduction</b>   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| The purpose of this course is to teach the current law and practice in the field of banking law. Specifically emphasized will be the history and development of the unique US “dual banking” system comprised of overlapping Federal and state jurisdiction, along with comparisons to the unitary financial regulation. |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Course Outcomes</b>   | On completion of this course, students will                           |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 1:</b>   | To explain the functions and services of commercial banks             |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 2:</b>   | To Knowledgeable of the root causes of bank panics and wholesale runs |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 3:</b>   | To able to critically compare the bank regulatory system              |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 4:</b>   | To identify the latest Digital Banking practices                      |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>CO 5:</b>   | To navigate the various overlapping legal and regulatory regimes      |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit I:</b>   | <b>Introduction to Banker &amp; Customer:</b>                         |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit II:</b>  | <b>Deposit:</b>   |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Opening of account – special types of customer – types of deposit – Bank Passbook – collection of banker – banker lien.  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit III:</b>   | <b>Cheque:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder ID due course.  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit IV:</b>  | <b>Loan and Commercial Bank:</b>                                      |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods –mortgage.  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Unit V:</b>   | <b>Guarantees and Pension plan:</b>                                   |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                            |      |      |
| Meaning of Options and Guarantees- Group insurance -Pension plans- Types of pension plans- Health Related Insurance Position of surety – Letter of credit – Bills and supply bill – Purchase and discounting bill Traveling cheque- credit card- Teller system   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Text Book:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| 1. Banking Theory Law and Practice, E.Gardon and Natarajan, 21 <sup>st</sup> Edition, 2021   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Reference Books:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| 1. Banking theory Law & Practice, Sundharam and Varshney, Sultan Chand & Sons., New Delhi  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| 2. Banking theory Law & Practice, S.S. Gulshan and GulshanKapoor   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Web Resources:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| 1. <a href="https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf">https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf</a>   |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                            |      |      |
| Course Outcome   | Programme Outcomes  |        |         |          |           |                     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|  | P01   | P02    | P03     | P04      | P05       | P06                 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>CO1</b>   | 2   | 3      | 3       | 1        |           | 3                   | 1   |     | 3   | 3    | 1    | 2    | 1                          | 2    | 3    |
| <b>CO2</b>   | 1   | 1      | 3       | 1        | 2         | 1                   |     | 1   | 1   | 3    |      | 1    | 3                          | 1    | 1    |
| <b>CO3</b>   | 1   |        | 3       |          | 1         | 3                   |     | 1   | 1   |      | 2    |      | 3                          | 1    |      |
| <b>CO4</b>   | 3   | 1      |         | 2        |           | 3                   | 1   |     | 3   |      | 3    |      | 3                          | 3    | 1    |
| <b>CO5</b>   | 3   | 1      |         | 3        |           | 3                   | 1   | 3   | 3   | 3    | 1    | 2    | 1                          | 3    | 1    |

# **Allied**

| Course Code   | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|---|--|--------|---------|----------|-----------|---------------------|
|   | Business Mathematics   | 4      | 5       | -        | -         | Theory              |
| <p><b>Course Introduction:</b> This course enable the students to learn the Application of Mathematics with respect to business application.</p> <p><b>Course Focus on:</b> Skill Development / Entrepreneurship / Employability / Research</p> |  |        |         |          |           |                     |
| <b>Course Outcomes</b>  | On completion of this course, students will able   |        |         |          |           |                     |
| <b>CO 1:</b>  | To recall the fundamental concepts of profit and loss                                      |        |         |          |           |                     |
| <b>CO 2:</b>  | To explain the suitability of interest in business situation                               |        |         |          |           |                     |
| <b>CO 3:</b>  | To understand the fundamental concepts of stock exchange and its related problems          |        |         |          |           |                     |
| <b>CO 4:</b>  | To apply the concept of matrix in system of linear equation                                |        |         |          |           |                     |
| <b>CO 5:</b>  | To understand the concept of LPP and construct the solution by using the graphical method. |        |         |          |           |                     |
| <b>Unit I:</b>  | <b>Profit and Loss</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics  |  |        |         |          |           |                     |
| <b>Unit II:</b>   | <b>Interest</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.  |  |        |         |          |           |                     |
| <b>Unit III:</b>  | <b>Shares</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.   |  |        |         |          |           |                     |
| <b>Unit IV:</b>   | <b>Matrices and Determinants</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.                                   |  |        |         |          |           |                     |
| <b>Unit V:</b>  | <b>Linear Programming Problems</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables  |  |        |         |          |           |                     |
| <b>Text Book:</b>   |  |        |         |          |           |                     |
| 1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)   |  |        |         |          |           |                     |
| 2. Business Mathematics - Bari  |  |        |         |          |           |                     |
| <b>Reference Books:</b>   |  |        |         |          |           |                     |

1. Problems in Operation Research - P. K. Gupta and Man Mohan
2. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)

**Web Resources:**

1. <https://youtu.be/KaLA1cWhQIA?si=q2knsjnVWWWhHXaxn>
2. <https://youtu.be/a2QgdDk4Xjw?si=9TynGaOn7a-4DyzZ>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PS01                       | PS02 | PS03 | PS04 |
| <b>C01</b>     | 2                  | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 3    | 2    |
| <b>C02</b>     | 3                  | 3   | 1   | 1   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 2    | 3    |
| <b>C03</b>     | 3                  | 3   | 2   | 2   | 1   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 2    | 3    | 2    |
| <b>C04</b>     | 3                  | 3   | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 2    | 3    | 3    |
| <b>C05</b>     | 2                  | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 3    | 2    | 2    |

| Course Code | Course Title                        | Credit | Lecture | Tutorial | Practical | Type          |
|-------------|-------------------------------------|--------|---------|----------|-----------|---------------|
|             | <b>Allied - Business Statistics</b> | 4      | 5       | -        | -         | <b>Theory</b> |

**Course Introduction**

This course enables the students to learn the Statistical methods and their applications in various fields.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

|   |  |                     |
|---|--|---------------------|
| <b>Course Outcomes</b>  | On completion of this course, students will able   |                     |
| <b>CO 1:</b>  | To understand the fundamental concepts of statistical data and diagram                                   |                     |
| <b>CO 2:</b>  | To apply the statistical tools in a appropriate way  |                     |
| <b>CO 3:</b>  | To analyze the different types of statistical survey   |                     |
| <b>CO 4:</b>  | To apply and interpret the results of Correlation and regression Analysis for forecasting.               |                     |
| <b>CO 5:</b>  | To interpret and communicate the results of a statistical analysis in the context of a business problem. |                     |
| <b>Unit I:</b>  | <b>Introduction to statistics and Measures of Central tendency</b>                                       | <b>[12 Periods]</b> |
| Meaning and Definition of Statistics – Collection of data -- Primary and Secondary -<br>Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode –simple problems. |  |                     |
| <b>Unit II:</b>   | <b>Measures of Dispersion</b>  | <b>[12 Periods]</b> |
| Measures of Dispersion – Range, Quartile Deviation, Standard Deviation and Co-efficient of Variation.   |  |                     |
| <b>Unit III:</b>  | <b>Correlation</b>   | <b>[12 Periods]</b> |
| Correlation –Meaning and Definition – Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation. Regression Analysis – Regression in two variables – Coefficient of Concurrent Deviation.                             |  |                     |
| <b>Unit IV:</b>   | <b>Time Series</b>   | <b>[12 Periods]</b> |
| Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average – Seasonal Variation – Method of Simple average.  |  |                     |
| <b>Unit V:</b>  | <b>Index Numbers</b>   | <b>[12 Periods]</b> |
| Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.  |  |                     |

|  |
|--|
| Interpolation: Binomial, Newton's. Method.   |
| <b>Text Book:</b>  |
| 1. Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers, Trichy-21(2015)<br>2. Statistics by R.S.N. Pillai and V. Bagavathi<br>3. Statistics- Theory, Methods & Application of D.C.Sancheti and V.K.Kapoor.   |
| <b>Reference Books:</b>  |
| 1. Roger E. Kirk Statistics: An Introduction, Fifth Edition, Thomson-Wadsworth Publication.<br>2. Mc Clave, Benson and Sincich, Statistics for Business and Economics, Eleventh Edition, Prentice Hall<br>Publication.   |
| <b>Web Resources:</b>  |
| 1. <a href="https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf">https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf</a><br>2. <a href="https://archive.nptel.ac.in/courses/110/107/110107114/">https://archive.nptel.ac.in/courses/110/107/110107114/</a><br>3. <a href="https://youtu.be/zfWLkNOgemE?si=9aFMiOAYzG7_Pe4F">https://youtu.be/zfWLkNOgemE?si=9aFMiOAYzG7_Pe4F</a> |

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PS01                       | PS02 | PS03 |
| C01            | 2                  | 3   | 2   | 1   | 3   | 1   | 2   | 1   | 1   | 1    | 3    | 2    | 3                          | 3    | 3    |
| C02            | 3                  | 3   | 1   | 1   | 3   | 1   | 2   | 1   | 1   | 1    | 3    | 2    | 3                          | 3    | 2    |
| C03            | 3                  | 3   | 2   | 2   | 1   | 1   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 2    | 3    |
| C04            | 3                  | 3   | 3   | 2   | 2   | 3   | 2   | 1   | 2   | 2    | 3    | 2    | 3                          | 2    | 3    |
| C05            | 2                  | 3   | 3   | 3   | 3   | 1   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 3    | 2    |

| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|--|--|--------|---------|----------|-----------|---------------------|
|  | <b>Principles of Management</b>  | 4      | 4       | -        | 0         | <b>Theory</b>       |
| <b>Course Introduction</b>   |  |        |         |          |           |                     |
| To inculcate the students with the Knowledge and Understanding of the principles of management and to enable the students to gain valuable insight into the working of business. The course will review the evolution of management thoughts, functions, and practices through the focus on Indian experiences, approaches, and cases. |  |        |         |          |           |                     |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>  |  |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>   | Examine and explain the management evolution and how it will affect future managers.   |        |         |          |           |                     |
| <b>CO 2:</b>   | Estimate the conceptual framework of planning and decision-making in day today life.   |        |         |          |           |                     |
| <b>CO 3:</b>   | Explain the various managerial functions to achieve the goals and objectives of the organization.  |        |         |          |           |                     |
| <b>CO 4:</b>   | Analyze the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.            |        |         |          |           |                     |
| <b>CO 5:</b>   | Identify and explain the importance of the management process and identify some of the key skills required for the contemporary management practice. |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction- Principles of Management:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Overview of Management: Definition –Nature and scope of management- Importance - skills of managers–Levels of Management-Functional areas of management- Evolution of Management thoughts: Contribution of F.W .Taylor, Henri Fayol, Elton Mayo, Peter F. Drucker’s -Management: a science or an art                                   |  |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Planning:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Planning: Definition -Nature and purpose – Planning process – Importance of planning – types of plan- Decision making - Definition –steps and process and various types of decisions.  |  |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Organizing:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Organizing: Definition -Types of organization – Organizational structure –Span of control – use of staff units and committees. Delegation: Delegation and Centralization. Centralization and Decentralization – Staffing: Definition- Sources of recruitment – Selection-Definition – process. Training-Definition-Types               |  |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Directing:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Directing: Definition -Nature and purpose of Directing.- Principles – Motivation - Definition - Theories of Motivation (Maslow’s, McGregor, ERG Theory, Herzberg two factor theory)– Leadership: Definition-Styles – Communication: Definition - Importance of Communication – Methods of Communication – Types – Barriers.            |  |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Controlling:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Controlling: Meaning and importance of controlling–control process–Budgetary and non-Budgetary Control Techniques–Requisites of an effective control system Relationship between planning and controlling – Need for co-ordination.  |  |        |         |          |           |                     |
| <b>Text Book:</b>  |  |        |         |          |           |                     |
| 1. Principles of Management, Dingar Pagare, Sultan Chand & Sons Publications.2021  |  |        |         |          |           |                     |
| <b>Reference Books:</b>  |  |        |         |          |           |                     |
| 1. Business Management, Dr. C.B. Gupta, Sultan Chand & Sons Publications.  |  |        |         |          |           |                     |
| 2. Principles and Practice of Management, L M Prasad, Sultan Chand & Sons Publications. 2021   |  |        |         |          |           |                     |
| <b>Web Resources:</b>  |  |        |         |          |           |                     |

1. <https://d3bxy9euw4e147.cloudfront.net/oscmmprodms/media/documents/PrinciplesofManagement-OP.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>C01</b>     | 1                  |     |     | 1   |     | 2   |     | 3   | 3   | 2    | 1    | 2    | 1                          |      | 2    |
| <b>C02</b>     |                    |     | 1   |     | 2   |     | 3   |     | 3   |      |      | 1    |                            | 2    |      |
| <b>C03</b>     | 1                  |     |     | 2   |     |     | 3   |     | 3   |      | 3    |      | 1                          |      | 2    |
| <b>C04</b>     |                    | 1   | 2   |     |     | 2   | 3   |     | 3   | 1    |      | 2    |                            | 1    |      |
| <b>C05</b>     | 1                  |     | 2   |     | 2   |     |     | 3   |     |      | 2    | 3    | 1                          |      | 3    |



| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|--|--|--------|---------|----------|-----------|---------------------|
|  | <b>Business environment and Indian Economy</b>   | 4      | 4       | -        | 0         | <b>Theory</b>       |
| <b>Course Introduction</b>   |  |        |         |          |           |                     |
| To understand the present level of the Indian Economy This, course systematically explores the external environment in which legal businesses operations, policies, regulations, macroeconomic, cultural political, technological and natural. Additionally, the courses have examined the social responsibility   |  |        |         |          |           |                     |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>  |  |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>   | Conduct an in-Depth Analysis of a Specific Component of Business Environment and Relate it to Organization.                                    |        |         |          |           |                     |
| <b>CO 2:</b>   | Analyze the Environment of a Business from the Legal & Regulatory, Macroeconomic, Cultural, Political, Technological and Natural Perspectives. |        |         |          |           |                     |
| <b>CO 3:</b>   | Critically Assess the Social Responsibility of Business Environment of an Organization Using Selected Strategic Tools                          |        |         |          |           |                     |
| <b>CO 4:</b>   | To gain skills in identifying different issues and examining them in the globalized era  |        |         |          |           |                     |
| <b>CO 5:</b>   | To know the structural changes of Indian economy.  |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction- Business Environment:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Introduction of Business - Business Environment: Concept of Business Environment-Nature and Significance - Types of Environment: Internal and External - Inter- Relationship between Economic and non- Economic Environment-Impact of Environment on Business and Strategic Decisions - Social Responsibilities of Business.   |  |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Industrial policy:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Industrial Policy - Introduction - Historical Perspective - Objectives - Industry Policy amendments 1991 - Role of industries in economic development - Monetary Policy - Fiscal Policy - Foreign Trade policy - Foreign Exchange Management Act - PEST(Political, Economic, Socio-Cultural & Technological) - PEST Analysis Definition - Application - MNC's in India.                                  |  |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Indian Economy:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Basic concept and definition of economy and economics - Indian Economy - Features of Indian Economy - uses and transfer of resources - distributive effects - macro and micro economic policy - micro-macro balance - distributive impact of economic policies - Division of economic activities: poverty, unemployment, HDR, measures to eradicate poverty - Economic growth and development .          |  |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Agriculture:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Agricultural role in Indian Economy - problems of low productivity - Land Reforms : need and scope - The food problem and Green Revolution; Mechanization - Desirability and Feasibility - Agricultural Marketing- Regulated Markets- warehousing - Role of Agricultural Price Commission (APC) - Procurement Policy- Buffer Stock - Dual Pricing- Role of FCI - Agricultural Credit - Need and Sources. |  |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Five-year plans:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Five-year plans in India - Achievements and failures- Economic development under five-year plans- National Income - Trends- Structural changes - Regional Development and Disparities - Gross Domestic Product - Foreign Direct Investment - WTO- Budget.  |  |        |         |          |           |                     |
| <b>Text Book:</b>  |  |        |         |          |           |                     |
| 1. Gaurav Datt and Ashwani Mahajan C: (2018) Dattand Sundaram's Indian Economy, Sultan and Chand, New Delhi.   |  |        |         |          |           |                     |
| <b>Reference Books:</b>  |  |        |         |          |           |                     |
| 1. Essentials of Business Environment : K Aswathappa - Himalaya Publishing House Mumbai , 15 <sup>th</sup> Edition 2020  |  |        |         |          |           |                     |
| 2. Indian Economy : Dutt Sundaram, Sultan Chand and Sons 2019  |  |        |         |          |           |                     |
| <b>Web Resources:</b>  |  |        |         |          |           |                     |
| 1. <a href="https://Book.google.co.in/Book?id=303sDwAAQBAJ&amp;printsec=frontcover#v=onepage&amp;q&amp;f=fal">https://Book.google.co.in/Book?id=303sDwAAQBAJ&amp;printsec=frontcover#v=onepage&amp;q&amp;f=fal</a>   |  |        |         |          |           |                     |
| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>  |  |        |         |          |           |                     |

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>CO1</b>     | 1                  |     |     | 1   |     | 2   |     | 3   | 3   | 2    | 1    | 2    | 1                          |      | 2    |
| <b>CO2</b>     |                    |     | 1   |     | 2   |     | 3   |     | 3   |      |      | 1    |                            | 2    |      |
| <b>CO3</b>     | 1                  |     |     | 2   |     |     | 3   |     | 3   |      | 3    |      | 1                          |      | 2    |
| <b>CO4</b>     |                    | 1   | 2   |     |     | 2   | 3   |     | 3   | 1    |      | 2    |                            | 1    |      |
| <b>CO5</b>     | 1                  |     | 2   |     | 2   |     |     | 3   |     |      | 2    | 3    | 1                          |      | 3    |

| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|--|--|--------|---------|----------|-----------|---------------------|
|  | Managerial Economics   | 4      | 5       | -        | -         | Theory              |
| <p><b>Course Introduction:</b> This Subject provides enough insights on the concept of managerial economics. It also helps independent businessperson to take various decisions pertaining to price, quantity and market equilibrium.</p> <p><b>Course Focus on:</b> Skill Development / Entrepreneurship / Employability / Research</p> |  |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will able   |        |         |          |           |                     |
| <b>CO 1:</b>   | Apply economic reasoning to the analysis of selected contemporary economic Problems                              |        |         |          |           |                     |
| <b>CO 2:</b>   | Understand how households (demand) and businesses (supply) interact in   |        |         |          |           |                     |
| <b>CO 3:</b>   | various market structures to determine price and quantity of goods and services produced and consumed            |        |         |          |           |                     |
| <b>CO 4:</b>   | Analyse the efficiency and equity implications of government interference in Markets                             |        |         |          |           |                     |
| <b>CO 5:</b>   | Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction of managerial economics:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Meaning and Importance of Managerial Economics: Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.   |  |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Demand Forecasting:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Demand Forecasting- Introduction – Meaning and Forecasting- Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods- Statistical Methods- Demand Forecasting for a New Products.   |  |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Law of Supply:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply- Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.  |  |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Meaning of production:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Introduction – Meaning of Production and Production Function – Cost of Production.   |  |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Business cycles:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.   |  |        |         |          |           |                     |
| <b>Text Book:</b>  |  |        |         |          |           |                     |
| 1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company- 2004  |  |        |         |          |           |                     |
| <b>Reference Books:</b>  |  |        |         |          |           |                     |
| 1. Managerial Economics - Dean Joek Prentice Hall of India-2015  |  |        |         |          |           |                     |

2. Dholakia R & Oth – Micro economics for management students – Oxford University

**Web Resources:**

1. <https://nibmehub.com/opac-service/pdf/read/Managerial%20Economics%20hir.pdf> 2.

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>CO1</b>     | 2                  | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 3    |
| <b>CO2</b>     | 3                  | 3   | 1   | 1   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 2    |
| <b>CO3</b>     | 3                  | 3   | 2   | 2   | 1   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 2    | 3    |
| <b>CO4</b>     | 3                  | 3   | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 2    | 3    |
| <b>CO5</b>     | 2                  | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 3    | 2    |

| Course Code | Course Title                  | Credit | Lecture | Tutorial | Practical | Type   |
|-------------|-------------------------------|--------|---------|----------|-----------|--------|
|             | Business Research Methodology | 4      | 5       | -        | -         | Theory |

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

**Course Focus on:** Skill Development / Entrepreneurship / Employability / Research

| Course Outcomes |   |
|-----------------|---|
|                 | On completion of this course, students will able                    |
| CO 1:           | To know the basic of research and formation of problems             |
| CO 2:           | Understand and apply the major types of research designs and errors |
| CO 3:           | Formulate clearly defined scaling techniques and report writing     |
| CO 4:           | Analyze and summarize the basic terms such as mean, medium and mode |
| CO 5:           | To comprehend T-Test, Chi Square-Test                               |

|                |   |                     |
|----------------|---|---------------------|
| <b>Unit I:</b> | <b>Introduction- Business Research:</b> | <b>[12 Periods]</b> |
|----------------|---|---------------------|

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

|                 |                  |                     |
|-----------------|------------------|---------------------|
| <b>Unit II:</b> | <b>Sampling:</b> | <b>[12 Periods]</b> |
|-----------------|------------------|---------------------|

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

|                  |                            |                     |
|------------------|----------------------------|---------------------|
| <b>Unit III:</b> | <b>Scaling techniques:</b> | <b>[12 Periods]</b> |
|------------------|----------------------------|---------------------|

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

|                 |                              |                     |
|-----------------|------------------------------|---------------------|
| <b>Unit IV:</b> | <b>Test of Significance:</b> | <b>[12 Periods]</b> |
|-----------------|------------------------------|---------------------|

Test of significance – ‘t’ Test - large sample, test of significance for attributes, analysis of variants - Chi-square test and ANOVA test – Ranking Concept & Methods

|                |   |                     |
|----------------|---|---------------------|
| <b>Unit V:</b> | <b>Interpretation and Report writing:</b> | <b>[12 Periods]</b> |
|----------------|---|---------------------|

Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tables and

|   |
|---|
| Charts - Steps in drafting reports – Reference - Bibliography   |
| <b>Text Book:</b>   |
| 1. . Kothari - 4th Edition Business Research Methods  |
| <b>Reference Books:</b>   |
| 1. Emory Business Research Methods<br>2. Rummel & Ballaine -Business Research Methods   |
| <b>Web Resources:</b>   |
| 1. <a href="https://kosalmath.wordpress.com/wp-content/uploads/2010/08/introduction-to-research-methods.pdf">https://kosalmath.wordpress.com/wp-content/uploads/2010/08/introduction-to-research-methods.pdf</a> 2. <a href="#">h</a> |

| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b> |                    |     |     |     |     |     |     |     |     |      |      |      |                            |      |      |
|---|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
| Course Outcome  | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|   | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>C01</b>  | 2                  | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 3    |
| <b>C02</b>  | 3                  | 3   | 1   | 1   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 2    |
| <b>C03</b>  | 3                  | 3   | 2   | 2   | 1   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 2    | 3    |
| <b>C04</b>  | 3                  | 3   | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 2    | 3    |
| <b>C05</b>  | 2                  | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 3    | 2    |

# **Skilled Enhancement Course**

| Course Code | Course Title | Credit | Lecture | Tutorial | Practical | Type      |
|-------------|--------------|--------|---------|----------|-----------|-----------|
|             | Ms Office    | 4      | 4       | -        | -         | Practical |

### Course Introduction

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

**Course Focus on:** Skill Development / Entrepreneurship / Employability / Research

| Course Outcomes |   |
|-----------------|---|
|                 | On completion of this course, students will   |
| CO 1:           | Recognize when to use each of the Microsoft Office programs to create professional and academic documents.  |
| CO 2:           | Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.                       |
| CO 3:           | Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the |
| CO 4:           | internationally accepted Internet and Computing Core (IC3) standards.   |
| CO 5:           | Relate real-life MS Word applications for professional or personal use.   |

### Unit I: MS Word:

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

### Unit II: MS Excel

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

### Unit III: MS Powerpoint

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

### Unit IV: MS Access

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic



pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

**Unit V: MS Access**

Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

**Text Book:**

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

**Reference Books:**

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

**Web Resources:**

1. <https://www.rgyesm.org/admin/gpsdownload/1702861677MICROSOFT-OFFICE-BOOK.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO 1               | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| C01            | 3                  |     | 2   |     | 3   |     | 1   | 1   |     | 2    | 2    | 1    | 3                          |      | 2    |
| C02            |                    | 3   | 1   | 1   | 2   |     | 3   | 3   | 3   | 2    | 2    | 3    | 2                          | 3    | 2    |
| C03            | 1                  | 3   |     | 2   | 2   | 3   |     | 2   |     |      | 3    | 3    |                            | 2    | 2    |
| C04            | 1                  | 1   | 1   |     | 3   | 3   |     | 2   | 1   | 3    | 1    | 1    | 3                          | 3    |      |
| C05            | 1                  | 3   |     | 3   | 1   | 1   |     |     | 3   | 2    |      | 2    | 3                          | 3    | 1    |

| Course Code   | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |     |     |     |      |      |      |                                   |      |      |
|---|---|--------|---------|----------|-----------|---------------------|-----|-----|-----|------|------|------|-----------------------------------|------|------|
|   | <b>Technical Analysis</b>   | 2      | 0       | -        | 2         | <b>Practical</b>    |     |     |     |      |      |      |                                   |      |      |
| <b>Course Introduction</b>  |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| To basic understanding about the stock markets. Taking cues from the previous module, we now know that developing a well-researched point of view is critical for stock market success. A good point of view should have a directional view   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Course Outcomes</b>  | On completion of this course, students will   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>CO 1:</b>  | To Conduct an in-Depth Analysis of a Specific Component of stock markets and Relate it to investments.  |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>CO 2:</b>  | Analyze the Environment of a stock markets from the Legal & Regulatory, Cultural, Political, Technological and Natural Perspectives.  |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>CO 3:</b>  | Critically Assess the Social Responsibility of stock markets Using Selected Strategic Tools   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>CO 4:</b>  | To serves as the best way to summarize the trading action for the given time period, we need a charting technique that displays this information in the most comprehensible way |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>CO 5:</b>  | To know the structural changes of Commodity Channel Index .   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Unit I:</b>  | <b>Concepts:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                                   |      |      |
| Introduction of Technical Analysis - Support and resistance - Trend line (technical analysis) - Breakout (technical analysis) - Market trend - Dead cat bounce - Pivot point - Dow Theory   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Unit II:</b>   | <b>Charts:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                                   |      |      |
| Candlestick chart – Open-high-low-close chart - Line chart - Point and figure chart - Kagi chart - Chart Pattern: Chart pattern, Head and shoulders (chart pattern), Cup and handle, Double top and double bottom, Triple top and triple bottom, Broadening top, Price channels, Wedge pattern, Triangle (chart pattern), Flag and pennant patterns, The Island Reversal, Gap (chart pattern) |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Unit III:</b>  | <b>Volume:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                                   |      |      |
| Volume (finance) - Accumulation/distribution index - Money Flow Index - On-balance volume - Volume Price Trend - Force Index - Negative volume index  |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Unit IV:</b>   | <b>Volatility:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                                   |      |      |
| Volatility (finance) - Average True Range - Bollinger Bands - Donchian channel - Standard deviation   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Unit V:</b>  | <b>Advance decline line:</b>  |        |         |          |           | <b>[12 Periods]</b> |     |     |     |      |      |      |                                   |      |      |
| Advance decline line - Commodity Channel Index - Coppock curve - Keltner channel - McClellan Oscillator - Ulcer Index - Ultimate Oscillator   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Text Book:</b>   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| 1. Ultimate Oscillator at StockCharts.com   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Reference Books:</b>   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| 1. The Ultimate Oscillator, by Larry Williams, Technical Analysis of Stocks and Commodities magazine  |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| 2. Ultimate Oscillator at ChartFilter.com   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Web Resources:</b>   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| 2. <a href="http://www.stockcharts.com/education/IndicatorAnalysis/indic_ultimate.html">http://www.stockcharts.com/education/IndicatorAnalysis/indic_ultimate.html</a>  |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>   |   |        |         |          |           |                     |     |     |     |      |      |      |                                   |      |      |
| <b>Course Outcome</b>   | <b>Programme Outcomes</b>   |        |         |          |           |                     |     |     |     |      |      |      | <b>Programme Specific Outcome</b> |      |      |
|   | P01   | P02    | P03     | P04      | P05       | P06                 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                              | PS02 | PS03 |

|            |   |   |   |   |   |   |   |   |   |   |   |   |
|------------|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>C01</b> | 1 |   | 1 | 2 | 3 | 3 | 2 | 1 | 2 | 1 |   | 2 |
| <b>C02</b> |   | 1 | 2 | 3 | 3 |   |   | 1 |   | 2 |   |   |
| <b>C03</b> | 1 |   | 2 | 3 | 3 |   | 3 |   | 1 |   | 2 |   |
| <b>C04</b> |   | 1 | 2 | 2 | 3 | 3 | 1 |   | 2 |   | 1 |   |
| <b>C05</b> | 1 |   | 2 | 2 | 3 |   |   | 2 | 3 | 1 |   | 3 |

| Course Code | Course Title                  | Credit | Lecture | Tutorial | Practical | Type             |
|-------------|-------------------------------|--------|---------|----------|-----------|------------------|
|             | <b>Tally prime with ERP 9</b> | 4      | 5       | -        | -         | <b>Practical</b> |

**Course Introduction**

To Provide knowledge on company creation and preparation of charts using Tally Packages

**Course Focus on:** Skill Development/ Entrepreneurship / Employability / Research

| Course Outcomes |  |
|-----------------|--|
|                 | On completion of this course, students will                            |
| <b>CO 1:</b>    | Create company using various features of Tally.                        |
| <b>CO 2:</b>    | Prepare Statement of Trading/Profit and loss Account and Balance Sheet |
| <b>CO 3:</b>    | Prepare Inventory Report and Stock summary                             |
| <b>CO 4:</b>    | Prepare Bank Reconciliation Statement.                                 |
| <b>CO 5:</b>    | Compute the GST for Business Transactions                              |

|                |   |                     |
|----------------|---|---------------------|
| <b>Unit I:</b> | <b>Fundamentals and Chart of Accounts</b> | <b>[12 Periods]</b> |
|----------------|---|---------------------|

1. Create company in the name of –Rathinam & Co|| in tally prime with VAT options. Accounts with Inventory option. Financial accounting year 01.04.2024 on wards.
2. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2024 in –Rathinam & Co

| Name of Ledger               | Account Groups                   | Amount           |
|------------------------------|----------------------------------|------------------|
| Equity Share Capital         | Capital Account                  | 26580000         |
| General Reserve              | Reserve and Surplus              | 2560000          |
| Capital Reserve              | Reserve and Surplus              | 598500           |
| Loan from HDFC               | Secured Loan                     | 5000000          |
| Ranbir Ltd Goswami Pvt Ltd   | Sundry CreditorsSundry Creditors | 254100<br>225000 |
| Provision for doubtful debts | Provisions                       | 15000            |
| Outstanding Rent             | Outstanding Expenses             | 16500            |
| Outstanding Telephone bill   | Outstanding Expenses             | 35000            |
| Outstanding A M C            | Outstanding Expenses             | 17514            |
| Profit and Loss Account**    | Primary                          | 675420           |
| Land & Building              | Fixed Assets                     | 5085410          |
| Plant & Machinery            | Fixed Assets                     | 6085011          |
| Furniture & Fixture          | Fixed Assets                     | 458700           |
| Computer & Peripherals       | Fixed Assets                     | 1045210          |
| Investment in Shares         | Investments                      | 2254500          |
| Abir Pvt LtdSuraj Ltd        | Sundry DebtorsSundry Debtors     | 250000<br>350000 |
| Closing Stock*               | Stock – in- Hand                 | 2545800          |

|                   |                             |          |
|-------------------|-----------------------------|----------|
| Prepaid Insurance | Current Assets              | 45120    |
| Loan to Employee  | Loans and Advances (Assets) | 158400   |
| Cash**            | Cash in Hand                | 185200   |
| I C I C I Bank    | Bank Accounts               | 17513683 |

\*Do not create Closing Stock ledger as we are maintaining company as Accounts with Inventory

\*\* Do not create these ledgers, alter the ledgers and put opening balance.

|                 |   |                     |
|-----------------|---|---------------------|
| <b>Unit II:</b> | <b>Inventory Accounting and cost centre</b> | <b>[12 Periods]</b> |
|-----------------|---|---------------------|

3. Create Godown Entries for the Various Goods and Various Location of the country.

| Item Description     | Total quantity (No) | Main Location (No) | Chennai Location (No) | Rate per (No) | Cost price No (Rs) |
|----------------------|---------------------|--------------------|-----------------------|---------------|--------------------|
| <b>TELEVISION</b>    |                     |                    |                       |               |                    |
| <u>Onida</u>         |                     |                    |                       |               |                    |
| 14 Inches            | 180                 | 100                | 80                    | 200           | 360000             |
| 21 inches            | 200                 | 100                | 100                   | 350           | 70000              |
| <u>Toshiba</u>       |                     |                    |                       |               |                    |
| 16 Inches            | 450                 | 300                | 150                   | 150           | 67500              |
| 21 Inches            | 300                 | 200                | 100                   | 600           | 180000             |
| <b>ELECTRONICS</b>   |                     |                    |                       |               |                    |
| <u>LAPTOPS</u>       |                     |                    |                       |               |                    |
| Dell                 | 200                 | 180                | 20                    | 500           | 35000              |
| Acer                 | 100                 | 50                 | 50                    | 400           | 40000              |
| Apple                | 400                 | 200                | 200                   | 250           | 90000              |
| <b>REFRIGERATORS</b> |                     |                    |                       |               |                    |
| <u>LG</u>            |                     |                    |                       |               |                    |
| 14 Inches            | 400                 | 200                | 200                   | 150           | 24000              |
| 21 Inches            | 500                 | 250                | 250                   | 250           | 32000              |
| <u>Samsung</u>       |                     |                    |                       |               |                    |
| 14 inches            | 200                 | 150                | 50                    | 250           | 36000              |
| 21 Inches            | 300                 | 150                | 150                   | 300           | 40000              |

4. Create the following Cost categories:

| Category Name    | Allocate Revenue Items | Allocated Non Revenue .Items |
|------------------|------------------------|------------------------------|
| Printing Media   | Yes                    | No                           |
| Electronic Media | Yes                    | No                           |

|     |     |    |
|-----|-----|----|
| Car | Yes | No |
|-----|-----|----|

Create the following Cost Centers:

| Category         | Name           | Under        |
|------------------|----------------|--------------|
| Electronic Media | Star Network   | Primary      |
| Electronic Media | Zee Network    | Primary      |
| Electronic Media | Star Plus      | Star Network |
| Electronic Media | Star Sports    | Star Network |
| Electronic Media | Zee Sports     | Zee Network  |
| Printing Media   | Times of India | Primary      |
| Car              | WB-02-D-1526   | Primary      |
| Car              | WB-03-C-2056   | Primary      |

01-06-24 Rs 10,000 paid for Advertisement in Zee Sports by Cheque no 101204 of ICICI bank

01-06-24 Rs. 8500 paid for Advertisement in Times of India in cash

02-06-24 Rs. 5000 paid for Advertisement in Telegraph in cash

01-07-24 Rs. 3500 paid for Car expenses relating to Car No. WB-03-C-2056

01-07-24 Rs. 10000 paid for Advertisement in Star Plus in cash

02-07-24 Rs. 8750 paid for car expenses relating to Car No. WB-02-D-1526

Show the report [Display  Statements of Accounts  Cost centre  Category summary]

**Unit III: Bank Reconciliation Statement [12 Periods]**

5. Using the following vouchers prepare Bank Reconciliation Statement on 02-06-2023

| Bank Statement for the period of 1-4-2023 to 2-6-2023 |                 |            |               |                |               |                   |
|---|-----------------|------------|---------------|----------------|---------------|-------------------|
| Voucher Date  | Particulars     | Cheque No: | Clearing Date | Deposit        | Withdrawal    | Balance           |
| 1/4/2024  | Opening Balance |            |               |                |               | Rs. 17,513,683.00 |
| 2/4/2024  | Ranvir Ltd      | 101201     | 2/4/2023      |                | Rs. 65,000.00 | Rs. 17,448,683.00 |
| 2/4/2024  | Clearing        | 156201     | 1/5/2023      | Rs. 5,000.00   |               | Rs. 17,453,683.00 |
| 1/5/2024  | Clearing        | 658400     | 2/5/2023      | Rs. 130,000.00 |               | Rs. 17,583,683.00 |
| 2/5/2024  | Cash Deposit    |            | 2/5/2023      | Rs. 15,000.00  |               | Rs. 17,598,683.00 |
| 2/5/2024  | BSNL Telephone  | 101202     | 31/5/23       |                | Rs. 35,000.00 | Rs. 17,563,683.00 |
| 1/6/2024  | Cash Withdrawal | 101203     | 1/6/2023      |                | Rs. 25,000.00 | Rs. 17,538,683.00 |
| 1/6/2024  | Clearing        | 157210     | 2/6/2023      | Rs. 200,000.00 |               | Rs. 17,738,683.00 |
| 1/6/2024  | AD Agency       | 101204     | 2/6/2023      |                | Rs. 10,000.00 | Rs. 17,728,683.00 |

**Unit IV: TDS Deduction Entries [12 Periods]**

6. Pass the following TDS Deduction Entries using Journal Mode with TDS Deduction (ALT+ S)

02-07-24

Pass the TDS Deduction entry for Asha Cooperative Society against Bill No: Asha/Rent/001.

02-07-24

Pass the TDS Deduction entry for MR. J. KAPOOR. against BL/COM/JK/005

02-07-24

Outstanding Amount of Wipro Ltd paid by cheque no: 101205 of ICICI Bank.

02-07-24

Outstanding balance of Rs. Mr. J. Kapoor cleared in cash

31-07-24

Outstanding amount of Asha Cooperative society paid by cheque no : 101206 of ICICI bank.

**Unit V:**

**Ratio Analysis**

**[12 Periods]**

7. Given the following financial data for DEF Corporation, calculate the following ratios using Tally Prime:

1. Current Ratio
2. Quick Ratio
3. Gross Profit Margin
4. Net Profit Margin
5. Return on Assets (ROA)
6. Return on Equity (ROE)
7. Debt to Equity Ratio
8. Inventory Turnover

**Financial Data**

- Current Assets: ₹500,000
- Inventories: ₹100,000
- Current Liabilities: ₹200,000
- Total Assets: ₹1,000,000
- Total Equity: ₹600,000
- Total Debt: ₹400,000
- Revenue: ₹800,000
- Cost of Goods Sold (COGS): ₹560,000
- Net Income: ₹80,000
- Average Inventory: ₹90,000
- Average Accounts Receivable: ₹60,000
- EBIT (Earnings Before Interest and Taxes): ₹120,000
- Interest Expense: ₹20,000

**Text Book:**

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

**Reference Books:**

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

**Web Resources:**

<https://help.tallysolutions.com/tally-prime/india-gst-composition/purchases-under-composition-gst-tally/>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| C01            | 1                  | 2   | 1   | 2   | 3   | 1   | 2   | 2   | 1   | 3    | 2    | 1    | 2                          | 2    | 1    |
| C02            | 2                  | 3   | 3   | 2   | 1   | 1   | 2   | 1   | 2   | 3    | 3    | 1    | 1                          | 1    | 2    |
| C03            | 3                  | 2   | 2   | 1   | 3   | 2   | 1   | 3   | 2   | 1    | 2    | 1    | 2                          | 3    | 2    |
| C04            | 1                  | 1   | 2   | 2   | 1   | 3   | 2   | 1   | 1   | 2    | 1    | 2    | 1                          | 2    | 1    |
| C05            | 2                  | 3   | 1   | 2   | 2   | 2   | 1   | 2   | 3   | 1    | 2    | 1    | 2                          | 1    | 3    |



| Semester    |                                 |        |         |          |           |                  |
|-------------|---------------------------------|--------|---------|----------|-----------|------------------|
| Course Code | Course Title                    | Credit | Lecture | Tutorial | Practical | Type             |
|             | <b>Data Analysis Using SPSS</b> | 4      | 5       | -        | -         | <b>Practical</b> |

### Course 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 Focus on:** Skill Development/ Entrepreneurship / Employability / Research

| Course Outcomes | On completion of this course, students will  |
|-----------------|--|
| <b>CO 1:</b>    | Presenting data using relevant tables, graphical displays, and summary statistics.   |
| <b>CO 2:</b>    | Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods  |
| <b>CO 3:</b>    | Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.  |
| <b>CO 4:</b>    | 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. |
| <b>CO 5:</b>    | Data creation, cleaning and managements.   |

|                |   |                     |
|----------------|---|---------------------|
| <b>Unit I:</b> | <b>Mean, Median, Mode, Standard Deviation and Coefficient</b> | <b>[12 Periods]</b> |
|----------------|---|---------------------|

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.

|     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
| 2.0 | 4.5 | 4.3 | 2.5 | 2.5 | 2.5 | 3.0 | 4.5 |
| 4.0 | 5.0 | 4.1 | 4.2 | 4.3 | 4.5 | 3.3 | 3.5 |
| 5.4 | 5.5 | 5.5 | 5.7 | 5.8 | 5.6 | 5.8 | 5.9 |
| 6.1 | 7.2 | 6.3 | 6.5 | 6.3 | 6.3 | 7.0 | 4.0 |

|                 |                             |                     |
|-----------------|-----------------------------|---------------------|
| <b>Unit II:</b> | <b>Analyse the Variance</b> | <b>[12 Periods]</b> |
|-----------------|-----------------------------|---------------------|

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

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

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

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

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

**Unit IV: Minimum, Maximum and Standard Deviation** [12 Periods]

The data given below represents the scores of 12 students in an examination. Find out the Minimum, Maximum and Standard Deviation? Explore the various marks.

|             |    |    |    |    |    |    |    |    |    |    |    |    |
|-------------|----|----|----|----|----|----|----|----|----|----|----|----|
| <b>Name</b> | A  | B  | C  | D  | E  | F  | G  | H  | I  | J  | K  | L  |
| <b>Mark</b> | 38 | 36 | 24 | 48 | 42 | 40 | 38 | 34 | 34 | 39 | 48 | 40 |

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

Preparing the Pie Chart for the following data

|                        |      |      |        |           |        |         |
|------------------------|------|------|--------|-----------|--------|---------|
| <b>Family Expenses</b> | Food | Rent | Travel | Education | Others | Savings |
| <b>Percentage</b>      | 21   | 9    | 8      | 14        | 19     | 29      |

**Text Book:**

1. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc

**Reference Books:**

1. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

**Web Resources:**

<https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747>

<https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excercise+book.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| C01            | 1                  | 2   | 1   | 2   | 3   | 1   | 2   | 2   | 1   | 3    | 2    | 1    | 2                          | 2    | 1    |
| C02            | 2                  | 3   | 3   | 2   | 1   | 1   | 2   | 1   | 2   | 3    | 3    | 1    | 1                          | 1    | 2    |
| C03            | 3                  | 2   | 2   | 1   | 3   | 2   | 1   | 3   | 2   | 1    | 2    | 1    | 2                          | 3    | 2    |
| C04            | 1                  | 1   | 2   | 2   | 1   | 3   | 2   | 1   | 1   | 2    | 1    | 2    | 1                          | 2    | 1    |
| C05            | 2                  | 3   | 1   | 2   | 2   | 2   | 1   | 2   | 3   | 1    | 2    | 1    | 2                          | 1    | 3    |

# **Elective**

| Course Code  | Course Title  | Credit | Lecture | Tutorial | Practical | Type               |
|--|---|--------|---------|----------|-----------|--------------------|
|  | <b>Indian Banking Systems</b>   | 4      | 5       | 0        | 0         | <b>Theory</b>      |
| <b>Course Introduction</b>   |   |        |         |          |           |                    |
| Indian Banking system of a country is closely related to the economic development. There is drastic change in the functioning of financial system in this era of liberalization, privatization, and globalization. The purpose of including Indian banking system as a subject is to give a clear understanding and knowledge of banking system in the present scenario. |   |        |         |          |           |                    |
| <b>Course Focus on: Skill Development/Entrepreneurship/Employability/Research</b>  |   |        |         |          |           |                    |
| <b>Course Outcomes</b>   | On completion of this course, students will   |        |         |          |           |                    |
| <b>CO 1:</b>   | Make the students to aware of the fundamentals of banking and knowledge of banking operations |        |         |          |           |                    |
| <b>CO 2:</b>   | Analysis the Role and organization structure of Indian banking system                         |        |         |          |           |                    |
| <b>CO 3:</b>   | Relate the Regulation of Indian Banking Act 1949 and their Progress & performance             |        |         |          |           |                    |
| <b>CO 4:</b>   | Acquaint the students with Bank Nationalization Process and its effects                       |        |         |          |           |                    |
| <b>CO 5:</b>   | Apply the impart knowledge about functions, role and monetary policy of Reserve Bank of India |        |         |          |           |                    |
| <b>Unit I:</b>   | <b>Introduction:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Indian banking system: structure and organization of bank- Reserve Bank of India- Apex banking institution-Commercial banks- Regional rural banks- Local Area Banks- Co- Operative Banks- Development banks.   |   |        |         |          |           |                    |
| <b>Unit II:</b>  | <b>SBI:</b>   |        |         |          |           | <b>[12Periods]</b> |
| State Bank of India: Brief History; objectives; Functions; - Organization & Management of State Bank of India -Working and progress- Evolution of State Bank of India, -Subsidiary Banks to State Bank of India. Role of State Bank of India   |   |        |         |          |           |                    |
| <b>Unit III:</b>   | <b>Banking regulations:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Banking Regulation Act, 1949-History; Social control- Banking Regulation Act as applicable to banking companies and public sector banks-Private sector Banks in India- Their Progress & performance after 1969. Foreign banks in India: -Their progress & performance, Regulation of Foreign bank in India.  |   |        |         |          |           |                    |
| <b>Unit IV:</b>  | <b>Nationalized Banks:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Nationalized Banks Social control over banks, Nationalization of banks - Arguments for & against Nationalization, Objectives of Mobilization, Create development & Priority sector Lending Lead Bank Scheme.   |   |        |         |          |           |                    |
| <b>Unit V:</b>   | <b>RBI:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness  |   |        |         |          |           |                    |
| <b>Text Book:</b>  |   |        |         |          |           |                    |
| 1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjeeand Co.,Calcutta- 2019  |   |        |         |          |           |                    |
| <b>Reference Books:</b>  |   |        |         |          |           |                    |

1. Sayers R.S: Modern Banking; Oxford University Press. Panandikar S.G
2. Mithani DM: Banking in India; OrientLongman

**Web Resources:**

1. <https://financialservices.gov.in/beta/en/banking-overview>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| C01            | 2                  | 3   | 3   | 1   |     | 3   | 1   |     | 3   | 3    | 1    | 2    | 1                          | 2    | 3    |
| C02            | 1                  | 1   | 3   | 1   | 2   | 1   |     | 1   | 1   | 3    |      | 1    | 3                          | 1    | 1    |
| C03            | 1                  |     | 3   |     | 1   | 3   |     | 1   | 1   |      | 2    |      | 3                          | 1    |      |
| C04            | 3                  | 1   |     | 2   |     | 3   | 1   |     | 3   |      | 3    |      | 3                          | 3    | 1    |
| C05            | 3                  | 1   |     | 2   |     | 3   | 1   | 3   | 3   | 3    | 1    | 2    | 1                          | 3    | 1    |

|  | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |
|--|---|--------|---------|----------|-----------|---------------------|
|  | <b>Principles of Auditing</b>   | 4      | 6       | 0        | 0         | <b>Theory</b>       |
| <b>Course Introduction</b>   |   |        |         |          |           |                     |
| An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. |   |        |         |          |           |                     |
| <b>Course Focus on: Skill Development</b>  |   |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will   |        |         |          |           |                     |
| <b>CO 1:</b>   | To Articulate knowledge of fundamental audit concepts.  |        |         |          |           |                     |
| <b>CO 2:</b>   | To Apply critical thinking skills and solve auditing problems through the use of case Studies.  |        |         |          |           |                     |
| <b>CO 3:</b>   | To Explain the legal framework under which Internal Control, Internal Check and Internal Audit.   |        |         |          |           |                     |
| <b>CO 4:</b>   | To Demonstrate the ability to undertake research on significant auditing issues and to keep up to date with developments in auditing voucher. |        |         |          |           |                     |
| <b>CO 5:</b>   | To Outline the role of verification and valuation of assets.  |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction- Auditing:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Introduction - Auditing: Meaning – Definition – Evolution – Objectives Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.   |   |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Appointment &amp; Qualification of Auditors:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Notebook – Audit Workbook – Audit Markings.        |   |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Internal check &amp; Internal audit:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.   |   |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Voucher:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.  |   |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Verification and valuation of assets:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.   |   |        |         |          |           |                     |
| <b>Textbook:</b>   |   |        |         |          |           |                     |
| 1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House edition 7 <sup>th</sup> 2020.   |   |        |         |          |           |                     |
| <b>Reference Books:</b>  |   |        |         |          |           |                     |
| 1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers 2023.  |   |        |         |          |           |                     |
| 2. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.  |   |        |         |          |           |                     |
| <b>Web Resources:</b>  |   |        |         |          |           |                     |
| 1. <a href="https://core.ac.uk/reader/288070450">https://core.ac.uk/reader/288070450</a>   |   |        |         |          |           |                     |
| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>  |   |        |         |          |           |                     |

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>C01</b>     | 2                  | 3   | 3   | 1   |     | 3   | 1   |     | 3   |      | 1    |      | 3                          | 1    | 2    |
| <b>C02</b>     | 1                  | 1   | 3   | 1   | 2   | 1   |     | 1   | 1   |      | 2    |      | 3                          |      | 1    |
| <b>C03</b>     | 1                  |     | 3   |     | 1   | 3   |     | 1   | 1   |      | 1    |      |                            | 2    |      |
| <b>C04</b>     | 3                  | 1   |     | 2   |     | 3   | 1   |     | 3   |      |      |      |                            | 3    |      |
| <b>C05</b>     | 3                  | 1   |     | 2   |     | 3   | 1   | 3   | 3   |      | 3    |      | 3                          | 1    | 2    |

| Semester    |                 |        |         |          |           |          |
|-------------|-----------------|--------|---------|----------|-----------|----------|
| Course Code | Course Title    | Credit | Lecture | Tutorial | Practical | Type     |
|             | Digital Banking | 4      | 5       | -        | -         | Elective |

### Course Introduction

A digital bank represents a virtual process that includes online banking and beyond. As an end-to-end platform, digital banking must encompass the front end that consumers see, the back end that bankers see through their servers and admin control panels.

**Course Focus on:** / Entrepreneurship / Employability / Research

|                        |   |
|------------------------|---|
| <b>Course Outcomes</b> | On Skill Development completion of this course, students will   |
| <b>CO 1:</b>           | Acquire knowledge of terms in connection with Digital Banking   |
| <b>CO 2:</b>           | To acquire the knowledge about the need of customer education and awareness for digital products such as cards, ATM's, POS terminals.   |
| <b>CO 3:</b>           | Understand the implementation of digital banking products & use of various social platforms for having a competitive edge in the market |
| <b>CO 4:</b>           | Comprehend the personal financial planning and investing skills   |
| <b>CO 5:</b>           | To understand the digital disruptions and its concepts in banking   |

|  |  |                     |
|--|--|---------------------|
| <b>Unit I:</b>   | <b>Introduction To Digital Banking</b> | <b>[12 Periods]</b> |
| Introduction to Banking- Introduction to Digital Banking- Need and importance of Digital Banking- Channels of Digital Banking- Digital Banking Products: Introduction and need for Digital Banking Products.                       |  |                     |
| <b>Unit II:</b>  | <b>Features and Functions</b>          | <b>[12 Periods]</b> |
| ATM: Meaning – Characters – Features – Functions – service available from ATM – Cash Deposit – Cash Withdraw – loan enquiry – Last few transactions – Balance – fund transfer – ticket booking – payments – ATM card – Pin Number. |  |                     |
| <b>Unit III:</b>   | <b>Internet Banking</b>                | <b>[12 Periods]</b> |



Internet Banking: Introduction – World Wide Web – Net banking account opening – Username and Password – secrecy of maintaining One Time Password – Net Banking Services – Fund Transfer – Make Payment

**Unit IV:** **Business Valuation** **[12 Periods]**

National Electronic Fund Transfer (NEFT): Introduction – Meaning – Functions – services. Real Time Gross Settlement (RTGS): Introduction – Meaning – Functions – Service infrastructure requirement – RTGS transactions

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

Security features SFMS: formats of SFMS – SFMS transaction – security aspects – RAS: requirements of RAS – application – security features of RAS – IT Act: legal status – electronic records Cybercrime and law.

**Text Book:**

1. Dr. M. Ganesan, Dr. A. Saravanakumar DIGITAL BANKING., Shanlax Press, Tamil Nadu, India 2021

**Reference Books:**

1. An introduction to Information Technology by Dr. Srinivasa Vallabhan, Sultan Chand & Sons  
2. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications

**Web Resources:**

[https://archive.nptel.ac.in/content/syllabus\\_pdf/110107080.pdf](https://archive.nptel.ac.in/content/syllabus_pdf/110107080.pdf)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PS01                       | PS02 | PS03 |
| <b>C01</b>     | 3                  | 2   | 3   | 1   | 1   | 3   | 1   | 2   | 2   | 3    | 2    | 3    | 2                          | 2    | 3    |
| <b>C02</b>     | 3                  | 3   | 2   | 2   | 2   | 3   | 2   | 1   | 2   | 3    | 3    | 1    | 3                          | 1    | 2    |
| <b>C03</b>     | 2                  | 3   | 2   | 3   | 1   | 2   | 3   | 2   | 3   | 2    | 1    | 2    | 3                          | 2    | 1    |
| <b>C04</b>     | 3                  | 2   | 1   | 2   | 3   | 2   | 1   | 3   | 2   | 2    | 1    | 3    | 2                          | 3    | 2    |
| <b>C05</b>     | 2                  | 1   | 3   | 3   | 1   | 3   | 2   | 2   | 1   | 2    | 1    | 2    | 1                          | 2    | 3    |

| Course Code  | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |
|--|---|--------|---------|----------|-----------|---------------------|
|  | <b>Entrepreneurial Development Programme</b>  | 4      | 5       | 0        | 0         | <b>Theory</b>       |
| <b>Course Introduction</b>   |   |        |         |          |           |                     |
| To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.   |   |        |         |          |           |                     |
| <b>Course Focus on: Skill Development</b>  |   |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will   |        |         |          |           |                     |
| <b>CO 1:</b>   | To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure   |        |         |          |           |                     |
| <b>CO 2:</b>   | 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 |        |         |          |           |                     |
| <b>CO 3:</b>   | Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses  |        |         |          |           |                     |
| <b>CO 4:</b>   | To understand process of women entrepreneur and how faced their problems  |        |         |          |           |                     |
| <b>CO 5:</b>   | To understand difference between Micro, small and medium Enterprises  |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction- Entrepreneurship</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurship- difference between Entrepreneurship and employment – Entrepreneurial skills- current trends.                           |   |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Management skill:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.  |   |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Marketing management:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Business management skills- External skill – Marketing Management- Sales Management– Business opportunities – Market Survey and Strategy- investment and investors relations- Business Outreach and promotions.        |   |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Schemes &amp; Funding:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India- NRLM- TRYSEM- SIDCO- DIC s.                                       |   |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Business plan:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Business plan preparation: plan format- proposal preparation – business pitching – EDP- Feasibility Report- successful enterprises-case studies.   |   |        |         |          |           |                     |
| <b>Text Book:</b>  |   |        |         |          |           |                     |
| 1. C.B. Gupta and S.P. Srinivasan, Entrepreneurial Development, SULTAN CHAND SONS 1 January 2022   |   |        |         |          |           |                     |
| <b>Reference Books:</b>  |   |        |         |          |           |                     |
| 1. S.S. Khanka, Entrepreneurial Development. S Chand & Co Ltd revised edition, 2020  |   |        |         |          |           |                     |
| 2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.   |   |        |         |          |           |                     |
| <b>Web Resources:</b>  |   |        |         |          |           |                     |
| 1. <a href="https://Book.google.co.in/Book?id=3O3sDwAAQBAJ&amp;printsec=frontcover#v=onepage&amp;q&amp;f=false">https://Book.google.co.in/Book?id=3O3sDwAAQBAJ&amp;printsec=frontcover#v=onepage&amp;q&amp;f=false</a> |   |        |         |          |           |                     |

| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b> |                           |            |            |            |            |            |            |            |            |             |             |             |                                   |             |             |
|---|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-----------------------------------|-------------|-------------|
| <b>Course Outcome</b>   | <b>Programme Outcomes</b> |            |            |            |            |            |            |            |            |             |             |             | <b>Programme Specific Outcome</b> |             |             |
|   | <b>P01</b>                | <b>P02</b> | <b>P03</b> | <b>P04</b> | <b>P05</b> | <b>P06</b> | <b>P07</b> | <b>P08</b> | <b>P09</b> | <b>P010</b> | <b>P011</b> | <b>P012</b> | <b>PSO1</b>                       | <b>PSO2</b> | <b>PSO3</b> |
| <b>C01</b>  | 2                         | 3          | 3          | 1          |            | 3          | 1          |            | 3          |             | 2           |             | 3                                 | 1           | 2           |
| <b>C02</b>  | 1                         | 1          | 3          | 1          | 2          | 1          |            | 1          | 1          | 2           |             | 2           | 3                                 |             | 1           |
| <b>C03</b>  | 1                         |            | 3          |            | 1          | 3          |            | 1          | 1          | 2           |             | 2           |                                   | 2           |             |
| <b>C04</b>  | 3                         | 1          |            | 2          |            | 3          | 1          |            | 3          | 2           |             | 2           |                                   | 3           |             |
| <b>C05</b>  | 3                         | 1          |            | 3          |            | 3          | 1          | 3          | 3          | 2           | 2           | 2           | 3                                 | 1           | 2           |

| Course Code   | Course Title  | Credit | Lecture | Tutorial | Practical | Type               |
|---|---|--------|---------|----------|-----------|--------------------|
|   | <b>Goods &amp; Service Tax</b>  | 4      | 4       | -        | 0         | <b>Theory</b>      |
| <b>Course Introduction</b>  |   |        |         |          |           |                    |
| Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer.          |   |        |         |          |           |                    |
| <b>Course Focus on: Skill Development/Entrepreneurship/Employability/Research</b>   |   |        |         |          |           |                    |
| <b>Course Outcomes</b>  | On completion of this course, students will   |        |         |          |           |                    |
| <b>CO 1:</b>  | This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject  |        |         |          |           |                    |
| <b>CO 2:</b>  | Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors. |        |         |          |           |                    |
| <b>CO 3:</b>  | Evaluate and synthesis information and existing knowledge from a number of sources.   |        |         |          |           |                    |
| <b>CO 4:</b>  | Communicate ideas effectively in informal group discussions   |        |         |          |           |                    |
| <b>CO 5:</b>  | Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.   |        |         |          |           |                    |
| <b>UnitI:</b>   | <b>Introduction:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues – Development of Indirect Taxation.   |   |        |         |          |           |                    |
| <b>UnitII:</b>  | <b>Customs Law</b>  |        |         |          |           | <b>[12Periods]</b> |
| Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure – Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties  |   |        |         |          |           |                    |
| <b>UnitIII:</b>   | <b>Introduction to GST:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST-Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST - Composition Scheme. |   |        |         |          |           |                    |
| <b>UnitIV:</b>  | <b>Supply:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism - Payment mechanism -Registration under GST – Rules  |   |        |         |          |           |                    |
| <b>UnitV:</b>   | <b>Registration under GST:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Registration under GST: Return Filing – Rules - Refund Provision in GST - E-commerce – Operators – TDS/TCS - Small scale exemption.   |   |        |         |          |           |                    |
| <b>Text Book:</b>   |   |        |         |          |           |                    |
| 1.Datey, V.S. (2015).Indirect Taxes. Mumbai, Taxmann Publications Private Limited.<br>(2017). Simplified Approach to GST – A Ready Reference.   |   |        |         |          |           |                    |
| <b>Reference Books:</b>   |   |        |         |          |           |                    |
| 1. Balachandran, V.(2006).Indirect Taxation. New Delhi, Sultan Chand and Sons.  |   |        |         |          |           |                    |

2. Mittal,J.K. (2015).Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

**WebResources:**

1. <https://cbic-gst.gov.in/gst-goods-services-rates.html>

**MappingofCourseOutcomewithProgrammeOutcomeandProgrammeSpecificOutcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PS01                       | PS02 | PS03 |
| C01            | 3                  | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 1   | 3    |      | 2    | 1                          | 3    | 3    |
| C02            |                    | 3   | 2   | 3   | 1   | 3   | 2   | 3   | 2   |      | 2    |      |                            |      | 3    |
| C03            | 3                  | 3   | 3   |     | 3   |     | 3   | 3   |     | 1    |      | 3    |                            | 3    | 3    |
| C04            | 3                  | 3   |     |     | 1   | 3   | 3   |     | 3   |      | 3    |      | 2                          | 3    | 3    |
| C05            | 3                  | 2   | 2   | 1   | 3   |     | 3   |     | 3   | 1    | 2    |      | 1                          | 3    | 2    |

| Course Code   | Course Title  | Credit | Lecture | Tutorial | Practical | Type               |
|---|---|--------|---------|----------|-----------|--------------------|
|   | <b>Financial Markets and Institutions</b>   | 4      | 4       | -        | 0         | <b>Theory</b>      |
| <b>Course Introduction</b>  |   |        |         |          |           |                    |
| Upon successful completion of Financial Management, the student will be able to: Demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology   |   |        |         |          |           |                    |
| <b>Course Focus on: Skill Development/Entrepreneurship/Employability/Research</b>   |   |        |         |          |           |                    |
| <b>Course Outcomes</b>  | On completion of this course, students will   |        |         |          |           |                    |
| <b>CO 1:</b>  | To introduce students to the world of financial services  |        |         |          |           |                    |
| <b>CO 2:</b>  | To enrich student's understanding of the fundamental concepts and working of financial service institutions                             |        |         |          |           |                    |
| <b>CO 3:</b>  | To equip students with the knowledge and skills necessary to become employable in the financial service industry.                       |        |         |          |           |                    |
| <b>CO 4:</b>  | To differentiate between fund based and fee based financial activities of the Indian financial system.                                  |        |         |          |           |                    |
| <b>CO 5:</b>  | To acquire an understanding of various concepts related to leasing, hirepurchase, factoring, bill discounting, VC and Merchant banking. |        |         |          |           |                    |
| <b>Unit I:</b>  | <b>Introduction:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations.  |   |        |         |          |           |                    |
| <b>Unit II:</b>   | <b>Money Market:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc.; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments. |   |        |         |          |           |                    |
| <b>Unit III:</b>  | <b>Commercial Bank:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Reserve Bank of India: and Commercial Bank Organization, management, and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs               |   |        |         |          |           |                    |
| <b>Unit IV:</b>   | <b>Insurance sector:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.   |   |        |         |          |           |                    |
| <b>UnitV:</b>   |   |        |         |          |           | <b>[12Periods]</b> |
| Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.   |   |        |         |          |           |                    |
| <b>Text Book:</b>   |   |        |         |          |           |                    |
| 1. E Gardon& K Natarajan: Financial Markets & Services, HPH, 7th Edition, Mumbai  |   |        |         |          |           |                    |
| <b>Reference Books:</b>   |   |        |         |          |           |                    |

1. V.A. Avadhani : Financial Services in India, HPH, 2009, 1st Edition.
2. Khan. M. Y., “ Financial Services”, 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.

**Web Resources:**

2. <https://www.mheducation.com/highered/product/financial-markets-institutions-saunders-cornett/M9781260772401.html>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| <b>C01</b>     | 3                  | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 1   | 3    |      | 2    | 1                          | 3    | 3    |
| <b>C02</b>     |                    | 3   | 2   | 3   | 1   | 3   | 2   | 3   | 2   |      | 2    |      |                            |      | 3    |
| <b>C03</b>     | 3                  | 3   | 3   |     | 3   |     | 3   | 3   |     | 1    |      | 3    |                            | 3    | 3    |
| <b>C04</b>     | 3                  | 3   |     |     | 1   | 3   | 3   |     | 3   |      | 3    |      | 2                          | 3    | 3    |
| <b>C05</b>     | 3                  | 2   | 2   | 1   | 3   |     | 3   |     | 3   | 1    | 2    |      | 1                          | 3    | 2    |

| Course Code   | Course Title   | Credit | Lecture | Tutorial | Practical | Type               |
|---|--|--------|---------|----------|-----------|--------------------|
|   | <b>International Financial Management</b>  | 2      | 0       | 0        | 4         | <b>Theory</b>      |
| <b>Course Introduction</b>  |  |        |         |          |           |                    |
| The aim of the course is to give students an understanding of how and why financial strategies and policies are determined in international companies, and what is behind managers' decisions on corporate finance.   |  |        |         |          |           |                    |
| <b>Course Focus on: Skill Development/Entrepreneurship/Employability/Research</b>   |  |        |         |          |           |                    |
| <b>Course Outcomes</b>  | On completion of this course, students will  |        |         |          |           |                    |
| <b>CO 1:</b>  | To know the different about international financial management compared to domestic financial management   |        |         |          |           |                    |
| <b>CO 2:</b>  | understand how the value of a company is affected by managements choice of capital structure and dividend policy.  |        |         |          |           |                    |
| <b>CO 3:</b>  | To understand the role as a global citizen and the global impact of the foreign exchange market.   |        |         |          |           |                    |
| <b>CO 4:</b>  | understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance |        |         |          |           |                    |
| <b>CO 5:</b>  | understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance |        |         |          |           |                    |
| <b>Unit I:</b>  | <b>Introduction: International Financial Management:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Introduction: An overview, Importance - nature and scope of International Financial Management - Domestic FM Vs. IFM - International Business Methods - Recent changes and challenges in International Financial Management.  |  |        |         |          |           |                    |
| <b>Unit II:</b>   | <b>Foreign Trade:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Foreign Trade Finance: -concept of foreign trade finance-concepts of financing exports and financing imports and documentary collections-factoring, forfeiting and countertrade-International Capital Structure- international capital structure-cost of capital-the capital structure of MNCs-cost of capital in segmented versus integrated markets   |  |        |         |          |           |                    |
| <b>Unit III:</b>  | <b>Foreign Exchange Market:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Foreign Exchange Market: Function and Structure of the Forex markets - major participants - types of transactions and settlements dates- Foreign exchange quotations - Process of arbitrage - speculation in the forward market - Currency Futures and Options Markets - Overview of the other markets – Euro currency market-Euro credit market-Euro bond market-International Stock market. |  |        |         |          |           |                    |
| <b>Unit IV:</b>   | <b>Exchange Rates:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Exchange Rates: Measuring exchange rate movements, Factors influencing exchange rates. Government influence on exchange rates – exchange rate systems. Managing Foreign exchange Risk. International arbitrage and interest rate parity.  |  |        |         |          |           |                    |
| <b>UnitV:</b>   | <b>Interest rates:</b>   |        |         |          |           | <b>[12Periods]</b> |



Relationship between inflation, interest rates and exchange rates – Purchasing Power Parity - International Fisher Effect – Fisher Effect- Interest Rate parity-Expectations theory

**Text Book:**

1. Alan. C Shapiro & Peter Moles – International Financial Management , 2020, 20<sup>th</sup> Edition.

**Reference Books:**

1. Advanced Financial Management: Kohok, M. A., Everest Publishing House
2. International Financial Management: Eun, C. S/ Resnick, B. G. TMH Publication

**Web Resources:**

1. <https://www.mheducation.com/highered/product/international-financial-management-eun-resnick/M9781260013870.html>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| C01            | 3                  | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 1   | 3    |      | 2    | 1                          | 3    | 3    |
| C02            |                    | 3   | 2   | 3   | 1   | 3   | 2   | 3   | 2   |      | 2    |      |                            |      | 3    |
| C03            | 3                  | 3   | 3   |     | 3   |     | 3   | 3   |     | 1    |      | 3    |                            | 3    | 3    |
| C04            | 3                  | 3   |     |     | 1   | 3   | 3   |     | 3   |      | 3    |      | 2                          | 3    | 3    |
| C05            | 3                  | 2   | 2   | 1   | 3   |     | 3   |     | 3   | 1    | 2    |      | 1                          | 3    | 2    |

| Course Code  | Course Title  | Credit | Lecture | Tutorial | Practical | Type               |
|--|---|--------|---------|----------|-----------|--------------------|
|  | <b>Human Resource Management</b>  | 4      | 5       | -        | 0         | <b>Theory</b>      |
| <b>Course Introduction</b>   |   |        |         |          |           |                    |
| To enable the students to acquire knowledge of Human Resource Management. On successful completion of this course, the students should Have understood functions of HRM, Human Resource Planning, Recruitment and Selection, Performance Appraisal, Training and Development etc., |   |        |         |          |           |                    |
| <b>Course Focus on: Skill Development/Entrepreneurship/Employability/Research</b>  |   |        |         |          |           |                    |
| <b>Course Outcomes</b>   | On completion of this course, students will   |        |         |          |           |                    |
| <b>CO 1:</b>   | Acquired knowledge on HRM, its environment, methods of selection, and Interview techniques. |        |         |          |           |                    |
| <b>CO 2:</b>   | Gained knowledge on training and career development   |        |         |          |           |                    |
| <b>CO 3:</b>   | Students learnt about remuneration and welfare measures.                                    |        |         |          |           |                    |
| <b>CO 4:</b>   | Gained facts about labor relation and Industrial disputes                                   |        |         |          |           |                    |
| <b>CO 5:</b>   | Students learnt about Human resource audit, nature and approaches                           |        |         |          |           |                    |
| <b>Unit I:</b>   | <b>Introduction- HRM:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Human Resource Management - meaning, nature, scope and objective – Functions of HR Department - The Role of Human Resource Manager - Organization of HR department – Human Resource Policies and Procedures – Principles of HRM – HRM activities                                   |   |        |         |          |           |                    |
| <b>Unit II:</b>  | <b>Manpower:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.   |   |        |         |          |           |                    |
| <b>Unit III:</b>   | <b>Performance Appraisal:</b>   |        |         |          |           | <b>[12Periods]</b> |
| Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good Human relations – Punishment.   |   |        |         |          |           |                    |
| <b>Unit IV:</b>  | <b>Wages &amp; Incentives:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Wages and Salary Administration - Incentive System - Labor Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.   |   |        |         |          |           |                    |
| <b>Unit V:</b>   | <b>Grievance &amp; Bargaining:</b>  |        |         |          |           | <b>[12Periods]</b> |
| Industrial Relations - Trade Unionism - Grievance Handling – Collective Bargaining and Worker's Participation in Management  |   |        |         |          |           |                    |
| <b>Text Book:</b>  |   |        |         |          |           |                    |
| 1. V.S.P .Rao, “Human Resources of Management”, Sultan Chand Publishing RevisedEdition, 2016. (Unit I to V)  |   |        |         |          |           |                    |
| <b>Reference Books:</b>  |   |        |         |          |           |                    |
| 1.Tripathy, “Personnel Management and Industrial Relations”, 21st Edition, 2013.<br>2.R.WayneMondy, “Human Resource Management”, Pearson Publications, 10th Edition 2011.  |   |        |         |          |           |                    |
| <b>Web Resources:</b>  |   |        |         |          |           |                    |
| 1. <a href="https://www.google.com/search?q=human+resource+Management+&amp;sca_esv=79ff9b4c6b5b9f67&amp;sca_upv=1&amp;sxsrf">https://www.google.com/search?q=human+resource+Management+&amp;sca_esv=79ff9b4c6b5b9f67&amp;sca_upv=1&amp;sxsrf</a>                                   |   |        |         |          |           |                    |

| Mapping of Course Outcome with Programmed Outcome and Programmed Specific Outcome: |                    |     |     |     |     |     |     |     |     |      |      |      |                            |      |      |
|--|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
| Course Outcome   | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|  | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| C01  | 1                  |     |     | 1   |     | 2   |     | 3   | 3   | 1    | 2    | 2    |                            | 1    |      |
| C02  |                    |     | 1   |     | 2   |     | 3   |     | 3   |      | 2    |      | 3                          |      |      |
| C03  | 1                  | 1   |     | 2   |     |     | 3   |     | 3   | 1    |      | 2    |                            | 1    | 1    |
| C04  |                    | 1   | 2   |     |     | 2   | 3   |     | 3   |      | 1    |      | 3                          |      | 1    |
| C05  | 1                  |     | 2   |     | 2   |     |     | 3   |     | 1    | 1    | 3    |                            | 1    |      |

| Course Code   | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |
|---|---|--------|---------|----------|-----------|---------------------|
|   | Services Marketing  | 4      | 5       | -        | -         | Theory              |
| <b>Course Introduction:</b> To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business   |   |        |         |          |           |                     |
| <b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>   |   |        |         |          |           |                     |
| <b>Course Outcomes</b>  | On completion of this course, students will able  |        |         |          |           |                     |
| <b>CO 1:</b>  | Demonstrate an extended understanding of the similarities and differences in services and tangible Products |        |         |          |           |                     |
| <b>CO 2:</b>  | Demonstrate knowledge of segmentation and approach to target market.  |        |         |          |           |                     |
| <b>CO 3:</b>  | Develop strategies and positioning product/services in the market.  |        |         |          |           |                     |
| <b>CO 4:</b>  | Specify and analyze the consumers" expectation in services  |        |         |          |           |                     |
| <b>CO 5:</b>  | To acquire knowledge on emerging trends in service marketing.   |        |         |          |           |                     |
| <b>Unit I:</b>  | <b>NATURE AND SCOPE OF SERVICES</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Introduction- Meaning of services, - 7Ps of service marketing- 4 I"s characteristics of services- Difference between services and tangible products- Service sector - Classification of services- Growth of service sectors and service industries  |   |        |         |          |           |                     |
| <b>Unit II:</b>   | <b>SEGMENTING AND TARGETING OF SERVICES</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Introduction- Need for segmentation ofservices- Bases of segmentation of services - Segmentation strategies in service marketing- Need for targeting- Approaches to Target Marketing.   |   |        |         |          |           |                     |
| <b>Unit III:</b>  | <b>POSITIONING OF SERVICES</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Positioning of services- Positioning strategies for services- Positioning Through Product/Service Delivery Strategies- Positioning through Pricing Strategies- Positioning through Distribution Strategies- Positioning through Sales Promotion and Advertising, Service- Differentiation Strategies. |   |        |         |          |           |                     |
| <b>Unit IV:</b>   | <b>CONSUMER EXPERIENCE IN SERVICES MARKETING</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Introduction, Customer Expectations in Services- Service Costs Experienced by Consumer- The Role of customer in Service Delivery- Conflict Handling in Services- Customer Responses in Services,- Concept of Customer Delight.  |   |        |         |          |           |                     |
| <b>Unit V:</b>  | <b>EMERGING ISSUES IN SERVICES MARKETING</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Introduction- Service Marketing in e-Commerce - e-Marketing, and Telemarketing Services- Service Marketing Research for Global Markets - RuralMarkets- Innovations in Services Marketing, Ethical Aspects in Service Marketing  |   |        |         |          |           |                     |
| <b>Text Book:</b>   |   |        |         |          |           |                     |
| 1. Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition-TMH   |   |        |         |          |           |                     |
| <b>Reference Books:</b>   |   |        |         |          |           |                     |
| 1. Services Marketing - Christopher Lovelock – PearsonPublications  |   |        |         |          |           |                     |

2. Adrian Payne- The Essence of Service Marketing, Prentice- HallofIndia

**Web Resources:**

1  
<https://www.drnishikantjha.com/BookCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>C01</b>     | 2                  | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 3    |
| <b>C02</b>     | 3                  | 3   | 1   | 1   | 3   | 2   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 3    | 2    |
| <b>C03</b>     | 3                  | 3   | 2   | 2   | 1   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 2    | 3    |
| <b>C04</b>     | 3                  | 3   | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    | 3                          | 2    | 3    |
| <b>C05</b>     | 2                  | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 2   | 3    | 3    | 2    | 3                          | 3    | 2    |

| Semester   |   |        |         |          |           |                     |
|--|---|--------|---------|----------|-----------|---------------------|
| Course Code  | Course Title  | Credit | Lecture | Tutorial | Practical | Type                |
|  | <b>International Marketing</b>  | 4      | 5       | -        | -         | <b>Elective</b>     |
| <b>Course Introduction</b>   |   |        |         |          |           |                     |
| To apply and develop marketing research, customer relationships and value through branding, packaging, and demonstration.  |   |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research   |   |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will   |        |         |          |           |                     |
| <b>CO 1:</b>   | Recognize the significance of marketing and its role in global economic development   |        |         |          |           |                     |
| <b>CO 2:</b>   | Recognize how market strategy works, market segmentation and product mix have impact on buying behaviour of international consumers |        |         |          |           |                     |
| <b>CO 3:</b>   | To apply marketing concepts, pricing for the development of marketing function.   |        |         |          |           |                     |
| <b>CO 4:</b>   | Analyse and perform the functions of marketing in organization at international.  |        |         |          |           |                     |
| <b>CO 5:</b>   | Demonstrate the critical thinking skills and analyse e-marketing in the international context.                                      |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction</b>   |        |         |          |           | <b>[12 Periods]</b> |
| International Marketing – Basic concepts – orientation- importance – Problems – International Vs domestic marketing global marketing – evolution of global marketing.  |   |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Economic Development</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Analyzing marketing opportunities – the marketing process – product planning. Analysing consumer markets and buyer behaviour – influencing buyer behaviour – the buying decision process – stages of the buying decision process.  |   |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Marketing Functions</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Dealing with the competition – competitive forces – identifying competitors – analyzing competitors - designing the competitive intelligence system – designing competitive strategies – balancing customer and competitor orientations.   |   |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Product Development</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Developing new market offering – Challenges in new product development – managing the development process – managing the development process – concept to strategy – development to commercialization – the consumer adoption process. Setting the product and branding strategy – the product and the product mix-product line decisions – brand decisions – packaging and labelling. |   |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>E-Marketing</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Developing pricing strategies and programs – setting the price – adapting the price. Managing advertising-developing and managing an advertising program – deciding on media – sales promotional – direct marketing.   |   |        |         |          |           |                     |
| <b>Text Book:</b>  |   |        |         |          |           |                     |

1. International Marketing – Philio R Cateora

**Reference Books:**

1. Marketing Management – Philip Kotler (Eleventh edition)
2. Global Marketing Management – Warren J Keegam

**Web Resources:**

<https://www.amity.edu/amizone/Syllabus/2IMM.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>C01</b>     | 1                  | 2   | 1   | 3   | 3   | 1   | 2   | 2   | 1   | 3    | 2    | 1    | 2                          | 2    | 1    |
| <b>C02</b>     | 2                  | 3   | 1   | 2   | 1   | 1   | 2   | 1   | 2   | 1    | 3    | 1    | 3                          | 1    | 2    |
| <b>C03</b>     | 3                  | 2   | 2   | 1   | 3   | 2   | 1   | 3   | 2   | 1    | 2    | 1    | 2                          | 3    | 3    |
| <b>C04</b>     | 1                  | 1   | 3   | 2   | 1   | 3   | 2   | 2   | 1   | 2    | 1    | 2    | 1                          | 2    | 2    |
| <b>C05</b>     | 2                  | 3   | 1   | 3   | 2   | 2   | 3   | 2   | 2   | 1    | 2    | 1    | 2                          | 1    | 1    |

| Course Code   | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|---|--|--------|---------|----------|-----------|---------------------|
|   | <b>COMMERCIAL BANK MANAGEMENT</b>  | 4      | 4       | 0        | 0         | <b>Theory</b>       |
| <b>Course Introduction</b>  |  |        |         |          |           |                     |
| This course will examine management problems and policies of banks. The material to be covered will include: balance sheet management (liquidity, liabilities, spread management, and investment management), capital adequacy, cost of funds, bank profitability, planning and management systems, and the regulatory environment. |  |        |         |          |           |                     |
| <b>Course Focus on: Skill Development</b>   |  |        |         |          |           |                     |
| <b>Course Outcomes</b>  | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>  | To understand the basic problems of bank management.   |        |         |          |           |                     |
| <b>CO 2:</b>  | To analyze bank regulations and policies.  |        |         |          |           |                     |
| <b>CO 3:</b>  | To understanding of the basic issues involved in value creation and risk management for banking firm.  |        |         |          |           |                     |
| <b>CO 4:</b>  | To evaluate bank profitability and risk management.  |        |         |          |           |                     |
| <b>CO 5:</b>  | To examine the international bank environment, deposits, liquidity and capital to examine the international bank environment, deposits, liquidity and capital. |        |         |          |           |                     |
| <b>Unit I:</b>  | <b>Introduction:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff.   |  |        |         |          |           |                     |
| <b>Unit II:</b>   | <b>Deposits:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.   |  |        |         |          |           |                     |
| <b>Unit III:</b>  | <b>Investment management:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.   |  |        |         |          |           |                     |
| <b>Unit IV:</b>   | <b>Management of Finance:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue.  |  |        |         |          |           |                     |
| <b>Unit V:</b>  | <b>Banking services:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Banking Services - Recruitment system - Foreign Exchange Management   |  |        |         |          |           |                     |
| <b>Text Book:</b>   |  |        |         |          |           |                     |
| 1) Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi edition 29 <sup>th</sup> year 2021.   |  |        |         |          |           |                     |
| <b>Reference Books:</b>   |  |        |         |          |           |                     |
| 1. Radhaswami M and Basudevan A: Text Book of banking; s. Chand & co. NewDelhi.   |  |        |         |          |           |                     |
| 2. Panikar K.K Banking -V Theory & system: Chand & co. NewDelhi.  |  |        |         |          |           |                     |
| <b>Web Resources:</b>   |  |        |         |          |           |                     |



1. <https://www.geektonight.com/commercial-bank-management-notes/>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| C01            | 2                  | 3   | 3   | 1   |     | 3   | 1   |     | 3   | 1    |      |      | 3                          | 1    | 1    |
| C02            | 1                  | 1   | 3   | 1   | 2   | 1   |     | 1   | 1   | 1    | 1    |      | 3                          |      | 3    |
| C03            | 1                  |     | 3   |     | 1   | 3   |     | 1   | 1   |      | 1    |      |                            | 2    | 3    |
| C04            | 3                  | 1   |     | 2   |     | 3   | 1   |     | 3   |      | 1    | 1    |                            | 3    | 3    |
| C05            | 3                  | 1   |     | 2   |     | 3   | 1   | 3   | 3   | 1    | 1    | 1    | 3                          | 1    | 1    |

| Semester   |  |        |         |          |           |                     |
|--|--|--------|---------|----------|-----------|---------------------|
| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|  | <b>Management &amp; Organizational Behaviour</b>   | 4      | 4       | -        | -         | <b>Elective</b>     |
| <b>Course Introduction</b>   |  |        |         |          |           |                     |
| Organizational behaviour is a foundation of corporate human resources, encompassing elements such as employee retention, engagement, training, and culture. Organizational behaviour is a subset of organizational theory which studies a more holistic way of structuring a company and managing its resources.   |  |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research   |  |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>   | To have a good understanding on the framework of Organizational Behaviour and Management along with the Basic Behavioral Science that influence Organizational Behaviour.  |        |         |          |           |                     |
| <b>CO 2:</b>   | To have a understanding on the Theories of Motivation and Work Behaviour.  |        |         |          |           |                     |
| <b>CO 3:</b>   | To understand the influence of Individual and Group Behaviour towards meeting the Organizational Goal.   |        |         |          |           |                     |
| <b>CO 4:</b>   | To have an understanding on the different types of Leadership styles in order to recognize good and bad leadership for the organization.   |        |         |          |           |                     |
| <b>CO 5:</b>   | To have an understanding and to develop good Work Culture and Climate in an Organization by working on both the Extrinsic and Intrinsic factors associated with the Organization to provide a Quality Work Life balance. |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Nature of Management and Social Responsibilities of Management</b>  |        |         |          |           | <b>[12Periods]</b>  |
| Nature of Management: Social Responsibilities of Business - Manager and Environment Levels in Management - Managerial Skills - Planning - Steps in Planning Process - Scope and Limitations - Short Range and Long Range Planning - Flexibility in Planning - Characteristics of a sound Plan - Management by Objectives (MBO) - Policies and Strategies - Scope and Formulation - Decision Making - Techniques and Processes. |  |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Organization Structure and Design</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Organizing: Organization Structure and Design - Authority and Responsibility Relationships - Delegation of Authority and Decentralization - Interdepartmental Coordination - Emerging Trends in Corporate Structure, Strategy and Culture - Impact of Technology on Organizational design - Mechanistic vs Adoptive Structures - Formal and Informal Organization.   |  |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Perception and Learning</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Perception and Learning - Personality and Individual Differences - Motivation and Job Performance - Values, Attitudes and Beliefs - Stress Management - Communication Types -Process - Barriers - Effective Communication.   |  |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Group Dynamics</b>  |        |         |          |           | <b>[12 Periods]</b> |

Group Dynamics - Leadership - Styles - Approaches - Power and Politics - Organizational Structure - Organizational Climate and Culture - Organizational Change and Development.

**Unit V:** **Management Approaches and Styles** **[12 Periods]**

Comparative Management Styles and approaches - Japanese Management Practices Organizational Creativity and Innovation - Management of Innovation - Entrepreneurial Management - Benchmarking - Best Management Practices across the world - Select cases of Domestic & International Corporations - Management of Diversity.

**Text Book:**

1. Fred Luthans, ORGANISATIONAL BEHAVIOUR, TataMcGraw-Hill, NewDelhi 2021

**Reference Books:**

1. Ricky Griffin, MANAGEMENT: PRINCIPLES & APPLICATIONS, Cengage, NewDelhi, 2020.

2. Tripathi & Reddy, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, New Delhi, 2023.

**Web Resources:**

[https://en.wikipedia.org/wiki/Wikipedia:Requested\\_articles/Natural\\_sciences/Environment\\_and\\_geology](https://en.wikipedia.org/wiki/Wikipedia:Requested_articles/Natural_sciences/Environment_and_geology)  
[https://Book.google.co.in/Book/about/Management\\_and\\_Organisational\\_Behaviour.html?id=1XEMx7q1RikC](https://Book.google.co.in/Book/about/Management_and_Organisational_Behaviour.html?id=1XEMx7q1RikC)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | G Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | PO1        | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1                       | PSO2 | PSO3 |
| <b>C01</b>     | 1          | 3   | 2   | 3   | 3   | 2   | 1   | 1   | 1   | 2    | 3    | 2    | 3                          | 3    | 1    |
| <b>C02</b>     | 2          | 2   | 1   | 3   | 2   | 2   | 1   | 2   | 2   | 2    | 1    | 3    | 2                          | 3    | 2    |
| <b>C03</b>     | 3          | 3   | 2   | 1   | 1   | 1   | 2   | 3   | 2   | 3    | 3    | 1    | 3                          | 2    | 3    |
| <b>C04</b>     | 3          | 2   | 2   | 1   | 2   | 2   | 2   | 1   | 3   | 2    | 3    | 2    | 2                          | 1    | 3    |
| <b>C05</b>     | 2          | 1   | 3   | 2   | 1   | 3   | 3   | 3   | 3   | 2    | 1    | 2    | 1                          | 2    | 1    |

| Course Code   | Course Title  | Credit   | Lecture  | Tutorial | Practical | Type                |
|---|---|----------|----------|----------|-----------|---------------------|
|   | <b>Supply Chain Management</b>  | <b>4</b> | <b>5</b> | <b>0</b> | <b>0</b>  | <b>Theory</b>       |
| <b>Course Introduction</b>  |   |          |          |          |           |                     |
| The paper aims to educate students on stages of supply chain management and new opportunities in SCM.   |   |          |          |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research  |   |          |          |          |           |                     |
| <b>Course Outcomes</b>  | On completion of this course, students will   |          |          |          |           |                     |
| <b>CO 1:</b>  | Demonstrate to difference between Product and Brands  |          |          |          |           |                     |
| <b>CO 2:</b>  | Evaluate the pros and cons of brand extension   |          |          |          |           |                     |
| <b>CO 3:</b>  | To know the brand equity and Positioning & Repositioning of brands                          |          |          |          |           |                     |
| <b>CO 4:</b>  | To equip with buyer behavior concepts and to formulate and justify Buying Decision Behavior |          |          |          |           |                     |
| <b>CO 5:</b>  | Analyze the buyer problem, buyer decision making process and Post-purchase Behavior         |          |          |          |           |                     |
| <b>Unit I:</b>  | <b>Introduction: Supply chain Management:</b>   |          |          |          |           | <b>[12 Periods]</b> |
| SCM – Definition – objectives – Evolution - Need-Issues involved in developing SCM Framework-Types. SCM activities - constituents – Organisation.   |   |          |          |          |           |                     |
| <b>Unit II:</b>   | <b>Integration &amp; Dimension:</b>   |          |          |          |           | <b>[12 Periods]</b> |
| Supply chain Integration-Stages-Barriers to internal Integration-Achieving Excellence in SCM Dimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence.                         |   |          |          |          |           |                     |
| <b>Unit III:</b>  | <b>Purchasing:</b>  |          |          |          |           | <b>[12 Periods]</b> |
| Purchasing and Supply Management-Introduction-importance Objectives purchasing process- purchasing & other Functions-Purchasing and integrated logistics Interfaces-Types of purchases- Purchasing Partnerships-Materials Sourcing-Just-in-time purchasing. |   |          |          |          |           |                     |
| <b>Unit IV:</b>   | <b>Outsourcing:</b>   |          |          |          |           | <b>[12 Periods]</b> |
| Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM Outsourcing-Myths of SCM outsourcing.   |   |          |          |          |           |                     |
| <b>Unit V:</b>  | <b>Performance:</b>   |          |          |          |           | <b>[12 Periods]</b> |
| Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance Measurement-Measuring SCM-Supplier performance measurement Parameters choosing suppliers.   |   |          |          |          |           |                     |
| <b>Text Book:</b>   |   |          |          |          |           |                     |
| 1. David J. Bloomberg, Stephen LeMay & : Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna NewDelhi, 2003.   |   |          |          |          |           |                     |
| <b>Reference Books:</b>   |   |          |          |          |           |                     |
| 1. Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill  |   |          |          |          |           |                     |

Publishing Co.Ltd, New Delhi, 2004

2. Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt  
Ltd., NewDelhi, 2005.

**Web Resources:**

2. <https://mu.ac.in/wp-content/uploads/2021/02/Logistics-and-Supply-Chain-Management-Sunil-Chopra-1.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

| Course Outcome | Programme Outcomes |     |     |     |     |     |     |     |     |      |      |      | Programme Specific Outcome |      |      |
|----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------------------------|------|------|
|                | P01                | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 | P011 | P012 | PS01                       | PS02 | PS03 |
| C01            | 2                  | 3   | 3   | 1   |     | 3   | 1   |     | 3   |      |      |      | 3                          | 1    | 1    |
| C02            | 1                  | 1   | 3   | 1   | 2   | 1   |     | 1   | 1   |      |      |      | 3                          |      | 3    |
| C03            | 1                  |     | 3   |     | 1   | 3   |     | 1   | 1   |      |      |      |                            | 2    | 3    |
| C04            | 3                  | 1   |     | 2   |     | 3   | 1   |     | 3   |      |      |      |                            | 3    | 3    |
| C05            | 3                  | 1   |     | 3   |     | 3   | 1   | 3   | 3   |      |      |      | 3                          | 1    | 1    |

| Course Code  | Course Title   | Credit | Lecture | Tutorial | Practical | Type                |
|--|--|--------|---------|----------|-----------|---------------------|
|  | <b>Working Capital Management</b>  | 4      | 4       | 0        | 0         | <b>Theory</b>       |
| <b>Course Introduction</b>   |  |        |         |          |           |                     |
| Working capital management has gained the attention of industry and academia as an exclusive area of study after liberalization of Indian Economy. Management of working capital sometimes becomes more important than the management of long-term funds because the day-to-day operations of any business largely depend upon this source of finance. |  |        |         |          |           |                     |
| <b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / Research   |  |        |         |          |           |                     |
| <b>Course Outcomes</b>   | On completion of this course, students will  |        |         |          |           |                     |
| <b>CO 1:</b>   | Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.          |        |         |          |           |                     |
| <b>CO 2:</b>   | Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.  |        |         |          |           |                     |
| <b>CO 3:</b>   | Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.               |        |         |          |           |                     |
| <b>CO 4:</b>   | Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value. |        |         |          |           |                     |
| <b>CO 5:</b>   | Formulate and integrate an extended treatment on international working capital topics.   |        |         |          |           |                     |
| <b>Unit I:</b>   | <b>Introduction- Working capital:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Principles of Working capital: Introduction to Working capital- Concept of Working Capital-Need for Working Capital-Concepts and its determinants-estimation of working capital needs.   |  |        |         |          |           |                     |
| <b>Unit II:</b>  | <b>Credit Policy:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Accounts Receivables Management and Factoring: Credit Policy-Nature and Goals- credit evaluation of individual accounts and its monitoring receivables-factoring: types and benefits.  |  |        |         |          |           |                     |
| <b>Unit III:</b>   | <b>Inventory Management:</b>   |        |         |          |           | <b>[12 Periods]</b> |
| Inventory Management: Nature of Inventories- Need to hold inventories- objectives of inventory management- inventory Management techniques-inventory management process.   |  |        |         |          |           |                     |
| <b>Unit IV:</b>  | <b>Cash Management:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Cash Management: Facets of Cash Management- Motive for holding cash- managing cash collection and disbursements- investing surplus- cash in marketable securities-cash budgeting.  |  |        |         |          |           |                     |
| <b>Unit V:</b>   | <b>Working capital Finance:</b>  |        |         |          |           | <b>[12 Periods]</b> |
| Working Capital Finance: Trade Credit- Bank Finance and Commercial Papers.   |  |        |         |          |           |                     |
| <b>Text Book:</b>  |  |        |         |          |           |                     |
| 1. R.K. Gupta & Himanshu Gupta Working Capital Management & Finance  |  |        |         |          |           |                     |
| <b>Reference Books:</b>  |  |        |         |          |           |                     |
| 1. I. M. Pandey - Financial Management - Vikas Publishing House Pvt. Ltd. - Ninth Edition 2020   |  |        |         |          |           |                     |
| 2. M.Y. Khan and P.K. Jain, Financial management Vikas Publishing house Ltd., New Delhi.   |  |        |         |          |           |                     |
| <b>Web Resources:</b>  |  |        |         |          |           |                     |
| 1. <a href="https://www.acecollege.in/CITS_Upload/Downloads/Book/1048_File.pdf">https://www.acecollege.in/CITS_Upload/Downloads/Book/1048_File.pdf</a>   |  |        |         |          |           |                     |

| <b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b> |                           |            |            |            |            |            |            |            |            |             |             |             |                                   |             |             |
|---|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-----------------------------------|-------------|-------------|
| <b>Course Outcome</b>   | <b>Programme Outcomes</b> |            |            |            |            |            |            |            |            |             |             |             | <b>Programme Specific Outcome</b> |             |             |
|   | <b>P01</b>                | <b>P02</b> | <b>P03</b> | <b>P04</b> | <b>P05</b> | <b>P06</b> | <b>P07</b> | <b>P08</b> | <b>P09</b> | <b>P010</b> | <b>P011</b> | <b>P012</b> | <b>PS01</b>                       | <b>PS02</b> | <b>PS03</b> |
| <b>C01</b>  | 3                         | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 1          |             |             |             | 3                                 |             | 2           |
| <b>C02</b>  |                           | 3          | 2          | 3          | 1          | 3          | 2          | 3          | 2          |             |             |             |                                   | 2           |             |
| <b>C03</b>  | 3                         | 3          | 3          |            | 3          |            | 3          | 3          |            |             |             |             | 1                                 |             | 3           |
| <b>C04</b>  | 3                         | 3          |            |            | 1          | 3          | 3          |            | 3          |             |             |             |                                   | 3           |             |
| <b>C05</b>  | 3                         | 2          | 2          | 1          | 3          |            | 3          |            | 3          |             |             |             | 1                                 | 2           |             |