

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

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

**DEPARTMENT OF COMMERCE**



**Syllabus for**

**B. Com Professional Accounting**

**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 youth who can accelerate the overall development of India.

### **MISSION**

To impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability among the youth of India.

### **CORE PURPOSE**

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 - centered 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.

**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 Mission to PEO**

<b>Institute Mission</b>	<b>PEO's</b>
Global competency and employability among the youth of India	PEO1
Build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty	PEO2, PEO3

**Mapping of Department Mission to PEO**

<b>Department Mission</b>	<b>PEO's</b>
Provides a student-centered Professional environment	PEO1
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO3

**Program Outcomes (PO):**

<b>PO1</b>	:	Demonstrate knowledge competency in core discipline
<b>PO2</b>	:	Apply the appropriate knowledge and suitable skill in solving the complex problems
<b>PO3</b>	:	Conduct investigations of complex problems by following scientific approaches
<b>PO4</b>	:	Design solutions for complex and open-ended real life or 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 and leader in a team.
<b>PO7</b>	:	Express complex concepts within the profession and society at large
<b>PO8</b>	:	Understand the professional roles and responsibilities
<b>PO9</b>	:	Analyze social and environmental aspects of the professional practice
<b>PO10</b>	:	Practice higher moral and ethical standards during the discharge of the professionalism

<b>PO11</b>	:	Incorporate finer finance and business practices in all the professional engagement
<b>PO12</b>	:	Identify and address their professional development through lifelong learning

**Program Specific Outcomes (PSO)**

<b>PSO1</b>	:	Able to provide consultancy services in commerce processes related to trade and business
<b>PSO2</b>	:	Able to manage unforeseen problem arising in any business activities and service it through innovating ideas and effective decision making.
<b>PSO3</b>	:	Able to forecast future market trends through the analysis of factors impacting market performance.

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

Program Outcomes		PEO 1	PEO 2	PEO 3
<b>P01</b>	:	3	1	3
<b>P02</b>	:	3	2	3
<b>P03</b>	:	1	2	3
<b>P04</b>	:	3	1	3
<b>P05</b>	:	3	3	2
<b>P06</b>	:	2	3	3
<b>P07</b>	:	2	3	1
<b>P08</b>	:	3	2	1
<b>P09</b>	:	2	2	3
<b>P010</b>	:	3	2	1
<b>P011</b>	:	2	1	1
<b>P012</b>	:	3	2	2
<b>PSO1</b>	:	2	3	2
<b>PSO2</b>	:	2	3	3
<b>PSO3</b>	:	3	1	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	2	3	1	3	2	2	1	3
PSO2	3	3	2	1	3	2	3	2	3
PSO3	3	2	3	3	2	2	1	3	2

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

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)****B.COM PROFESSIONAL ACCOUNTING DEGREE PROGRAMME****B. COM (PA) Curriculum Structure - Regulation - 2024****(For students admitted from 2024-2025 and onwards)**

S.No	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hrs	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 Theory	4	5	50	50	100
4	1	3	Core		Core Course - II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses - I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies <b>or</b> Universal Human Values & 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 Theory	4	5	50	50	100
4	2	3	Core		Core Course - IV Theory / Practical	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship 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 Design Thinking	2	2	50	0	50

8	2	5	Ext		Extension Activity - I (NASA)	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 Theory	4	6	50	50	100
4	3	3	Core		Core Course - VI Theory / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses - II Practical / Training	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III 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	4	6	50	50	100

					Theory						
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>
<b>Additional Credits</b>											
S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hrs	INT	EXT	Total	
1	2	6	VAC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50	
3	4	6	IDC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50	
4	5	6	VAC		VAC - Microsoft CoE Course / NPTEL	2	2	50	0	50	



<b>Certificate on Minor Discipline</b>										
<b>S.No</b>	<b>Sem</b>	<b>Part</b>	<b>Sub Type</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>Hrs</b>	<b>INT</b>	<b>EXT</b>	<b>Total</b>
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100
<b>Core - Theory</b>										
<b>S.No</b>	<b>Sem</b>	<b>Pre-requisite</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Offering Department</b>	<b>Type Theory / Practical</b>				
1				Financial Accounting-I Principles and Practices of Accounting-I Financial Accounting-I	<b>Commerce</b>	<b>Theory</b>				
2				Financial Accounting-II Principles and Practice of Accounting-II Financial Accounting-II	<b>Commerce</b>	<b>Theory</b>				
3				Corporate Accounting-I Advanced Accounting I Corporate Accounting-I	<b>Commerce</b>	<b>Theory</b>				
4				Corporate Accounting-II Advanced Accounting-II Corporate Accounting-II	<b>Commerce</b>	<b>Theory</b>				
5				Cost Accounting Cost and Management Accounting-I Cost Accounting	<b>Commerce</b>	<b>Theory</b>				
6				Management Accounting Cost and Management Accounting- II Management Accounting	<b>Commerce</b>	<b>Theory</b>				

<b>Core - Theory / Practical</b>						
<b>S.No</b>	<b>Sem</b>	<b>Pre-requisite</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Offering Department</b>	<b>Type Theory / Practical</b>
1				Investment Management Business Economics Excel in Finance Decision	<b>Commerce</b>	<b>Theory</b>
2				Company Law Business Law Company Law	<b>Commerce</b>	<b>Theory</b>
3				Excel in Finance Decision Corporate and Other Laws-I Risk and Investment Analysis	<b>Commerce</b>	<b>Theory</b>
4				Principles of Auditing Corporate and Other Laws-II Principles of Auditing	<b>Commerce</b>	<b>Theory</b>
5				Business Law Financial Management-I Business Law	<b>Commerce</b>	<b>Theory</b>
6				Taxation Law and Practices Financial Management -II Taxation Law and Practices	<b>Commerce</b>	<b>Theory</b>
<b>Allied</b>						
<b>S.No</b>	<b>Sem</b>	<b>Pre-requisite</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Offering Department</b>	<b>Type Theory / Practical</b>
1				Business Mathematics Quantitative Aptitude-I Business Mathematics	<b>Commerce</b>	<b>Theory</b>
2				Managerial Economics Quantitative Aptitude-II Managerial Economics	<b>Commerce</b>	<b>Theory</b>
3				Principles of Management Taxation IT and Legal Compliance	<b>Commerce</b>	<b>Theory</b>

4				Research Methods and Techniques Goods and Service Tax Research Methods and Techniques	Commerce	Theory
<b>Skill Enhancement Course</b>						
S.No	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Financial Modeling with MS-Excel Financial Modeling with MS-Excel Mergers and Acquisition and Restructuring- I	Commerce	Practical
2				Commerce Practices in Banking and Insurance Tally Prime with GST Mergers and Acquisition and Restructuring- II	Commerce	Practical
3				Tally Prime with GST Auditing and Ethics I Credit Analysis	Commerce	Practical
4				Data Analysis using SPSS Auditing and GST - Practical Portfolio Management	Commerce	Practical
<b>Elective</b>						
S.No	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Marketing Research in Analytics	Commerce	Theory
2				International Marketing	Commerce	Theory
3				Artificial Intelligence in	Commerce	Theory

				Digital Marketing		
1				Financial Products & Appellate Forums	<b>Commerce</b>	<b>Theory</b>
2				Financial Market & Institutions	<b>Commerce</b>	<b>Theory</b>
3				Treasury Management	<b>Commerce</b>	<b>Theory</b>
1				Strategic Management I	<b>Commerce</b>	<b>Theory</b>
2				Strategic Management II	<b>Commerce</b>	<b>Theory</b>
3				Auditing and Ethics II	<b>Commerce</b>	<b>Theory</b>
1				Human Resources Analytics	<b>Commerce</b>	<b>Theory</b>
2				Management and Organizational Behavior	<b>Commerce</b>	<b>Theory</b>
3				Consumer Behavior	<b>Commerce</b>	<b>Theory</b>

<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>

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Accounting- 1</b>	4	4	-	-	<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: Skill Development / Entrepreneurship / Employability / Research</b>						
<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 book keeping - Difference between Bookkeeping vs Accounting - Concepts and Conventions.						
<b>Unit II:</b>	<b>Double Entry</b>			<b>[12 Periods]</b>		
Journal - Ledger - Subsidiary Books: 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>[12 Periods]</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 Books:</b>															
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021															
<b>Reference Books:</b>															
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition. 2. Taxmann's Financial Accounting, Bhushan Kumar Goyal, H.N.Tiwari, 11 <sup>th</sup> Edition- Taxmann publication - 2023															
<b>Web Resources:</b>															
1. <a href="https://www.infobooks.org/free-pdf-books/business/financial-accounting/">https://www.infobooks.org/free-pdf-books/business/financial-accounting/</a> 2. <a href="https://pdfroom.com/category/financial-accounting">https://pdfroom.com/category/financial-accounting</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>	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>Principles and Practices of Accounting-I</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
<p>Principles and Practices of Accounting is a branch of accounting that focuses on the systematic recording, summarizing, and reporting of a business's financial transactions to external entities. It involves preparing financial statements available for public use and ensuring compliance with generally accepted accounting principles (GAAP).</p>						
<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 statements in Relationship to decision making.					
<b>CO 2:</b>	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.					
<b>CO 3:</b>	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.					
<b>CO 4:</b>	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.					
<b>CO 5:</b>	To develop the ability to use accounting information to solve a variety of business problems.					
<b>Unit I:</b>	<b>Capital and revenue expenditure</b>					<b>[12 Periods]</b>
Meaning and Definition of Accounting - Objective-Capital and revenue expenditure - Capital and revenue receipts, Contingent assets and contingent liabilities-Accounting as a Measurement Discipline - Valuation Principles.						
<b>Unit II:</b>	<b>Capital and revenue expenditure</b>					<b>[12 Periods]</b>
Accounting Estimates- Principles of double entry Book- Keeping - Books of original entry - Journal - Subsidiary books - Cash book - Ledger - Format - Posting from journal and subsidiary books - Balancing of accounts- Preparation of Trial Balance-Rectification of Errors.						
<b>Unit III:</b>	<b>Bank Reconciliation Statement</b>					<b>[12 Periods]</b>
Preparation of Bank Reconciliation Statement Meaning - Basis and technique of inventory						

valuation - Cost of Inventory - Net Realizable value and Record System.															
<b>Unit IV:</b>		<b>Inventories, Bills of Exchange and Promissory Notes</b>										<b>[12 Periods]</b>			
Tangible and Intangible Assets - Meaning and difference - Concepts - Methods of computation and accounting treatment of depreciation/ amortization - change in depreciation method. Meaning of Bills of Exchange and Promissory Notes and their accounting treatment; Accommodation Bills.															
<b>Unit V:</b>		<b>Preparation of Final accounts of Sole Proprietors</b>										<b>[12 Periods]</b>			
Elements of financial statements-Closing Adjustment Entries - Trading Account - Profit and Loss															
<b>Text Books:</b>															
1. Principles of Accountancy -N.Vinayakam, P.L.Mani, K.L.Nagarajan - S. Chand & Company Ltd															
<b>Reference Books:</b>															
1. Financial Accounting - R.L.Gupta, V.K.Gupta, M.C.Shukla - Sultanchand & Sons-Reprint 2016															
2. Financial Accounting -T.S Reddy and Dr.A.Moorthy - Margham Publications-2012															
<b>Web Resources:</b>															
<a href="https://www.icaai.org/post/foundation-nset">https://www.icaai.org/post/foundation-nset</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>	3	2	2	2	3	3	2	2	1	2	2	1	2	2	1
<b>C02</b>	3	3	3	2	1	3	2	1	2	3	3	1	3	1	2
<b>C03</b>	1	2	2	1	3	1	1	3	2	2	2	1	2	3	3
<b>C04</b>	3	1	3	2	1	3	2	3	1	3	3	2	3	2	3
<b>C05</b>	1	3	2	3	2	1	3	2	2	2	2	1	2	1	3



Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- II	4	4	-	-	Core Theory
<b>Course Introduction</b>						
<p>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.</p>						
<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>	Implement various methods of depreciation accounting in the books of accounts.					
<b>CO 2:</b>	Evaluate the performance of the single entry and department with previous result.					
<b>CO 3:</b>	Analyze the financial impact of royalty agreements on both licensors and licenses.					
<b>CO 4:</b>	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and installment system.					
<b>CO 5:</b>	Gain knowledge about partnership admission, retirement, death & insolvency.					
<b>Unit I:</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>[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>[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>[12 Periods]</b>
Branch Accounts - Dependent Branch - Independent Branch (Excluding foreign branches) - Hire purchase system - Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return.						
<b>Unit V:</b>						<b>[12 Periods]</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 Books:</b>															
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021															
<b>Reference Books:</b>															
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.															
2. Taxmann's Financial Accounting, Bhushan Kumar Goyal, H.N.Tiwari, 11 <sup>th</sup> Edition- Taxmann publication - 2023															
<b>Web Resources:</b>															
1. <a href="https://www.infobooks.org/free-pdf-books/business/financial-accounting/">https://www.infobooks.org/free-pdf-books/business/financial-accounting/</a>															
2. <a href="https://pdfroom.com/category/financial-accounting">https://pdfroom.com/category/financial-accounting</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>	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>Principles and Practices of Accounting-II</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
Principles and Practices of Accounting is a branch of accounting that focuses on the systematic recording, summarizing, and reporting of a business's financial transactions to external entities. It involves preparing financial statements available for public use and ensuring compliance with generally accepted accounting principles (GAAP).						
<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 statements in Relationship to decision making.					
<b>CO 2:</b>	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.					
<b>CO 3:</b>	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.					
<b>CO 4:</b>	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.					
<b>CO 5:</b>	To develop the ability to use accounting information to solve a variety of business problems.					
<b>Unit I:</b>	<b>Financial Statements of Not-for-Profit Organizations</b>				<b>[12 Periods]</b>	
Account and Balance Sheet of Manufacturing and Non-manufacturing entities-Significance and preparation of Receipt and Payment Account - Income and Expenditure Account and Balance Sheet - difference between Profit and Loss Account and Income and Expenditure Account.						
<b>Unit II:</b>	<b>Partnership and LLP Account</b>				<b>[12 Periods]</b>	
Final Accounts of Partnership Firms and LLP Admission- Retirement and Death of a Partner including Treatment of Goodwill.						
<b>Unit III:</b>	<b>Partnership and LLP Account</b>				<b>[12 Periods]</b>	
Dissolution of partnership firms and LLPs including piecemeal distribution of assets- Accounts						

from Incomplete Records (excluding preparation of accounts based on ratios)															
<b>Unit IV:</b>		<b>Company Accounts</b>										<b>[12 Periods]</b>			
Shares and debentures-Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares.															
<b>Unit V:</b>		<b>Company Accounts</b>										<b>[12 Periods]</b>			
Redemption of preference shares and debentures (excluding purchase and redemption of own debentures and sinking fund method)-Accounting for Bonus Issue and Right Issue															
<b>Text Books:</b>															
1. Principles of Accountancy -N.Vinayakam, P.L.Mani, K.L.Nagarajan - S. Chand & Company Ltd															
<b>Reference Books:</b>															
1. Financial Accounting - R.L.Gupta, V.K.Gupta, M.C.Shukla - Sultanchand & Sons-Reprint 2016															
2. Financial Accounting -T.S Reddy and Dr.A.Moorthy - Margham Publications-2012															
<b>Web Resources:</b>															
<a href="https://www.icaai.org/post/foundation-nset">https://www.icaai.org/post/foundation-nset</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	2	2	2	3	3	2	2	1	2	2	1	2	2	1
<b>C02</b>	3	3	3	2	1	3	2	1	2	3	3	1	3	1	2
<b>C03</b>	1	2	2	1	3	1	1	3	2	2	2	1	2	3	3
<b>C04</b>	3	1	3	2	1	3	2	3	1	3	3	2	3	2	3
<b>C05</b>	1	3	2	3	2	1	3	2	2	2	2	1	2	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>						
<p>Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.</p> <p><b>Course Focus on:</b> Skill Development / Entrepreneurship / <b>Employability</b> / Research</p>						
<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>	Analyze 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>[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>[12 Periods]</b>	
Redemption on Preference Shares - Debentures - Issue - Redemption - Sinking Fund Method - Insurance Policy Method.						
<b>Unit III:</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>[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>[12 Periods]</b>	
Liquidation of Companies - Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.						

<b>Text Books:</b>															
1. Corporate Accounting - T.S.Reddy & Dr.Murthy – Margham Publications-6 <sup>th</sup> Edition -2020															
<b>Reference Books:</b>															
1. Advanced Accountancy-S.N. Maheshwari, T.S. Reddy-Vikas publishers-Eleventh Edition2021															
2. Corporate Accounts; Gupta. R.L. and Radhaswamy. M - Sultan Chand and Sons, New Delhi-2023															
<b>Web Resources:</b>															
1. <a href="https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf">https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf</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>	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>Advanced Accounting I</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities						
<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 standards in relationship to decision making					
<b>CO 2:</b>	To Know the Applicability of accounting standards					
<b>CO 3:</b>	Understand the fundamentals and cash flow of accounting					
<b>CO 4:</b>	To Know about segment of reporting					
<b>CO 5:</b>	Students will be able to demonstrate the understanding of business and geographical.					
<b>Unit I:</b>	<b>Introduction To Accounting Standards and Framework</b>					<b>[12 Periods]</b>
Introduction to Accounting Standards- Standards Setting Process- Many Accounting Standards and Status of Accounting Standards - Becoming IFRS Compliant- Convergence to IFRS in India - History of IFRS Converged Indian Accounting Standards (Ind AS). Framework For Preparation and Presentation Of Financial Statements						
<b>Unit II:</b>	<b>Applicability Of Accounting Standards</b>					<b>[12 Periods]</b>
Measurement of Elements of Financial Statements - Capital Maintenance - Status of Accounting Standards- Applicability of Accounting Standards						
<b>Unit III:</b>	<b>Presentation &amp; Disclosures</b>					<b>[12 Periods]</b>
Fundamental Accounting Assumptions - Accounting Policies- Meaning of the Term Cash and Cash Equivalents for Cash Flow Statements - Types of Cash Flow- Reporting Cash Flows from Operating Activities						
<b>Unit IV:</b>	<b>Segment Reporting</b>					<b>[12 Periods]</b>
Introduction - Objective and Scope- Definition of the terms used in the Accounting Standard- Treatment of Interest for determining Segment Expense- Primary and Secondary Segment Reporting Formats- Business and Geographical Segments.						

Unit	Segment Accounting Policies												[12 Periods]		
Segment Accounting Policies- Business and Geographical Segments. -Primary Reporting Format - Secondary Segment Information - Identifying Reportable Segments (Quantitative Thresholds.															
<b>Text Books</b>															
1. Advanced Accountancy Vol-I - Gupta M P, Agarwal B M - Sultan Chand & Sons - 2022															
<b>Reference Books:</b>															
1. Advanced Accountancy Volume-I - Maheshwari S N, C A Sharad, K Maheshwari - Vikas Publishing – Eleventh Edition - 2017															
2. Advanced Accounts Volume I- M C Shukla & S C Gupta - S.Chand - 2022															
<b>Web Resources:</b>															
<a href="https://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%201.pdf">https://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%201.pdf</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>	3	1	2	3	1	2	3	2	1	2	3	3	3	1	2
<b>C02</b>	3	2	2	1	2	2	3	3	2	2	3	1	3	2	2
<b>C03</b>	2	3	1	3	3	2	3	2	1	2	3	3	1	2	3
<b>C04</b>	2	3	1	2	1	3	2	3	1	3	1	2	3	1	3
<b>C05</b>	3	2	2	2	3	1	2	1	2	2	1	2	3	2	1



Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Corporate Accounting- II</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
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).						
<b>Course Focus on:</b> Skill Development / Entrepreneurship / <b>Employability</b> / Research						
<b>Course Outcomes</b>	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>[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>[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>[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>[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>[12 Periods]</b>
Accounting standards of Join stock companies- Human Resource Accounting: Meaning, Concept,						

Features and Objective - types of human resource accounting - Meaning and Definition of IFRS.															
<b>Text Books:</b>															
1. Corporate Accounting - T.S.Reddy & Dr.Murthy – Margham Publications-6 <sup>th</sup> Edition -2020															
<b>Reference Books:</b>															
1. Advanced Accountancy-S.N. Maheshwari, T.S. Reddy-Vikas publishers-Eleventh Edition2021															
2. Corporate Accounts; Gupta. R.L. and Radhaswamy. M - Sultan Chand and Sons, New Delhi-2023															
<b>Web Resources:</b>															
1. <a href="https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf">https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf</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>	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>Advanced Accounting II</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.						
<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>	Be able to understand discloser of requirements					
<b>CO 2:</b>	Be able to understand restatement and presentation					
<b>CO 3:</b>	Student will able to understand discontinuing operations					
<b>CO 4:</b>	To provide basic level knowledge Interim Financial Report					
<b>CO 5:</b>	Students will be able to demonstrate the understanding the accounting policies					
<b>Unit I:</b>	<b>Introduction</b>				<b>[12 Periods]</b>	
Introduction -Related Party Issue- Related Party Relationships, as contemplated under AS-18 - Exemption from Related Party Disclosure in certain situations - Definitions of other Terms used in AS 18 - Disclosure requirements under AS-18.						
<b>Unit II:</b>	<b>Earnings Per Share</b>				<b>[12 Periods]</b>	
Introduction - Definition of the terms used in AS 20 - Earnings-Basic- Per share- Basic - Shares issued in a scheme of Amalgamation - Diluted Earnings Per Share - Earnings-Diluted - Per share- Diluted - Restatement -Presentation.						
<b>Unit III:</b>	<b>Discontinuing Operations</b>				<b>[12 Periods]</b>	
Introduction- Discontinuing Operation- Initial Disclosure Event - Recognition and Measurement- Presentation and Disclosure - Updating the Disclosures - Separate Disclosure for Each Discontinuing Operation- Presentation of The Required Disclosures						
<b>Unit IV:</b>	<b>Interim Financial Report</b>				<b>[12 Periods]</b>	
Restatement of Prior Periods - Disclosure in Interim Financial Reports - Definitions of the terms used under the Accounting Standard - Content of an Interim Financial Report -Form and Content of Interim Financial Statements- Selected Explanatory Notes.						
<b>Unit</b>	<b>Accounting Policies</b>				<b>[12 Periods]</b>	
Materiality - Periods for which Interim Financial Statements are required to be presented -						

Disclosure in Annual Financial Statements - Accounting Policies - Revenue Received Seasonally or Occasionally - Cost Incurred Unevenly During the Financial Year - Use of Estimates - Restatement of Previously Reported Interim Periods - Transitional Provision.

**Text Books**

1. Advanced Accountancy, Volume II - Gupta R.L., Radhaswamy M. - Sultan Chand & Sons - 2014

**Reference Books:**

1. Advanced Accountancy Volume-I - Maheshwari S N, C A Sharad, K Maheshwari - Vikas Publishing – Eleventh Edition - 2017

2. Advanced Accounts Volume I- M C Shukla & S C Gupta - S.Chand - 2022

**Web Resources:**

[https://vipss.yolasite.com/resources/PCC\\_BOOKS/Advanced%20Accounting%20Vol.%202.pdf](https://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%202.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	3	2	3	2	3	2	3	3	3	3	3	2	1
<b>C02</b>	1	2	1	3	1	3	2	2	3	1	3	3	2	1	2
<b>C03</b>	3	2	1	2	3	3	3	2	1	2	3	3	3	2	3
<b>C04</b>	3	3	3	3	1	2	2	3	1	3	1	2	1	1	2
<b>C05</b>	2	3	3	2	3	1	2	1	2	2	1	2	3	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Cost Accounting	4	4	-	-	Core Theory
<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: Skill Development / Entrepreneurship / Employability / Research</b>						
<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>[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>[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>[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>[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>[12 Periods]</b>	
Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.															
<b>Text Books:</b>															
1. Cost Accounting – Reddy. T.S and Hariprasad Reddy. Y - Margam Publications -2012															
<b>Reference Books:</b>															
1. Cost Accounting (Principles and Practice) - Prof. M.L. Agrawal ,Dr. K.L. Gupta - Sahitya Bhawan Publications - 2022															
2. Cost Accounting - Prof. M.L. Agrawal, Dr. K.L. Gupta - Sahitya Bhawan Publications - 2018															
<b>Web Resources:</b>															
<a href="https://www.kngac.ac.in/elearning-portal/ec/admin/contents/5_18K4CO07%20%20%20%20%20%20%20%20_2021012812552059.pdf">https://www.kngac.ac.in/elearning-portal/ec/admin/contents/5_18K4CO07%20%20%20%20%20%20%20%20_2021012812552059.pdf</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	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>Cost and Management Accounting- I</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To develop a clear understanding of various cost concepts such as direct costs, indirect costs, fixed costs and to learn different costing methods used in managerial accounting, including job costing, process costing, activity-based costing.						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To understand the major cost & management accounting concepts .					
<b>CO 2:</b>	Acquiring the knowledge for documentation, procuring ,storing and issuing material and to know about how to prepare cost sheet.					
<b>CO 3:</b>	To learn overheads and apply different types of overhead rates, enhancing their ability to ensure precise cost allocation and effective overhead management in an accounting context.					
<b>CO 4:</b>	Students will develop expertise in Activity Based Costing (ABC), enabling them to identify and allocate costs more accurately.					
<b>CO 5:</b>	To prepare and interpret cost sheets, implement cost control measures, and utilize cost accounting system.					
<b>Unit I:</b>	<b>Introduction to Cost and Management Accounting</b>			<b>[12 Periods]</b>		
Meaning and definition-Objectives of cost accounting-Difference between cost control and cost reduction-Difference between Financial accounting and cost accounting- Difference between Cost, management and financial accounting-Users-Limitation- Classification of costs.						
<b>Unit II:</b>	<b>Material Cost</b>			<b>[12 Periods]</b>		
Objectives of material Cost-Elements of Material Control-Material Procurement Procedure-Material Storage and Records-Inventory Control--Material Issue Procedure-LIFO-FIFO-Weighted average method -Simple average method-Normal and abnormal loss-Employee Cost						
<b>Unit III:</b>	<b>Overheads</b>			<b>[12 Periods]</b>		

Meaning- Classification of overhead-Accounting and control of manufacturing overheads-Steps of distribution overhead-Methods of absorbing overhead to various product or jobs-Types of overhead rate-Administrative overheads.															
<b>Unit IV:</b>	<b>Activity Based Costing</b>											<b>[12 Periods]</b>			
Meaning and definition- Cost allocation under ABC-Methodology- Stages of ABC -Advantages-Limitation- Requirement in ABC implementation-Practical application .															
<b>Unit V:</b>	<b>Cost Sheet and Cost Accounting System</b>											<b>[12 Periods]</b>			
Classification of elements of costing-Cost heads in cost sheet-Cost sheet-Non integrated accounting system-Integrated accounting system- Reconciliation of and finance accounts-Management information and cost control.															
<b>Text Books:</b>															
<b>Text Books:</b>															
1. Cost and Management Accounting Book - CA Bharat Tulsian, CA & Dr. P C Tulsian, Tushar Tulsian - 2022															
<b>Reference Books:</b>															
1. Cost Accounting-CA Dr. P.C. Tulsian, CA Bharat Tulsian, et al 2024															
2. Cost and Management Accounting -M.N Arora-1 August 2016															
<b>Web Resources:</b>															
<a href="https://www.icaai.org/post.html?post_id=19150">https://www.icaai.org/post.html?post_id=19150</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>	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



Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Management Accounting</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.						
<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 Provide the fundamental knowledge and techniques in Management Accounting.					
<b>CO 2:</b>	Analyse the financial statements using ratio analysis.					
<b>CO 3:</b>	Determine the working capital of the business.					
<b>CO 4:</b>	Justify decision making using marginal costing.					
<b>CO 5:</b>	Formulate budget and exercising budgetary control.					
<b>Unit I:</b>						<b>[12 Periods]</b>
Management Accounting - Meaning - Objectives and Scope - Relationship between Management Accounting, Cost Accounting and Financial Accounting - Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.						
<b>Unit II:</b>						<b>[12 Periods]</b>
Ratio Analysis Definition - Significance and Limitations -Classification of Ratios: Profitability-Turnover - Liquidity- Solvency ratios. - Computation of Ratios from Financial Statements.						
<b>Unit III:</b>						<b>[12 Periods]</b>
Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.						
<b>Unit IV:</b>						<b>[12 Periods]</b>
Marginal Costing and Break Even Analysis-Margin of safety - P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.						
<b>Unit V:</b>						<b>[12 Periods]</b>
Budgeting and Budgetary control - Definition-Importance-Essential- Classification of Budgets:						

Master Budget-Preparation of cash Budget-Sales &Purchase budget-material budget-flexible budget - Zero budget.

**Text Books:**

1. Management Accounting - Dr.S.N Maheshwari. Sulthan Chand and Sons, New Delhi, 2004.

**Reference Books:**

1. Cost and Management Accounting - SP Jain and KL Narang, Kalyan Publisers, New Delhi

2. Accounting and Management - SK Batacharya, Vikas Publising House.

**Web Resources:**

<https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf>

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
C01	3	3	3	3	3	3	3	3	1	3	2		1	3	3
C02	3	3	2	3	1	3	2	3	2			2		3	3
C03	3	3	3		3		3	3		1				3	3
C04	3	3			1	3	3		3		3	3	2	3	3
C05	3	2	2	1	3		3		3	1	2		1	3	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Cost and Management Accounting II</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
Students learn to apply various costing and management methods to enhance financial decision-making and operational efficiency and to develop their ability to use cost and management information for planning, control, budgeting, and performance evaluation.						
<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 understanding of different costing methods used in various industries and Organizational contexts.					
<b>CO 2:</b>	Students will comprehend the principles and mechanisms of process costing systems used in industries such as manufacturing, chemical processing, and food production.					
<b>CO 3:</b>	To acquire knowledge of different cost classification methods applicable to service organizations, such as direct costs, indirect costs, variable costs, fixed costs, and semi-variable costs.					
<b>CO 4:</b>	To evaluate standard costing and marginal costing principles and how to apply in business organisation.					
<b>CO 5:</b>	To recognize the principles of budget control and various types of budgeting, enabling them to develop, implement, and manage budgets effectively.					
<b>Unit I:</b>	<b>Batch, Job and Contract Costing</b>				<b>[12 Periods]</b>	
Meaning- Cost collection procedure in units- Batch costing procedure- EBQ- Job costing-Job sheet-Collection of costs for a job. Contract costing- Recording of contract costing.						
<b>Unit II:</b>	<b>Process &amp; Operation and Joint &amp; By Products Costing</b>				<b>[12 Periods]</b>	
Costing Procedure for process costing-Treatment of Normal abnormal loss- Abnormal gain-Valuations of working process.-Steps in Process Costing- Methods-Inter process profit-Operation costing-Joint costing -Apportionment of joint costs-Methods-Treatment of by product cost						
<b>Unit III:</b>	<b>Service Costing</b>				<b>[12 Periods]</b>	

Meaning-Statement of costs for service sectors-Transport service- Costing of hotels and lodge- Costing of IT&ITEs-Tolls road-Education -Insurance Companies- Costing in financial institution - Power houses.															
<b>Unit IV:</b>		<b>Standard Costing and Marginal Costing</b>											<b>[12 Periods]</b>		
Standard costing-Types of standards-Process- Set-up - Types of variance-Computation of variances-Advantages and criticism-Marginal costing- characteristics- -CVP-Short term decision making.															
<b>Unit V:</b>		<b>Budget and Budgetary Control</b>											<b>[12 Periods]</b>		
Meaning of budget and budgeting-Characteristics - Objectives - Budgetary control - Different types of Budgets- Sales budget- Plant utilization-Direct material usage and purchase-Factory overhead-Production- Ending inventory-Cost of goods sold - Selling and distribution-administrative - Research and development- capital expenditure and cash budget.															
<b>Text Books:</b>															
1. Cost and Management Accounting Book - CA Bharat Tulsian, CA & Dr. P C Tulsian, Tushar Tulsian - 2022															
<b>Reference Books:</b>															
1. Cost Accounting-CA Dr. P.C. Tulsian, CA Bharat Tulsian, et al 2024															
2. Cost and Management Accounting -M.N Arora-1 August 2016															
<b>Web Resources:</b>															
<a href="https://www.icaai.org/post.html?post_id=19150">https://www.icaai.org/post.html?post_id=19150</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>	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

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Investment Management</b>	4	4	-	-	<b>Theory</b>
<b>Course Introduction</b>						
<p>Investment management involves the professional management of various securities and assets to achieve specific investment objectives for clients. This field encompasses a wide range of activities, including financial analysis, portfolio construction, risk management, and asset allocation. The primary goal of investment management is to optimize returns while managing risk according to the client's preferences and financial goals.</p>						
<b>Course Focus on: Skill Development.</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Students know the Speculations and investment difference					
<b>CO 2:</b>	Gain the knowledge about new issue market					
<b>CO 3:</b>	Know the rules and regulations of SEBI					
<b>CO 4:</b>	Process the Various types of analysis					
<b>CO 5:</b>	Find the effective portfolio management					
<b>Unit I:</b>	<b>Investment</b>					<b>[12 Periods]</b>
Investment - Speculation - Gambling - Investment objectives - Investment process, Investment alternatives - Negotiable securities - Non - Negotiable securities - Mutual Funds.						
<b>Unit II:</b>	<b>Securities Market</b>					<b>[12 Periods]</b>
New Issues Market (Primary market) - Parties involved in the new issue - Placement of the issue - Pricing of New issues - History of stock exchanges in India - Functions of Stock Exchange - Regulatory frame work - Meaning - BSE, NSE, OTCEI.						
<b>Unit III:</b>	<b>SEBI</b>					<b>[12 Periods]</b>
Objectives of SEBI - Functions of SEBI - Organization of SEBI -SEBI'S Role in the primary Market - Secondary Market and SEBI-Critical Review of SEBI.						
<b>Unit IV:</b>	<b>Fundamental Analysis</b>					<b>[12 Periods]</b>
Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis, Technical Analysis - Assumption - Technical tools - Dow theory - Odd Lot Trading.						

<b>Unit V:</b>	<b>Portfolio Theory</b>												<b>[12 Periods]</b>		
Portfolio Construction - Approaches in Portfolio construction - Determination of objectives - Selection of portfolio - Markowitz Model-The Sharpe Index Model - Capital Asset pricing mode (CAPM).															
<b>Text Books:</b>															
1. Investment management - Preeti Singh - Himalaya Pub. House - 2006															
<b>Reference Books:</b>															
1.Security Analysis and Portfolio Management -Punithavathy Pandian - Vikas Publishing House															
2.Investment Management -V.A. Avadhani - Himalaya Publishing House															
Web Source:															
<a href="https://www.investopedia.com/terms/i/investment-management.asp">https://www.investopedia.com/terms/i/investment-management.asp</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>	3	1	3	1	1	3	3	1	1	1	3	1			2
<b>C02</b>	3	3	1	3	3	1	1	3	1	2	3	1			3
<b>C03</b>	3	3	1	3	1	1	3	1	3	3	1	3		1	
<b>C04</b>	2	1	3	2	3	1	1	3	3	3	1	2	3		1
<b>C05</b>	1	3	1	3	3	3	1	1	1	3	2	3		1	4

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Business Economics</b>	4	4	-	0	<b>Theory</b>
<b>Course Introduction</b>						
Business economics is one of the most familiar courses in the management stream. It is a field in applied economics where economic theories and quantitative methods are used to examine business organizations and the elements that contribute to the diversity of organizational structure and their relationships with labor, capital, and product markets.						
<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 basic elements of commerce and economics.					
<b>CO 2:</b>	To render capable students to identify various market structures relevant for commercial transactions and their impact on business decisions					
<b>CO 3:</b>	To illustrate what elements are considered while policy and decision making at the strategic level					
<b>CO 4:</b>	To analyze operations of markets under varying competitive conditions and make optimal business decisions.					
<b>CO 5:</b>	To understand and identify the economic variables in general business atmosphere.					
<b>Unit I:</b>	<b>Business Economics &amp; Theory of Demand and Supply</b>					<b>[12 Periods]</b>
Meaning and scope of Business Economics- Basic Problems of an Economy and Role of Price Mechanism-Meaning and Determinants of Demand- Law of Demand and Elasticity of Demand - Price, Income and Cross Elasticity- Theory of Consumer's Behaviour -Indifference Curve approach- Meaning and Determinants of Supply- Law of Supply and Elasticity of Supply- Market Equilibrium and Social Efficiency.						
<b>Unit II:</b>	<b>Theory of Production and Cost &amp; Price Determination</b>					<b>[12 Periods]</b>
Meaning and Factors of Production, Short Run and Long Run -Law of Production - The Law of Variable Proportions and Laws of Returns to Scale- Producer's Equilibrium - Concepts of Costs - Short-run and long-run costs- Average and Marginal Costs Total- Fixed and Variable Costs- Market Structures- Perfect Competition- Monopoly and Monopolistic Competition- Using Game						

Theory to study Oligopoly- Price Determination in these Markets- Price Output Determination under different Market Forms															
<b>Unit III:</b>		<b>Determination of National Income &amp; Business Cycle</b>										<b>[12 Periods]</b>			
Macro-Economic Aggregates and Measurement of National Income- Determination of National Income: Keynes' Two Sector Basic Model-Three Sectors and Four Sectors Models -Meaning of business cycle- Phases- Features- Causes behind these Cycles															
<b>Unit IV:</b>		<b>Public Finance &amp; Money Market</b>										<b>[12 Periods]</b>			
Fiscal functions: An Overview- Centre and State Finance- Market Failure/ Government intervention to correct market failure- Process of budget making: Sources of Revenue- Expenditure Management- and Management of Public Debt- Fiscal Policy- Concept of Money Demand- Important theories of Demand for Money- Concept of Money Supply- Cryptocurrency and other new terminology-Monetary Policy.															
<b>Unit V:</b>		<b>International Trade &amp; Indian Economy</b>										<b>[12 Periods]</b>			
Theories of International Trade including theories of intra-industry trade by Krugman- Trade Policy - The Instruments of Trade Policy-Trade Negotiations-Exchange Rates and its economic effects- International Capital Movements- Foreign Direct Investment- Before 1950- Chanakya and Nand Vansh, OECD Paper (1950-1991),Basic knowledge 1991 Onwards															
<b>Text Books:</b>															
1. Business Economics (Microeconomic Analysis) - H L Ahuja - S Chand Publishing – Thirteenth Edition - 2016															
<b>Reference Books:</b>															
1. Business Economics - Dr. S.Sankaran - Margham Publication															
2. Business Economics - Dr. J.P. Mishra - Sahitya Bhawan Publications - 2023															
Web Source :															
1. <a href="https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf">https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf</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>	3	2	3	2	3	1	2	2	1	3	2	1	2	2	1
<b>C02</b>	3	3	2	2	1	1	2	1	2	3	3	1	3	1	2
<b>C03</b>	1	2	1	1	3	2	1	3	2	1	2	1	2	3	3
<b>C04</b>	3	1	2	2	1	3	2	3	1	3	3	2	3	2	3
<b>C05</b>	1	3	3	3	2	2	3	2	2	1	2	1	2	1	3



Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Excel in Financial Decision</b>	4	0	0	4	<b>Practical</b>
<p><b>Course Introduction</b></p> <p>Corporate finance making assumes greater importance in maximizing value of corporate entities. This course is designed to focus on the analysis of three crucial long-term financial decisions- (1) Cash flow measurement, (2) Capital budgeting, (3) Cost of capital and, (4) Capital Structure. Risk analysis of capital budgeting decision is added as a special topic</p> <p><b>Course Focus on:</b> Skill Development</p>						
<b>Course Outcomes</b>						
<b>CO 1:</b>	To equip students with necessary knowledge of corporate finance concepts					
<b>CO 2:</b>	To enable students analyses the leverage and dividend decisions based on theoretical and practical framework and selection of sources under conditions of risk and uncertainty.					
<b>CO 3:</b>	To equip students with necessary skills to evaluate capital projects with a focus on advanced capital budgeting techniques.					
<b>CO 4:</b>	Understand the various financial ratios and Application of Ratio analysis in financial Decision making in the corporate organizations.					
<b>CO 5:</b>	Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects					
<b>Unit I:</b>	<b>Introduction</b>					<b>[12 Periods]</b>
Introduction to Workbooks and Worksheets- Moving Around a Worksheet- Ribbon tabs- Types of commands on the Ribbon- Using Shortcut Menus- working with Dialogue Boxes- Task Panes- getting started on your worksheet- creating a chart- printing your worksheet- saving your worksheet- Exploring Data Types- Modifying Cell Contents- Deleting- Replacing- Editing of a cell. Some handy data entry techniques- Number Formatting						
<b>Unit II:</b>	<b>Sources of finance and cost of capital Basics of Excel</b>					<b>[12 Periods]</b>

Sources of finance and cost of capital Basics of Excel: Organizing data with Excel - Performing simple computations and aggregations using Excel - Working with Summing and other Reporting functions in Excel - Working with pivot tables and charts - Using Excel for Data Analytics															
<b>Unit III:</b>	<b>Capital structure and leverage analysis Descriptive statistics using Excel</b>												<b>[12 Periods]</b>		
Capital structure and leverage analysis Descriptive statistics using Excel: Describe data using charts and basic statistical measures - Histograms - Pareto charts - Boxplots - Tree map and Sunburst charts - Inferential Statistics using Excel: Correlation and Regression -Probability distribution-Sampling techniques - Hypothesis testing															
<b>Unit IV:</b>	<b>Financial analysis</b>												<b>[12 Periods]</b>		
Financial analysis: Ratio Analysis- Cash Flow Statement- Payroll Processing- Marketing- Sales and Advertising Data Analytics- Social Media Marketing Analysis.															
<b>Unit V:</b>	<b>Risk management</b>												<b>[12 Periods]</b>		
Risk management Creating a Table - Changing the Look of a Table - navigating in a Table - selecting parts of a Table - Adding - deleting new rows or columns - moving a Table - working with the Total Row - Removing duplicate rows from a table. Sorting and filtering a table - Converting Table into Range. Formatting tools on the Home tab - Mini Toolbar - Fonts - Text Alignment - wrapping text to fit a cell - Colors and Shading - Borders and Lines. Naming Styles.															
<b>Text Books:</b>															
1. Excel for Finance and Accounting - Suraj Kumar Lohani - 2023															
<b>Reference Books:</b>															
1. Financial Analysis with Microsoft Excel - Timothy R. Mayes - Cengage India Private Limited- Seventh Edition - 2017															
2. Excel for Finance & Accounting- Suraj Kumar Lohani – BPB Publisher - 2023															
Web Source:															
<a href="https://www.peakframeworks.com/post/microsoft-excel#:~:text=Excel%20allows%20finance%20professionals%20to,graphs%20to%20present%20financial%20data.">https://www.peakframeworks.com/post/microsoft-excel#:~:text=Excel%20allows%20finance%20professionals%20to,graphs%20to%20present%20financial%20data.</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>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>
<b>CO1</b>	3	1	3	1	1	3	3	1	1	1	3	1			2

*Rathinam College of Arts & Science (Autonomous), Coimbatore-21.*

*For candidates Admitted in B. Com (Professional Accounting) in the academic year 2024-2025*

*Regulation-2024*

<b>C02</b>	3	3	1	3	3	1	1	3	1	2	3	1			3
<b>C03</b>	3	3	1	3	1	1	3	1	3	3	1	3		1	
<b>C04</b>	2	1	3	2	3	1	1	3	3	3	1	2	3		1
<b>C05</b>	1	3	1	3	3	3	1	1	1	3	2	3		1	4

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Company Law</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
This course aims to enlighten the students on the accounting procedures followed by the Companies.						
<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 make the students aware on the recent amendments to companies Act.					
<b>CO 2:</b>	To enlighten the students on the provisions governing the company law.					
<b>CO 3:</b>	To enable the students to know the importance of company law and its provisions.					
<b>CO 4:</b>	To provide conceptual understanding on the principles and provisions of the Company Law.					
<b>CO 5:</b>	To equip the students with working knowledge about management and administration of companies.					
<b>Unit I:</b>	<b>Formation of Companies</b>				<b>[12 Periods]</b>	
Formation of Companies - promotion - Meaning - Promoters - their functions - Duties of Promoters - Incorporation - Meaning - certification of Incorporation - Memorandum of Association - Meaning - Purpose - Alteration of Memorandum - Doctrine of Ultravires - Articles of Association - Meaning - Forms - Contents - Alteration of Article - Relationship between Articles and Memorandum - Doctrine of Indoor Management - Exceptions to Doctrine of Indoor Management - Prospectus - Definitions - Contents - Deemed Prospectus - Misstatement in prospectus - Kinds of Shares and Debentures.						
<b>Unit II:</b>	<b>Directors &amp; Qualification of Directors</b>				<b>[12 Periods]</b>	
Directors - Qualification and Disqualification of Directors - Appointment of Directors - Removal of Directors - Director's remuneration - Powers of Directors - Duties of Directors - Liabilities of Directors.						
<b>Unit III:</b>	<b>Winding up of Company</b>				<b>[12 Periods]</b>	
Winding up - Meaning, Modes of Winding up - Compulsory Winding up by the court - voluntary Winding up - Types of Voluntary Winding up - member's voluntary Winding up - Creditors voluntary Winding up - Winding up subject to supervision of the court -						

Consequences of Winding up(General) - Latest Amendments as per Companies Act 2013 & 2015															
<b>Unit IV:</b>				<b>Company Secretary</b>								<b>[12 Periods]</b>			
Company Secretary - Who is a secretary - Types - Positions - Qualities - Qualifications - Appointments and Dismissals - Power - Rights - Duties - Liabilities of a Company Secretary - Role of a Company Secretary - (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer - Latest Amendments as per Companies Act 2013 & 2015															
<b>Unit V:</b>				<b>Company Meetings</b>								<b>[12 Periods]</b>			
Kinds of Company meetings - Board of Directors Meeting - Statutory meeting - Annual General meeting - Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings - Drafting of Correspondence - Relating to the meetings - Notices - Agenda - Chairman's speech - Writing of Minutes.															
<b>Text Books:</b>															
1.N.D.Kapoor----Company Law----Sultan Chand & Sons															
<b>Reference Books:</b>															
1.M.C.Shukla and S.S.Gulshan----Principles of Company Law 2.S.Chand & Co., M.C.Shukla and S.S.Gulshan---- S.Chand& Co.															
<b>Web Resources:</b>															
<a href="https://www.icsi.edu/media/webmodules/CompanyLaw_BOOK.pdf">https://www.icsi.edu/media/webmodules/CompanyLaw_BOOK.pdf</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>	1	2	1	3	3	1	2	2	1	3	3	1	2	1	2
<b>C02</b>	2	3	3	2	1	1	2	3	3	2	1	1	3	2	3
<b>C03</b>	3	2	2	1	3	2	1	2	2	1	3	1	2	3	2
<b>C04</b>	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1
<b>C05</b>	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Law</b>	4	4	-	0	<b>Core Theory</b>
<b>Course Introduction</b>						
<p>The prime purpose of business law is to maintain order, resolve disputes, establish generally accepted standards, protect rights and liberties when it comes to business and its relation to other businesses, government authorities, and the customers.</p>						
<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 source and origin of business law.					
<b>CO 2:</b>	To know the contract process in business.					
<b>CO 3:</b>	To know the Rights of indemnity holder and indemnifier					
<b>CO 4:</b>	To know the Relation of Principal and third parties					
<b>CO 5:</b>	To gain knowledge of Rules relating delivery of goods					
<b>Unit I:</b>	<b>Indian Regulatory Framework</b>					<b>[12 Periods]</b>
Major Regulatory Bodies such as Ministry of Finance- Ministry of Corporate Affairs - SEBI- RBI- IBBI- Ministry of Law and Justice etc.						
<b>Unit II:</b>	<b>The Indian Contract Act, 1872 &amp; The Sale of Goods Act, 1930</b>					<b>[12 Periods]</b>
General nature of contract- Consideration- Other essential elements of a valid contract- Performance of contract- Breach of contract- Contingent and Quasi Contract- Contract of Indemnity and Guarantee- Contract of Bailment and Pledge- Contract of Agency. Formation of the contract of sale- Conditions and Warranties- Transfer of ownership and Delivery of goods- Unpaid seller and his rights.						
<b>Unit III:</b>	<b>The Indian Partnership Act- 1932</b>					<b>[12 Periods]</b>
The Indian Partnership Act- 1932: General Nature of Partnership- Rights and Duties of partners- Reconstitution of firms- Registration and Dissolution of a firm.						
<b>Unit IV:</b>	<b>The Limited Liability Partnership Act, 2008 &amp; The Companies Act, 2013</b>					<b>[12 Periods]</b>
Introduction-covering nature and scope- Essential features- Characteristics of LLP- Incorporation and Differences with other forms of organizations. Essential features of company- corporate veil theory- Classes of companies- Types of share capital- Incorporation of company- Memorandum of						

Association- Articles of Association- Doctrine of Indoor Management.															
<b>Unit V:</b>		<b>Negotiable Instruments</b>										<b>[12 Periods]</b>			
Meaning of Negotiable Instruments- Characteristics- Classification of Instruments- Different provisions relating to Negotiation- Presentment of Instruments- Rules of Compensation.															
<b>Text Books:</b>															
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021															
<b>Reference Books:</b>															
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021															
2. Financial Accounting; Gupta. R.L. and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023															
<b>Web Resources:</b>															
1. <a href="https://www.infobooks.org/free-pdf-books/business/financial-accounting/">https://www.infobooks.org/free-pdf-books/business/financial-accounting/</a>															
2. <a href="https://pdfroom.com/category/financial-accounting">https://pdfroom.com/category/financial-accounting</a>															
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Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
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<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

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Excel in Finance Decision</b>	4	-	-	4	<b>Core Practical</b>
<b>Course Introduction</b>						
Advanced excel plays a very important role in structuring and presenting data so that it looks impressive. Once one has good understanding of Excel features like tables, cell styles, formatting options, then it is necessary to make awesome excel workbooks.						
<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 inculcate the knowledge of MS Excel					
<b>CO 2:</b>	To understand the basic statistics tools & methods					
<b>CO 3:</b>	To outline the Analytical commands in Excel					
<b>CO 4:</b>	To identify the statistical tools for problem solving					
<b>CO 5:</b>	To analyze a program using appropriate analytical tool					
<b>Unit I:</b>	<b>Prepare a Customer Details &amp; Employee Details</b>				<b>[12 Periods]</b>	
1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following: Delete the customer who had closed the A/c. Insert a row in between the 1st & 2nd customer. Insert a column in between Address & Email ID and Name it as Telephone Number Hide the column 'Address'.						
2. To Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address] Copy the production department employees in sheet number 2. Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.						
<b>Unit II:</b>	<b>Payroll &amp; Chart</b>				<b>[12 Periods]</b>	
1. To Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.						
2. 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.						
<b>Unit III:</b>	<b>Prepare a mark list &amp; Final Accounts</b>				<b>[12 Periods]</b>	



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.

<b>Unit IV:</b>	<b>Create a total return &amp; Line Chart</b>	<b>[12 Periods]</b>
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1. Suppose that at the beginning of May2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.

DATE	PRICE
2012	59.77
2013	121.19
2014	188.75
2015	135.81
2016	256.88
2017	337.41

- a) Enter the data, as shown, into a worksheet and format the table as shown.
- b) Create a formula to calculate rate of return for each year. Form at the results as percentages with two decimal places.
- c) Calculate the total return for the entire holding period. What is the compound average annual rate of return?
- d) Create a Line chart showing the stock price from May 2006 to May2011. Make sure to title the chart and label the axes. Now, create an XY Scatter chart of the same data. What are the differences between these types of charts? Which type of chart is more appropriate for this data? Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3-D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data? Do the “enhancements” help you to understand the data.

<b>Unit V:</b>	<b>Create a Net Profit &amp; Average annual Growth</b>	<b>[12 Periods]</b>
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1. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for Chevron Corporation below:

Fiscal Year	2017	2016	2017	2018	2019
Total Revenue	1,98,198	1,71,636	2,64,958	2,20,904	2,04,892
Net Income	19,024	10,483	23,931	18,688	17,138

- a) Calculate the net profit margin for each year.
- b) Calculate the average annual growth rates for revenue and net income using the GEOMEAN

function. Is net income growing more slowly or faster than total revenue? Is this apposite for your investment in the company?

c) Calculate the average annual growth rate of total revenue using the AVERAGE function. Is this result more or less accurate than your result in the previous question? Why?

d) Create a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far-right side of the axis.

**Text Books:**

1. Creating a Website with Microsoft Publisher: Instructions on how to create webpages in Publisher2010.

**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:**

[https://www.taxmann.com/bookstore/bookshop/bookfiles/Fundamentals%20of%20Financial%20Management%20\(With%20Excel%20Applications\)\\_samplechapter.pdf](https://www.taxmann.com/bookstore/bookshop/bookfiles/Fundamentals%20of%20Financial%20Management%20(With%20Excel%20Applications)_samplechapter.pdf)

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
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C04	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1
C05	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Corporate and Other Laws I</b>	4	4	-	-	<b>Core Theory</b>
<p><b>Course Introduction</b></p> <p>To develop an understanding of the legal provisions and acquire the ability to analyse and apply the laws in practical situations.</p> <p><b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research</p>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Know about Memorandum of Association and Articles of Association					
<b>CO 2:</b>	Understand the issue of prospectus and procedure for allotment of securities by companies					
<b>CO 3:</b>	Explain the concepts relating to issue of shares, Debentures					
<b>CO 4:</b>	Comprehend of 'eligible companies' which can accept deposits from public					
<b>CO 5:</b>	Identify the steps involved in Registration of charge					
<b>Unit I:</b>	<b>Incorporation of Company and Matters Incidental Thereto</b>					<b>[12Periods]</b>
<p>Introduction to Incorporation of Companies &amp; Promoter-Formation of Company-Members severally liable in certain cases- Incorporation of Company-Formation of Companies with Charitable objects, etc- Memorandum of Association(MOA)-Articles of Association(AOA)-Doctrine of Constructive Notice and Indoor management-Act to override Memorandum, Articles etc-Registered Office of a company-Conversion of company already Registered-Subsidiary company not to hold shares in its Holding Company-Service of documents-Authentication of document, Proceeding and Contracts-Execution of Bills of Exchange, etc</p>						
<b>Unit II:</b>	<b>Prospectus and Allotment of Securities</b>					<b>[12 Periods]</b>
<p>Public and Private Placement-Regulation of issue and transfer of Securities etc-Prospectus-Mis-Statement in prospectus-Punishment for fraudulent educing persons to invest money-Action by affected persons- Punishment for fraudulently inducing persons to invest money-Action by affected persons-Punishment for personating for acquisition etc., of securities-Punishment for fraud</p>						

Allotment of Securities by company- Securities to be dealt with in stock exchanges-Global Depository Receipt-Private Placement.																																																																																																														
<b>Unit III:</b>		<b>Share Capital and Debentures</b>											<b>[12 Periods]</b>																																																																																																	
Share capital-Types-Certificate of shares-Voting Rights-Variation of Shareholder's rights-Calls on share- Issue of shares at a premium or discount-Issue of Sweat Equity shares-Issue of Sweat Equity shares-Issue and Redemption of Preference Shares-Transfer and Transmission of Securities and the Allied provisions- Alteration of Share Capital-Debenture																																																																																																														
<b>Unit IV:</b>		<b>Acceptance of Deposits by Companies</b>											<b>[12 Periods]</b>																																																																																																	
Introduction-Prohibitive provisions and exempted companies-Provisions regarding acceptance and exempted companies-Provisions regarding acceptance of deposits from members-Provisions regarding acceptance of deposits from public by eligible companies-Punishment for contravention of Section 73 or Section 76-Repayment of deposits accepted before commencement of the Companies Act,2013-Power of Central Government to decide certain Questions																																																																																																														
<b>Unit V:</b>		<b>Registration of Charges</b>											<b>[12 Periods]</b>																																																																																																	
Duty to Register charges, etc-Deemed notice of charge-Consequences of non-registration of charge-Acquisition of property subject to charge and modification of charge-Register of charges-Company to report satisfaction of charge-Power of Registrar to make entries of satisfaction and Release in Absence of Intimation from Company-Intimation of Appointment of Receiver or Managers-Punishment for contravention-Rectification by Central Government in Register of charges.																																																																																																														
<b>Text Books:</b>																																																																																																														
1. Corporate and Other Laws - B S Jolly																																																																																																														
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1. Corporate and Other Laws - C A Vijay Raja 2. Corporate and Other Laws - C A Pankaj Garg																																																																																																														
<b>Web Resources:</b>																																																																																																														
1. <a href="https://zeroinfy.in/pages/ca-inter-corporate-laws-and-other-laws-imp-pdfs">https://zeroinfy.in/pages/ca-inter-corporate-laws-and-other-laws-imp-pdfs</a>																																																																																																														
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C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3
<b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>															

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Risk and Investment Analysis</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
<p>It provides an in-depth exploration of the principles and techniques of risk assessment and investment analysis. To learn how to evaluate investment opportunities, assess risks associated with various asset classes, and construct portfolios that balance risk and return objectives.</p> <p><b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research</p>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Develop knowledge of various investment instruments and their risk-return profile					
<b>CO 2:</b>	Understand the principles of portfolio management and diversification.					
<b>CO 3:</b>	Gain knowledge of different risk assessment and management techniques.					
<b>CO 4:</b>	Learn how to analyze financial statements and evaluate investment opportunities					
<b>CO 5:</b>	Develop skills for making informed investment decisions in a dynamic market environment.					
<b>Unit I:</b>	<b>Introduction to Risk management</b>					<b>[12 Periods]</b>
Definition of risk and types of risk-Risk management process and framework-Risk Identification-Assessment and prioritization- Case studies and examples of risk management in different industries.						
<b>Unit II:</b>	<b>Introduction to Investment Analysis</b>					<b>[12 Periods]</b>
Definition of investment analysis-Importance of investment analysis in finance-Objectives of investment analysis-Classification of investments: equity-debt-derivatives-commodities-Importance of investment analysis in risk management and financial planning						
<b>Unit III:</b>	<b>Portfolio Management</b>					<b>[12 Periods]</b>
Portfolio construction and diversification-Asset allocation and risk management-Performance evaluation and benchmarking						
<b>Unit IV:</b>	<b>Capital Market Theory</b>					<b>[12 Periods]</b>

Capital asset pricing model (CAPM)-Arbitrage pricing theory (APT)-Portfolio optimization and risk-adjusted performance measures															
<b>Unit V:</b>		<b>Current Issues in Risk and Investment Analysis</b>										<b>[12 Periods]</b>			
Emerging trends and challenges in finance-Globalization-Regulation, and technology-Ethical and social responsibility in investments															
<b>Text Books:</b>															
1. "Investment Analysis and Portfolio Management" by Prasanna Chandra															
<b>Reference Books:</b>															
1. Financial Risk Management: A Practitioner's Guide to Managing Market and Credit Risk" by Steve L. Allen															
2. Investment Banking: Valuation, Leveraged Buyouts, and Mergers and Acquisitions" by Joshua Rosenbaum and Joshua Pearl															
<b>Web Resources:</b>															
1. <a href="https://www.wallstreetmojo.com/financial-risk-management">https://www.wallstreetmojo.com/financial-risk-management</a>															
2. <a href="https://www.wallstreetmojo.com/financial-risk-management">https://www.wallstreetmojo.com/financial-risk-management</a>															
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<b>C05</b>	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Principles of Auditing</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To acquire knowledge on basics of Auditing, qualities of auditor and audit programmes						
<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>	Understand about the fundamental concepts Auditing.					
<b>CO 2:</b>	Get a detailed knowledge on internal control in auditing.					
<b>CO 3:</b>	Acquire a detailed knowledge on verification of assets and liabilities.					
<b>CO 4:</b>	Gain knowledge about Joint stock companies.					
<b>CO 5:</b>	Understand about investigation.					
<b>Unit I:</b>	<b>Introduction</b>					<b>[12 Periods]</b>
Auditing- Origin - Definition - Objectives - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes.						
<b>Unit II:</b>	<b>Internal Control</b>					<b>[12 Periods]</b>
Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.						
<b>Unit III:</b>	<b>Verification and Valuation of Assets and Liabilities</b>					<b>[12 Periods]</b>
Verification and Valuation of Assets and Liabilities - Auditor's position regarding the valuation and verifications of Assets and Liabilities - Depreciation - Reserves and Provisions - Secret Reserves.						
<b>Unit IV:</b>	<b>Joint Stock Companies</b>					<b>[12 Periods]</b>
Audit of Joint Stock Companies - Qualification - Disqualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.						
<b>Unit V:</b>	<b>Investigation</b>					<b>[12 Periods]</b>

Investigation - Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.

**Text Books:**

1. Practical Auditing - B.N. Tandon -S Chand Company Ltd

**Reference Books:**

1. Auditing - Kamal Gupta - Tata Mcgriall Publications

2. Principles of Auditing – Dinkar Pagaren

**Web Resources:**

<https://www.studocu.com/in/document/bharathiar-university/bcom-it/principles-of-auditing/67396759>

**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	1	3	1	2	2	1	3	2	1	2	2	1
<b>C02</b>	2	1	2	2	1	1	2	1	2	2	2	1	2	1	2
<b>C03</b>	1	2	2	1	3	2	1	1	2	1	2	1	2	3	1
<b>C04</b>	1	1	2	2	1	3	2	3	1	2	1	2	2	2	2
<b>C05</b>	2	3	1	2	2	2	1	2	2	1	2	1	2	1	1



Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Corporate and Other Laws II</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To develop an understanding of the legal provisions and acquire the ability to analyse and apply the laws in practical situations. To have basic understanding of the Foreign Exchange Management Act,1999.						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Learn about the maintenance of registers and other documents required to be kept by a company.					
<b>CO 2:</b>	Identify the provisions as to preparation and filing of financial statements and other related matters.					
<b>CO 3:</b>	Comprehend the procedure for appointment, removal, resignation, eligibility of auditors					
<b>CO 4:</b>	Explain the provisions related to Account of Foreign Company, Service on foreign company					
<b>CO 5:</b>	Know about Limited Liability Partnership and Interpretation of Statutes					
<b>Unit I:</b>	<b>Management and Administration, Declaration and Payment of Dividend</b>					<b>[12Periods]</b>
Registers-Annual Return-Pre-requisites of a Meeting-Proxies-Voting-Circulation of Member's Resolutions- Representation of the President & Governors in meeting of Companies to which they are member- Representation of Corporations meeting of companies and creditors Resolution- Minutes- Inspection of minutes- books of general meeting-General meetings Applicability of this chapter to One person Company- Meaning and types of dividend-Provisions regarding declaration and payment of dividend-Unpaid Dividend Account(UDA)-Investor Education and Protection Fund(IEPF)-Right of dividend, rights shares and bonus shares to be held in abeyance pending registration of transfer of						

shares-Punishment for failure to distribute dividend within 30 days		
<b>Unit II:</b>	<b>Accounts of Companies</b>	<b>[12 Periods]</b>
Books of Account etc. to be kept by company- Financial Statement-Periodical financial results-Re-opening of accounts on courts' or Tribunal orders-Voluntary revision of financial statements or board's reports-Constitution of National Financial Reporting-Authority-Central Government to prescribe Accounting Standards-Financial statement-board's report etc-Corporate Social Responsibility-Right to members to copies of audited financial statements-Copy of financial statement to be filed with registrar-Internal Audit		
<b>Unit III:</b>	<b>Audit and Auditors</b>	<b>[12 Periods]</b>
Introduction-Appointment of auditors-Removal, resignation of auditor and giving of special notice-Eligibility, qualifications and disqualification of auditors-Remuneration of auditors-Powers and duties of auditors and Auditing standards-Audit not to render certain services-Auditors to sign audit reports etc.-Auditors to attend general meeting-Punishment for Contravention-Central Government to specify audit of items of cost in respect of certain companies-NFRA(National Financial Reporting Authority) and Auditor.		
<b>Unit IV:</b>	<b>Companies Incorporated Outside India</b>	<b>[12 Periods]</b>
Application of Act to foreign Companies-Documents etc., to be delivered to Registrar by foreign companies-Accounts of foreign company-Service of foreign company-Debentures, annual return, registration of charges, books of account and their inspection-Fee for registration of documents-Interpretation-Dating of prospectus and particulars to be contained therein-provisions as to expert's consent and allotment-Registration of Prospectus-Offer of Indian Depository Receipts-Application of section 34 to 36 and chapter XX-Punishment for Contravention-Company's failure to comply with provisions of this chapter not to affect validity of contracts etc.-Rule 12 of companies(Registration of Foreign Companies)Rules,2014.		
<b>Unit V:</b>	<b>The Limited Liability Partnership Act,2008 &amp; Other Laws</b>	<b>[12 Periods]</b>
Limited Liability Partnership-Incorporation of LLP-Partners and relations-Financial Disclosures-Assignment and transfer of Partnership Rights-Compromise, Arrangement or Reconstruction of Limited Liability Partnerships-Winding up and Dissolution-Object, purpose and importance of the General Clauses Act-Some basic understandings of legislation-General rules of Construction-Power and functionaries-Provision as to orders, rules etc. made under enactments-Rules of interpretation/Construction-Internal External aids to Interpretation/Construction-Preamble, Extent, Application and commencement of FEMA,1999-Regulation and Management of Foreign Exchange		
<b>Text Books:</b>		
1. Corporate and Other Laws - B S Jolly		
<b>Reference Books:</b>		

1. Corporate and Other Laws - C A Vijay Raja
2. Corporate and Other Laws - C A Pankaj Garg

**Web Resources:**

1. <https://zeroinfy.in/pages/ca-inter-corporate-laws-and-other-laws-imp-pdfs>

**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	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

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Law</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
<p>Business law is also known as commercial law or corporate law. Business law governs the rights, relationships, and behaviour of businesses and individuals engaged in commerce, merchandising trade, and sales.</p> <p><b>Course Focus on:</b> Skill Development / Entrepreneurship / <b>Employability</b> / Research</p>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To know the source and origin of business law.					
<b>CO 2:</b>	To know the offer and acceptance process in business.					
<b>CO 3:</b>	To learn the performance of contract					
<b>CO 4:</b>	To provide the conceptual understanding on sale of goods act.					
<b>CO 5:</b>	To gain knowledge of information technology act.					
<b>Unit I:</b>						<b>[12 Periods]</b>
Business Law - Introduction - Meaning - Objectives - Sources - Origin - Indian Contract Act, 1872 - Contract - Definition - Obligation - Nature and Kinds of Contract - Elements of a Valid Contract - Formation of Contract.						
<b>Unit II:</b>						<b>[12 Periods]</b>
Offer - Definition - Forms of offer - Requirements of a Valid Offer. Acceptance - Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials. Capacity of Parties - Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.						
<b>Unit III:</b>						<b>[12 Periods]</b>
Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.						

<b>Unit IV:</b>		<b>[12 Periods]</b>													
Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.															
<b>Unit V:</b>		<b>[12 Periods]</b>													
Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.															
Text Books:															
1. Business Law - N.D.Kapoor - Sultan Chand & Sons															
<b>Reference Books:</b>															
1. Business Law - V.Balachandran & Thothadri, Vijay Nicoelprints Pvt Ltd, Chennai - 91.															
2. Commercial Law - M.C.Shukla-S. Chand & Sons, New Delhi															
<b>Web Resources:</b>															
1. <a href="https://www.britannica.com/money/business-law">https://www.britannica.com/money/business-law</a>															
2. <a href="https://study.com/learn/lesson/what-is-business-law-types-overview.html">https://study.com/learn/lesson/what-is-business-law-types-overview.html</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	PSO1	PSO2	PSO3
<b>C01</b>	1	3	3	3	1	3	1	3	1	3	1	1	3	1	1
<b>C02</b>		3	1	3	3		1	3		3	1	1	3	1	1
<b>C03</b>	3	3			3	3		1	3	3	3	3	3	3	3
<b>C04</b>		3	3	3	3	3	3	1		3	3	1	3	3	1
<b>C05</b>	3	3		1	1	1	1		3	3	3		3	3	

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Management-I</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Understanding or grasping ability.					
<b>CO 2:</b>	Applying and analyzing the concepts learned during the grasping level.					
<b>CO 3:</b>	Describe the effects of decision making of finance manager on shareholders wealth Maximization.					
<b>CO 4:</b>	Analyze the role of time value of money and its use for valuing asset.					
<b>CO 5:</b>	Understanding of financial statements be able to evaluate and analyze cash flows statements.					
<b>Unit I:</b>	<b>Financial Management and Financial Analysis</b>				<b>[12Periods]</b>	
Objective and scope of financial management - Role and purpose - Financial management environment - Functions of finance executives in an organization - Financial distress and insolvency - Users of the financial analysis - Sources of financial data for analysis - Calculation and Interpretation of ratios: Analysing liquidity - Analysing leverage - Analysing solvency - Analysing efficiency/ activity - Analysing profitability - Limitations of ratio analysis.						
<b>Unit II:</b>	<b>Financing Decisions</b>				<b>[12 Periods]</b>	
Sources of Finance: Different Sources of Finance- Characteristics - Method of raising long term finance - Different Sources of short term Finance - Internal fund as a source of finance - International sources of finance - Other sources of finance (Lease Financing, Sale and lease back, Convertible debt, Venture capital, Grants etc.) Cost of Capital: Significance - Factors - Measurement of costs of						

individual components of capital(WACC) - Marginal cost of capital - Effective Interest rate.		
<b>Unit III:</b>	<b>Capital Structure Decisions and Leverages</b>	<b>[12 Periods]</b>
Capital Structure Decisions: Significance - Determinants - planning and designing - Designing of optimum capital structure - Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure - EBIT- EPS Analysis, Breakeven- EBIT Analysis - Under/ Over Capitalisation - Leverages: Types of Leverages- Operating, Financial and Combined - Analysis of leverages.		
<b>Unit IV:</b>	<b>Capital Investment and Dividend Decisions</b>	<b>[12 Periods]</b>
Capital Investment Decisions: Objective - Methods of Investment appraisal- Payback period, Discounted payback period - Accounting Rate of Return (ARR) - Net Present Value (NPV) - Internal Rate of return (IRR)- Modified internal Rate of Return (MIRR)- Profitability Index - Adjustment of Risk and Uncertainty in Capital Budgeting Decision: Probability Analysis - Certainty Equivalent Method - Risk Adjusted Discount Rate - Scenario Analysis- Sensitivity Analysis- Dividend Decisions: Basics of Dividends - Forms of dividend - Determinants of dividend - Relevancy and Irrelevancy of Dividend Policies.		
<b>Unit V:</b>	<b>Management of Working Capital</b>	<b>[12 Periods]</b>
Liquidity and Profitability - Working capital financing decisions- Primary and Secondary Sources of Liquidity - working Capital Cycle (operating Cycle) - Assessment of working capital requirement - Management of Accounts Receivables (Debtors) - Factoring and Forfeiting - Management of Accounts Payables (Creditors) - Management of Inventory - Management of Cash, Treasury management- Banking norms of working capital finance.		
<b>Text Books:</b>		
1. Financial Management & Policy – James C Van Home and Sanjay Dhamija- Pearson Education - 2012		
<b>Reference Books:</b>		
1. Advanced Financial Management - Kohok, Bhivpathki, Mishra Susanta - Everest Publishing House - 2004		
2. Financial Management: Text & Problems - Khan, M. Y, Jain, P. K - TMH -3 <sup>rd</sup> Edition (2019).		
<b>Web Resources:</b>		
<a href="https://castudynotes.com/wp-content/uploads/2022/05/CA-Inter-FM-Study-Materials-May22-and-Nov22.pdf">https://castudynotes.com/wp-content/uploads/2022/05/CA-Inter-FM-Study-Materials-May22-and-Nov22.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	2	1	3	2	1	2	3	2	2	1	2	3	2	1
<b>C02</b>	2	2	1	2	2	3	1	2	2	2	3	1	2	2	1
<b>C03</b>	3	1	1	3	3	2	3	3	1	3	2	3	3	1	1
<b>C04</b>	2	3	3	2	2	3	1	2	3	2	3	1	2	3	3
<b>C05</b>	3	2	3	3	1	1	2	3	2	1	1	2	3	2	3



Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Taxation Laws and practices</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To acquaint the learners with basic principles underlying the provisions of tax laws to develop a broad understanding of the tax laws and accepted tax practices to introduce practical aspects of income tax filing of return to introduce aspects of tax planning as an important managerial decision-making process.						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Understand the basic concepts in the law of income tax and determine the residential status of different persons.					
<b>CO 2:</b>	Analyze, generate and transmit solutions to complex problems in relation to taxation matters.					
<b>CO 3:</b>	Compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources.					
<b>CO 4:</b>	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.					
<b>CO 5:</b>	Enable preparation of Income and Expenditure statement.					
<b>Unit I:</b>	<b>Introduction</b>				<b>[12 Periods]</b>	
History of Income tax in India - Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assesses - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.						
<b>Unit II:</b>	<b>Income from Salary</b>				<b>[12 Periods]</b>	
Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80C						

<b>Unit III:</b>	<b>Income from House Property</b>	<b>[12 Periods]</b>													
Meaning - Exemptions - Annual Value - Meaning and Computation - Deductions from Annual Value - Legal Provisions.															
<b>Unit IV:</b>	<b>Profits and Gains from Business or Profession</b>	<b>[12 Periods]</b>													
Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes															
<b>Unit V:</b>	<b>Income Tax Authorities and Procedure of Assessment</b>	<b>[12 Periods]</b>													
Income Tax Authorities and Procedure of Assessment Income Tax Authorities -Powers of the Central Board of Direct Taxes (CBDT)-Assessment Procedures - Self Assessment-Best Judgement Assessment- Income Escaping Assessment (Reassessment) Advance Payment of Tax.															
<b>Text Books:</b>															
1. Naveen Mittal - Peinciples of Income Tax Law & Practice - Cengage New Delhi															
<b>Reference Books:</b>															
1. Murthy.A, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai Hariharan N, 2.IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai Reddy,T.S.&Hariprasad															
<b>Web Resources:</b>															
www.incometaxindiaefiling.gov.in www.onlineservices.tin.egov-nsdl.com															
<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
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<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

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Management-II</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Interpret and illustrate the investment, financing and dividend policy decision making in an organization.					
<b>CO 2:</b>	Recall different procedures in deciding the best alternatives out of various alternatives.					
<b>CO 3:</b>	Appraise different capital budgeting methods and their applications.					
<b>CO 4:</b>	Examine the working capital needs and financing of the firm and apply methods to measure the operating efficiency of business.					
<b>CO 5:</b>	Applying and analyzing of Financial Working Capital.					
<b>Unit I:</b>	<b>Investment decisions</b>					<b>[12Periods]</b>
Introduction - Purpose of Capital Budgeting - Capital Budgeting Process - Types of Capital Investment Decisions - Estimation of Project Cash Flows - Basic Principles for Measuring Project Cash Flows - Capital Budgeting Techniques - Traditional or Non-Discounting Techniques - Discounting Techniques - Summary of Decision Criteria of Capital Budgeting Techniques - Special Cases of Capital Budgeting.						
<b>Unit II:</b>	<b>Dividend Decision</b>					<b>[12 Periods]</b>
Introduction - Meaning of Dividend - Forms of dividend - Significance of Dividend Policy - Relationship between Retained Earnings and Growth - Determinants of Dividend Decisions - Practical Considerations in Dividend Policy - Theories of Dividend - Stock Splits - Share Buyback.						
<b>Unit III:</b>	<b>Treasury and Cash Management</b>					<b>[12 Periods]</b>

Meaning - Functions of Treasury Department - Management of Cash - Methods of Cash Flow Budgeting - Cash Management Models - Recent Developments in Cash Management - Management of Marketable Securities - Inventory Management - Management of Inventory.

<b>Unit IV:</b>	<b>Management of Receivables and Payable (Creditors)</b>	<b>[12 Periods]</b>
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Meaning and Objective - Aspects of Management of Debtors - Factors Determining Credit Policy - Factors under the Control of the Finance Manager - Approaches to Evaluation of Credit Policies - Financing Receivables - Innovations in Receivable Management - Monitoring of Receivables - Management of Payable (Creditors): Introduction - Cost and Benefits of Trade Credit - Computation of Cost of Payables.

<b>Unit V:</b>	<b>Financing of Working Capital</b>	<b>[12 Periods]</b>
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Introduction - Sources of Finance: Spontaneous Sources of Finance - Inter-corporate Loans and Deposits - Commercial Papers - Funds Generated from Operations - Public Deposits - Bills Discounting - Bill Rediscounting Scheme - Factoring - Working Capital Finance from Banks - Forms of Bank Credit.

**Text Books:**

1. Financial Management & Policy – James C Van Home and Sanjay Dhamija- Pearson Education - 2012

**Reference Books:**

1. Advanced Financial Management - Kohok, Bhivpathki, Mishra Susanta - Everest Publishing House - 2004

2. Financial Management: Text & Problems - Khan, M. Y, Jain, P. K - TMH -3<sup>rd</sup> Edition (2019).

**Web Resources:**

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Course Outcome	Programme Outcomes												Programme Specific Outcome		
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<b>C03</b>	3	1	1	3	3	2	3	3	1	3	2	3	3	1	1
<b>C04</b>	2	3	3	2	2	3	1	2	3	2	3	1	2	3	3
<b>C05</b>	3	2	3	3	1	1	2	3	2	1	1	2	3	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Quantitative Aptitude I</b>	4	4	-	-	<b>Allied Theory</b>
<b>Course Introduction</b>						
<p>This course is designed to suit the need of the outgoing students and to acquaint them with frequently asked patterns in quantitative aptitude and logical reasoning during various examinations and campus interviews.</p>						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Understand the basic concepts of quantitative ability					
<b>CO 2:</b>	Understand the basic concepts of logical reasoning Skills					
<b>CO 3:</b>	Acquire satisfactory competency in use of reasoning					
<b>CO 4:</b>	Solve campus placements aptitude papers covering Quantitative Ability, Logical					
<b>CO 5:</b>	Reasoning Ability Compete in various competitive exams like CAT, CMAT, GATE, UPSC, GPSC etc.					
<b>Unit I:</b>	<b>Ratio and Proportion, Indices and Logarithms</b>				<b>[12 Periods]</b>	
Ratio and Proportion (Business Applications)- Laws of Indices- Exponents and Logarithms and Anti Logarithms. Simultaneous linear equations up to three variables- Quadratic and Cubic equations in one variable- Linear Inequalities with Objective Functions and Optimization w r t objective function						
<b>Unit II:</b>	<b>Ratio and Proportion, Indices and Logarithms</b>				<b>[12 Periods]</b>	
Simple Interest -Compound interest- Depreciation- Effective Rate of Interest- Present Value-Net Present Value-Future Value -Perpetuity - Annuities- Sinking Funds-Valuation of Bonds- Calculating of EMI-Calculations of Returns - Nominal Rate of Return-Effective Rate of Return-Compound Annual Growth Rate (CAGR)						
<b>Unit III:</b>	<b>Permutations and Combinations</b>				<b>[12 Periods]</b>	
Basic concepts of Permutations and Combinations: Introduction- the Factorial- Permutations-						

results- Circular Permutations- Permutations with restrictions- Combinations with standard results															
<b>Unit IV:</b>				<b>Sequence and Series</b>								<b>[12 Periods]</b>			
Introduction Sequences- Series- Arithmetic and Geometric progression- Relationship between AM and GM and Sum of n terms of special series. Sets- Relations and Functions and Basics of Limits and Continuity functions Basic applications of Differential and Integral calculus in Business and Economics (Excluding the trigonometric applications)															
<b>Unit V:</b>				<b>Logical Reasoning</b>								<b>[12 Periods]</b>			
Number series- Coding and Decoding and odd man out-Direction Tests-Seating Arrangements-Blood Relations Statistical Representation of Data- Diagrammatic representation of data- Frequency distribution- Graphical representation of Frequency Distribution - Histogram- Frequency Polygon- Pie- chart. Sampling															
<b>Text Books:</b>															
1.A Modern Approach To Verbal & Non Verbal Reasoning By R S Agarwal															
<b>Reference Books:</b>															
1. Analytical and Logical reasoning By Sijwali B S															
2. Quantitative aptitude for Competitive examination By R S Agarwal															
<b>Web Resources:</b>															
<a href="https://www.icai.org/post/foundation-nset">https://www.icai.org/post/foundation-nset</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>	3	2	2	2	3	3	2	2	1	2	2	1	2	2	1
<b>C02</b>	3	3	3	2	1	3	2	1	2	3	3	1	3	1	2
<b>C03</b>	1	2	2	1	3	1	1	3	2	2	2	1	2	3	3
<b>C04</b>	3	1	3	2	1	3	2	3	1	3	3	2	3	2	3
<b>C05</b>	1	3	2	3	2	1	3	2	2	2	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Managerial Economics</b>	4	4	-	-	<b>Allied Theory</b>
<b>Course Introduction</b>						
<p>This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.</p> <p><b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b></p>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To recognize the knowledge on concepts and principles of Managerial Economics.					
<b>CO 2:</b>	To describe and relate to the market the concepts of Demand.					
<b>CO 3:</b>	To analyse the law of supply.					
<b>CO 4:</b>	To identify and recognize the Production Function concept and Cost Analysis.					
<b>CO 5:</b>	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.					
<b>Unit I:</b>	<b>Introduction</b>					<b>[12 Periods]</b>
Introduction - Meaning - Definitions - Nature and Scope of Managerial Economics - Characteristics features of Managerial Economics - Significance - Difference between Economics and Managerial economics - Relationship of Managerial economics with other social science - Fundamental Concepts and Principles used in Managerial economics						
<b>Unit II:</b>	<b>Demand</b>					<b>[12 Periods]</b>
Demand analysis - Demand determinants - Demand distinctions- Law of demand-exceptions to law of demand- Elasticity of demand - Types, methods - Applications- Factors influencing elasticity of demand - Demand forecasting- Break Even Analysis.						

<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>Production</b>	<b>[12 Periods]</b>													
Production Function- Laws of Returns-Law of variable Proportions-Assumptions and Significance-Limitations. Cost and Revenue - Fixed cost - Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis-Economies of scale of production.															
<b>Unit V:</b>	<b>Theories of 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 - 1991- Liberalization, Privatization, and Globalization.															
<b>Text Books:</b>															
1. Managerial Economics: 2nd Edition - ML Jingan & JK Stephen - Vrinda Publications P Ltd.															
<b>Reference Books:</b>															
1. Managerial Economics - Dean Joek Prentice Hall of India-2021															
2. Dholakia R & Oth - Micro economics for management students - Oxford University															
<b>Web Resources:</b>															
1. <a href="https://www.amazon.in/Managerial-Economics-M-L-Jhingan-ebook/dp/B00JS6GH4A">https://www.amazon.in/Managerial-Economics-M-L-Jhingan-ebook/dp/B00JS6GH4A</a>															
2. <a href="https://www.amazon.in/ENGINEERING-MANAGERIAL-ECONOMICS-SHANKAR-SRIVASTAVA/dp/B00CG2M3SM">https://www.amazon.in/ENGINEERING-MANAGERIAL-ECONOMICS-SHANKAR-SRIVASTAVA/dp/B00CG2M3SM</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>CO1</b>	3	2	2	1	3	1	2	3	2	1	1	3	2	2	3
<b>CO2</b>	2	1	3	1	3	2	1	3	2	1	2	1	3	1	2
<b>CO3</b>	3	2	2	2	1	1	2	2	1	2	2	1	2	3	3
<b>CO4</b>	1	3	2	3	1	2	2	1	3	1	2	3	3	2	3
<b>CO5</b>	3	1	2	1	2	3	3	2	1	3	2	3	1	1	2



Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Quantitative Aptitude II	4	4	-	-	Allied Theory
<b>Course Introduction</b>						
This course is designed to suit the need of the outgoing students and to acquaint them with frequently asked patterns in quantitative aptitude and logical reasoning during various examinations and campus interviews.						
<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>	Understand the basic concepts of quantitative ability					
<b>CO 2:</b>	Understand the basic concepts of logical reasoning Skills					
<b>CO 3:</b>	Acquire satisfactory competency in use of reasoning					
<b>CO 4:</b>	Solve campus placements aptitude papers covering Quantitative Ability, Logical					
<b>CO 5:</b>	Reasoning Ability Compete in various competitive exams like CAT, CMAT, GATE, UPSC, GPSC etc.					
<b>Unit I:</b>	<b>Statistics &amp;</b>				<b>[12 Periods]</b>	
Sampling: Basic principles of sampling theory- comparison between sample survey and complete enumeration- some important terms associated sampling -types of sampling- sampling and non-sampling errors.						
<b>Unit II:</b>	<b>Measures of Central tendency</b>				<b>[12 Periods]</b>	
Measures of Central Tendency and Dispersion: Mean Median- Mode- Mean Deviation- Quartiles and Quartile Deviation- Standard Deviation- Co-efficient of Variation- Coefficient of Quartile Deviation.						
<b>Unit III:</b>	<b>Dispersion &amp; Probability</b>				<b>[12 Periods]</b>	

Probability: Independent and dependent events; mutually exclusive events Total and Compound Probability and Mathematical Expectation.																																																																																																																														
<b>Unit IV:</b>			<b>Theoretical Distributions</b>										<b>[12 Periods]</b>																																																																																																																	
Theoretical Distributions: Binomial Distribution- Poisson distribution - Basic application and Normal Distribution - Basic applications.																																																																																																																														
<b>Unit V:</b>			<b>Correlation and Regression</b>										<b>[12 Periods]</b>																																																																																																																	
Coefficient of Correlation Rank Correlation Regression lines- Regression equations- Regression coefficients. Uses of Index Numbers- Problems involved in construction of Index Numbers- Methods of construction of Index Numbers. BSE SENSEX and NSE.																																																																																																																														
<b>Text Books:</b>																																																																																																																														
1.A Modern Approach To Verbal & Non Verbal Reasoning By R S Agarwal																																																																																																																														
<b>Reference Books:</b>																																																																																																																														
1. Analytical and Logical reasoning By Sijwali B S																																																																																																																														
2. Quantitative aptitude for Competitive examination By R S Agarwal																																																																																																																														
<b>Web Resources:</b>																																																																																																																														
<a href="https://www.icai.org/post/foundation-nset">https://www.icai.org/post/foundation-nset</a>																																																																																																																														
<table border="1"> <thead> <tr> <th rowspan="2">Course Outcome</th> <th colspan="12">Programme Outcomes</th> <th colspan="3">Programme Specific Outcome</th> </tr> <tr> <th>P01</th> <th>P02</th> <th>P03</th> <th>P04</th> <th>P05</th> <th>P06</th> <th>P07</th> <th>P08</th> <th>P09</th> <th>P010</th> <th>P011</th> <th>P012</th> <th>PS01</th> <th>PS02</th> <th>PS03</th> </tr> </thead> <tbody> <tr> <td>C01</td> <td>3</td> <td>2</td> <td>2</td> <td>2</td> <td>3</td> <td>3</td> <td>2</td> <td>2</td> <td>1</td> <td>2</td> <td>2</td> <td>1</td> <td>2</td> <td>2</td> <td>1</td> </tr> <tr> <td>C02</td> <td>3</td> <td>3</td> <td>3</td> <td>2</td> <td>1</td> <td>3</td> <td>2</td> <td>1</td> <td>2</td> <td>3</td> <td>3</td> <td>1</td> <td>3</td> <td>1</td> <td>2</td> </tr> <tr> <td>C03</td> <td>1</td> <td>2</td> <td>2</td> <td>1</td> <td>3</td> <td>1</td> <td>1</td> <td>3</td> <td>2</td> <td>2</td> <td>2</td> <td>1</td> <td>2</td> <td>3</td> <td>3</td> </tr> <tr> <td>C04</td> <td>3</td> <td>1</td> <td>3</td> <td>2</td> <td>1</td> <td>3</td> <td>2</td> <td>3</td> <td>1</td> <td>3</td> <td>3</td> <td>2</td> <td>3</td> <td>2</td> <td>3</td> </tr> <tr> <td>C05</td> <td>1</td> <td>3</td> <td>2</td> <td>3</td> <td>2</td> <td>1</td> <td>3</td> <td>2</td> <td>2</td> <td>2</td> <td>2</td> <td>1</td> <td>2</td> <td>1</td> <td>3</td> </tr> </tbody> </table>																Course Outcome	Programme Outcomes												Programme Specific Outcome			P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03	C01	3	2	2	2	3	3	2	2	1	2	2	1	2	2	1	C02	3	3	3	2	1	3	2	1	2	3	3	1	3	1	2	C03	1	2	2	1	3	1	1	3	2	2	2	1	2	3	3	C04	3	1	3	2	1	3	2	3	1	3	3	2	3	2	3	C05	1	3	2	3	2	1	3	2	2	2	2	1	2	1	3
Course Outcome	Programme Outcomes												Programme Specific Outcome																																																																																																																	
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C04	3	1	3	2	1	3	2	3	1	3	3	2	3	2	3																																																																																																															
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Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Principles of Management</b>	4	4	-	-	<b>Allied Theory</b>
<b>Course Introduction</b>						
<p>Management is an art and science of getting work done through people. It is the process of giving direction and controlling the various activities of the people to achieve the objectives of an organization.</p> <p><b>Course Focus on:</b> Skill Development / <b>Entrepreneurship</b> / Employability / Research</p>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Learning outcomes are the goals you have for the training course you are developing.					
<b>CO 2:</b>	The course provides an overview of management and its evolution.					
<b>CO 3:</b>	It discusses necessary skills and functions required for efficient manager in contemporary business environment.					
<b>CO 4:</b>	A goal or end toward the attainment of which plans and policies are directed.					
<b>CO 5:</b>	Understanding the need and techniques of Controlling in management.					
<b>Unit I:</b>						<b>[12 Periods]</b>
Introduction & Meaning of principles of management - Definition & Functions of management - Science or Art - managerial rolls and skills -Evolution of management - human relations - System and contingency approaches - Types of business organization - Current trends and issues in management.						
<b>Unit II:</b>						<b>[12 Periods]</b>

Nature and purpose of planning - Planning Process - Types of Planning - Objectives - Setting - Policies - Planning Premises - Planning tools and Techniques - Strategic management - Decision making process Steps and process.															
<b>Unit III:</b>												<b>[12 Periods]</b>			
Nature and Purpose - Formal and informal organization - organizational chart - Organizational Structure - Line and staff authority - Departmentalization - delegation of authority - Centralization and Decentralization - Job design.															
<b>Unit IV:</b>												<b>[12 Periods]</b>			
Directing: Definition, Nature, Purpose and Principles - Motivation - Motivational techniques - Job satisfaction - Job enrichment - Leadership styles - Communication - Barriers of communication - effective communication And IT.															
<b>Unit V:</b>												<b>[12 Periods]</b>			
System and Process of Controlling - Budgetary and Non budgetary Control techniques - use of computers and Information technology in Management control - Productivity Problems- Management - Control and performance - Aspect of management.															
<b>Text Books:</b>															
1. Principles of Management-T.Ramasamy- Himalaya Publishing House (1 January 2010)															
<b>Reference Books:</b>															
1. Principles of Management-by J.Jayasankar -Margham Publications; 1st edition (1 January 2009)															
2. Principles of Management- by PC Tripathi , PN Reddy , Ashish Bajpai-McGraw Hill; Seventh edition (14 November 2021)															
<b>Web Resources:</b>															
1. <a href="https://www.dynamictutorialsandservices.org/2021/04/management-principles-application-notes-unit1.html#google_vignette">https://www.dynamictutorialsandservices.org/2021/04/management-principles-application-notes-unit1.html#google_vignette</a>															
2. <a href="https://www.geektonight.com/principles-of-management-pdf/">https://www.geektonight.com/principles-of-management-pdf/</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>	3	2		1	1	1	1	2	3	1	1	3	2	2	3
<b>C02</b>	1		1		2	3	1	1		1	2	1	3	1	2
<b>C03</b>	2	2		2	3	3		1	2	2	2	1	2	3	3
<b>C04</b>	1	3		1	1		1	2		1	2	3	3	2	3
<b>C05</b>	2	2	1		1	3	3	1		3	2	3	1	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Taxation	4	4	-	-	Allied Theory
<b>Course Introduction</b>						
An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To understand the basic concepts of income tax					
<b>CO 2:</b>	To Computation of Income Under Heads					
<b>CO 3:</b>	To Understand about profits and gain of business or profession					
<b>CO 4:</b>	To Analyze Capital Gains					
<b>CO 5:</b>	To Assess income from other sources					
<b>Unit I:</b>	<b>Basic Concepts</b>				<b>[12Periods]</b>	
Introduction-Charge of Income-tax-Important Definitions- Previous Year and Assessment Year- Undisclosed source of Income-Rates of Tax, Surcharge & Cess -Rebate for Resident Individuals [Section 87A]- Partial integration of agricultural income with non agricultural income- Residential Status [Section 6]- Scope of Total Income						
<b>Unit II:</b>	<b>Heads of Income</b>				<b>[12 Periods]</b>	
Heads of Income :Salaries, Income From House Property, Capital Gains, Income From Other Sources						
<b>Unit III:</b>					<b>[12 Periods]</b>	

Income of Other Persons included in Assessee's Total Income- Aggregation of Income, Set-off and Carry Forward of Losses		
<b>Unit IV:</b>		<b>[12 Periods]</b>
Deductions from Gross Total Income - Advance Tax, Tax Deduction at Source and Tax Collection at Source		
<b>Unit V:</b>		<b>[12 Periods]</b>
Provisions for filing Return of Income and Self-assessment- Income-tax Liability - Computation and Optimization		
<b>Text Books:</b>		
1.Dr. H.C Malhotra, Dr. S P Goyal (2020), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.		
<b>Reference Books:</b>		
1.Gaur and Narang, (2015) Income Tax Law and Practice. Kalyani Publishers.Ludhiana 2.Jayaprakash Reddy, (2010) Taxation. APH Publishing Corporation. New Delhi		
<b>Web Resources:</b> <a href="https://www.icai.org/post.html?post_id=19154">https://www.icai.org/post.html?post_id=19154</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	PSO1	PSO2	PSO3
<b>C01</b>	2	1	1	3	2	1	1	2	1	2	1	1	2	2	1
<b>C02</b>	1	1	1	1	1	1	2	1	1	2	1	1	3	1	1
<b>C03</b>	1	2	2	1	2	1	2	2	2	1	2	2	2	1	2
<b>C04</b>	2	1	1	3	1	2	1	1	3	2	1	3	1	2	3
<b>C05</b>	3	2	2	1	2	1	2	1	1	3	2	2	2	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>IT and Legal Compliance</b>	4	4	-	-	<b>Allied Theory</b>
<b>Course Introduction</b>						
<p>This course provides an introduction to the legal and regulatory framework for Information Technology (IT) and financial compliance. Topics covered include the Information Technology Act, Prevention of Money Laundering, Consumer Protection Act, Foreign Exchange Management Act, and Ombudsman. Students will learn about the legal and regulatory requirements for IT and financial compliance, and how to ensure compliance with applicable laws and regulations.</p>						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Develop an understanding of the IT & legal compliance framework in the financial industry.					
<b>CO 2:</b>	Identify and assess the risks associated with non-compliance with financial regulations.					
<b>CO 3:</b>	Analyze the impact of legal compliance on financial analysis and decision-making.					
<b>CO 4:</b>	Develop strategies to ensure compliance with financial regulations and laws.					
<b>CO 5:</b>	Demonstrate ethical behavior and professional responsibility in complying with legal requirements in financial analysis.					
<b>Unit I:</b>	<b>Introduction to Information Technology Act</b>					<b>[12 Periods]</b>
Introduction to the IT Act, 2000 and its objectives- Overview of the various provisions of the IT Act, 2000- E-commerce in India- Digital Signatures and Electronic Records under the IT Act-Electronic						

<p>Governance under the IT Act- Offences and Penalties under the IT Act-Overview of the regulatory framework for information technology in India- Understanding the role of the Ministry of Electronics and Information Technology (MeitY)-Overview of the cyber jurisprudence in India-Cyber Crimes and Cyber Security.</p>		
<b>Unit II:</b>	<b>Introduction to Prevention of Money Laundering Legal and Regulatory Framework for Prevention of Money Laundering</b>	<b>[12 Periods]</b>
<p>Introduction to the Prevention of Money Laundering Act, 2002 and its objectives- Overview of the various provisions of the Prevention of Money Laundering Act 2002- Role of financial institutions in preventing money laundering- Risk assessment and customer due diligence in the prevention of money laundering-Overview of the regulatory framework for prevention of money laundering in India, Understanding the role of the Financial Intelligence Unit-India (FIU-IND)- Overview of the guidelines issued by the Reserve Bank of India (RBI) for prevention of money laundering- Understanding the role of the Securities and Exchange Board of India (SEBI) in preventing money laundering.</p>		
<b>Unit III:</b>	<b>Introduction to Consumer Protection Act Legal and Regulatory Framework for Consumer Protection</b>	<b>[12 Periods]</b>
<p>Overview of the regulatory framework for consumer protection in India- Understanding the role of the Central Consumer Protection Authority (CCPA)- Overview of the guidelines issued by the Ministry of Consumer Affairs- Food and Public Distribution- Overview of the Consumer Protection (E-Commerce) Rules, 2020-Introduction to the Foreign Exchange Management Act, 1999 and its objectives- Overview of the various provisions of the Foreign Exchange Management Act- 1999- Understanding the regulatory framework for foreign exchange in India- Role of RBI in regulating foreign exchange transactions- Understanding the concept of current account and capital account transactions.</p>		
<b>Unit IV:</b>	<b>Introduction to FEMA Legal and Regulatory Framework for Foreign Exchange Management</b>	<b>[12 Periods]</b>
<p>Introduction to the Foreign Exchange Management Act, 1999 and its objectives- Overview of the various provisions of the Foreign Exchange Management Act, 1999, Understanding the regulatory framework for foreign exchange in India- Role of RBI in regulating foreign exchange transactions- Understanding the concept of current account and capital account transactions-Overview of the regulatory framework for foreign exchange management in India- Understanding the role of Authorized Dealers in foreign exchange transactions- Offences and Penalties under the Foreign Exchange Management Act, 1999-Overview of the Liberalized Remittance Scheme (LRS)</p>		



<b>Unit V:</b>	<b>Introduction to Ombudsman Legal and Regulatory Framework for Ombudsman</b>												<b>[12 Periods]</b>		
<p>Introduction to Ombudsman and its objectives- Overview of the various types of Ombudsmen in India- Understanding the role of Ombudsman in resolving disputes- Role of RBI Ombudsman in resolving banking related disputes-Overview of the regulatory framework for Ombudsman in India- Understanding the role of the Banking Ombudsman Scheme, 2021 Offences and Penalties under the Ombudsman Scheme, Recent developments in the Ombudsman Scheme, including the merger of the Banking Ombudsman scheme with the Consumer Protection Act.</p>															
<b>Text Books:</b>															
1. Information Technology Law and Practice by Vakul Sharma.															
<b>Reference Books:</b>															
1. Legal Compliance Handbook for Finance Professionals by Ravi Kulkarni															
2. Law and Practice of Banking in India by S.N. Maheshwari															
3. Indian Financial System: Theory and Practice by M.Y. Khan.															
<b>Web Resources:</b>															
<a href="https://www.researchgate.net/publication/220893766_Regulatory_Compliance_in_Information_Technology_and_Information_Security">https://www.researchgate.net/publication/220893766_Regulatory_Compliance_in_Information_Technology_and_Information_Security</a>															
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Course Outcome	Programme Outcomes												Programme Specific Outcome		
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<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

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Research Methods and Techniques</b>	4	4	-	-	<b>Allied Theory</b>
<b>Course Introduction</b>						
To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.						
<b>Course Focus on:</b> Skill Development/ Entrepreneurship / Employability / <b>Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Understand basic concepts of research and to define a research problem.					
<b>CO 2:</b>	Differentiate the sampling design and Sampling Techniques.					
<b>CO 3:</b>	Analyze and process the data and to apply statistical tools.					
<b>CO 4:</b>	Identify the level of significance.					
<b>CO 5:</b>	Interpret the analysed data and prepare a research report.					
<b>Unit I:</b>	<b>Research</b>					<b>[12Periods]</b>
Meaning - Objectives - Types of Research - Significance of Research -Research Process - Criteria of Good Research - Identification of Research Problem - Research Design.						
<b>Unit II:</b>	<b>Sampling</b>					<b>[12 Periods]</b>
Meaning - Steps in Sample Design - Characteristics of a Good Sample Design - Determination of Sample						

Size - Sampling Techniques - Probability and Non-Probability Sampling - Sampling Error															
<b>Unit III:</b>	<b>Sources of Data</b>											<b>[12 Periods]</b>			
Methods of Data Collection - Primary Data - Interview Method - Observation Method - Questionnaire - Schedule - Secondary Data - Processing of Data - Editing - Coding - Classification - Tabulation															
<b>Unit IV:</b>	<b>Analysis of Data</b>											<b>[12 Periods]</b>			
Hypothesis - Characteristics - Concepts of Hypothesis - Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error - Chi square test - t test - F test - ANOVA - Scaling Techniques.															
<b>Unit V:</b>	<b>Interpretation and Report Writing</b>											<b>[12 Periods]</b>			
Interpretation - Meaning - Technique of Interpretation, Precautions - Report Writing- Steps in Writing Report - Types of Reports - Technical and Popular Report - Oral Presentation - Precaution for Writing Research Reports.															
<b>Text Books:</b>															
1. Kothari.C.R, (2023). Research Methodology (Methods & Techniques). New Age International Private Limited, New Delhi.															
<b>Reference Books:</b>															
1. Rao.K.V, (2012). Research Methodology in Commerce and Management. (First Edition), Sterling Publishers Pvt.Ltd , New Delhi.															
2. Sharma.D.K and Gupts.A.K, (2009). Business Research Methods. (First Edition), Vaya Education of India, Delhi.															
<b>Web Resources:</b>															
<a href="https://www.researchgate.net/publication/363032252_Research_Methodology_Notes">https://www.researchgate.net/publication/363032252_Research_Methodology_Notes</a>															
<a href="https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology">https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology</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	PS01	PS02	PS03
<b>C01</b>	3	2	3		1	1	3	1	1	1	2	1	3		2
<b>C02</b>	3	1	1	1	2	3	1	3	3	2	2	3		1	3
<b>C03</b>	3	2	1		2	1	3	1	1	1	1	1		2	3
<b>C04</b>	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
<b>C05</b>	3	3	2		2	1	3	1	2	1	2	2			1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Goods Service Tax</b>	4	4	-	-	<b>Allied Theory</b>
<b>Course Introduction</b>						
This subject helps to understand the basic principles underlying the Indirect Taxation Statutes, examine the method of tax credit.						
<b>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will understand the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners					
<b>CO 1:</b>	To understand the stages of evolution of GST and benefits of implementing GST					
<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 to Goods and Services Tax</b>				<b>[12 Periods]</b>	
Overview of Taxation System In India-Genesis of GST in India - Concept of GST - Need for GST in						

<p>India - Framework of GST as introduced in India - Benefits of GST- Constitutional provisions</p> <p><b>Supply under GST-</b> Introduction-Relevant definitions - Concept of supply [Section 7 of CGST Act- Composite and mixed supplies [Section 8]</p> <p><b>Charge OF GST-</b>Introduction-Relevant definitions-Extent &amp; Commencement of GST Law - Levy &amp; collection of CGST &amp; IGST [Section 9 of the CGST Act &amp; Section 5 of The IGST Act] - Composition levy [Section 10 of the CGST Act]</p>		
<b>Unit II:</b>	<b>Place of Supply, Exemptions from GST, Time of Supply &amp; Value of Supply</b>	<b>[12 Periods]</b>
<p><b>Place of Supply-</b>Introduction-Relevant definitions- Place of Supply of Goods other Than Supply of Goods Imported Into, or Exported From India [Section 10]-Place of Supply of Services Where Location of Supplier of Service and The Location of The Recipient of Service is In India [Section 12]- Inter-State supply [Section 7 of the IGST Act]-Intra-State supply [Section 8 of the IGST Act- Supplies in territorial waters [Section 9 of the IGST Act]</p> <p><b>Exemptions from GST-</b>Introduction-Power to grant exemption from tax [Section 11 of the CGST Act/section 6 of the IGST ACT]- Goods Exempt From Tax - List of Services Exempt From Tax</p> <p><b>Time of Supply-</b>Introduction- Relevant definitions-Time of Supply of Goods [Section 12]-Time of Supply of Services [Section 13]</p> <p><b>Value of Supply-</b>Introduction-Relevant definitions-Value of supply [Section 15]</p>		
<b>Unit III:</b>	<b>Input Tax Credit &amp; Registration</b>	<b>[12 Periods]</b>
<p><b>Input Tax Credit-</b>Introduction- Relevant Definitions - Eligibility and Conditions for taking Input Tax Credit [Section 16] - Apportionment of Credit &amp; Blocked Credits [Section 17] -Credit in Special Circumstances [Section 18] - How ITC is utilized .</p> <p><b>Registration-</b>Introduction- Relevant Definitions - Concept of taxable person [Section 2(107)] - Persons Liable for Registration [Section 22- Compulsory Registration in Certain Cases [Section 24]-. Persons Not Liable for Registration [Section 23]- Procedure for Registration [Sections 25, 26 &amp; 27]- Amendment of Registration [Section 28]-Cancellation or Suspension of Registration and Revocation of Cancellation [Sections 29 &amp; 30]</p>		
<b>Unit IV:</b>	<b>Tax Invoice; Credit and Debit Notes, Accounts and Records &amp; E-Way Bill</b>	<b>[12 Periods]</b>
<p><b>Tax Invoice; Credit and Debit Notes-</b>Introduction-Relevant Definitions - Tax Invoice [Section 31]- Credit and Debit Notes [Section 34]- Prohibition of Unauthorized Collection of Tax [Section 32]- Amount of Tax to be Indicated in Tax Invoice and other documents [Section 33]</p> <p><b>Accounts and Records-</b>Introduction-Relevant definitions -Accounts and other records [Section 35]- Period of retention of accounts [Section 36]</p> <p><b>E-Way Bill-</b>Introduction-Relevant definitions - E-way Bill [Section 68 read with Relevant CGST</p>		

RULES, 2017]															
<b>Unit V:</b>				<b>Payment of Tax- Tax Deduction at Source and Collection of Tax at Source &amp; Returns</b>								<b>[12 Periods]</b>			
<b>Payment of Tax</b> -Introduction-Relevant Definitions - Payment of Tax, Interest, Penalty and Other Amounts [Section 49- Interest on Delayed Payment of Tax [Section 50- Transfer of input tax credit [section 53 of CGST Act & section 18 of IGST act]															
<b>Tax Deduction at Source and Collection of Tax at Source</b> -Introduction- Relevant definitions- Tax deduction at source [Section 51 of CGST Act- Collection of tax at source [Section 52 of CGST Act].															
<b>Returns</b> -Introduction- Relevant Definitions - Furnishing Details of Outward Supplies [Section 37 read with rule 59 of CGST Rules]- Communication of Details of Inward Supplies and Input Tax Credit [Section 38 Read With Rule 60-Furnishing of Returns under Section 39-Due Date for Payment of Tax [Section 39(7)] - Other Returns/ Statements- Default/Delay in furnishing return [Sections 46 & 47- Goods and Services Tax Practitioners [Section 48]															
<b>Text Books:</b>															
1.Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar.															
Reference Books:															
1. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications 2. All About GST- VS Datey- Taxmann Publications.															
<b>Web Resources:</b>															
1. <a href="https://www.vbu.ac.in/resources/assets/img/syllubs/pg/GST-SYLLABUS.pdf">https://www.vbu.ac.in/resources/assets/img/syllubs/pg/GST-SYLLABUS.pdf</a> 2. <a href="https://gdcavanigadda.ac.in/syllabus/15.%20Goods%20and%20Services%20Tax.pdf">https://gdcavanigadda.ac.in/syllabus/15.%20Goods%20and%20Services%20Tax.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	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

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Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Core Practical Financial Modeling with Excel</b>	4	-	-	4	<b>SEC Practical</b>
<b>Course Introduction</b>						
Financial Modeling is a tool to understand and perform analysis on an underlying business to guide decision-making, most often built in Excel.						
<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 inculcate the knowledge of MS Excel					
<b>CO 2:</b>	To understand the basic statistics tools & methods					
<b>CO 3:</b>	To outline the Analytical commands in Excel					
<b>CO 4:</b>	To identify the statistical tools for problem solving					
<b>CO 5:</b>	To analyze a program using appropriate analytical tool					
<b>Unit I:</b>	<b>Introduction</b>				<b>[12 Periods]</b>	
Excel basics- - Excel Features-Financial - Logical- Statistical - Mathematical- Shortcuts for Financial						

Modelers															
<b>Unit II:</b>	<b>Internet</b>											<b>[12 Periods]</b>			
Formula Auditing Tools for Debugging-Learning Modeling Using Excel-Graphic -Written Presentation- Data Analysis Tool Pack using (Company Annual Report)															
<b>Unit III:</b>	<b>Document</b>											<b>[12 Periods]</b>			
Bond calculation capital budgeting-BEP- Management Reporting: Requirement to Consolidate And Summarize Data- Consolidating Data From Different Sources- Spread Sheet Report Managers															
<b>Unit IV:</b>	<b>Spreadsheet</b>											<b>[12 Periods]</b>			
Spread Sheet and its Business Applications -Inserting Charts - Pie, Line, Bar, etc... Application of Mathematical & Statistical operations-ROUND ALL, SUM, SUMIF, COUNT, COUNTIF, AVERAGE, MAX, MIN.															
<b>Unit V:</b>	<b>Practical Applications</b>											<b>[12 Periods]</b>			
Practical Applications - Loan & Lease statement; Ratio Analysis, Graphical representation of data Payroll statements: Frequency distribution - Cumulative and calculation of Means - Mode and Median; Regression.															
<b>Text Books:</b>															
1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi															
<b>Reference Books:</b>															
1.Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.															
2.Deepak Bharihoka, Fundamentals of Information Technology, Excel Book,New Delhi															
<b>Web Resources:</b>															
1. <a href="https://www.geektonight.com/computer-applications-in-business-pdf/">https://www.geektonight.com/computer-applications-in-business-pdf/</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>CO1</b>	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
<b>CO2</b>	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
<b>CO3</b>	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
<b>CO4</b>	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
<b>CO5</b>	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3



<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Mergers, Acquisitions &amp; Restructuring I</b>	4	4	0	0	<b>SEC Theory</b>
<b>Course Introduction</b>						
<p>This course covers various aspects of mergers, acquisitions, and restructuring. This course aims to provide an understanding of the legal and regulatory framework for mergers and acquisitions, due diligence, financing, restructuring, cross-border mergers and acquisitions, and corporate actions. The course also covers topics such as dividends, stock splits, buybacks, bonus issues, and rights issues.</p> <p><b>Course Focus on : Skill Development</b></p>						
<b>Course Outcomes</b>						
<b>CO1:</b>	Develop an understanding of the concepts and theories related to mergers, acquisitions, and restructuring activities					
<b>CO2:</b>	Acquire knowledge of the legal, regulatory, and financial aspects of mergers, acquisitions, and restructuring activities in India.					
<b>CO3:</b>	Analyze the strategic and operational considerations of mergers, acquisitions, and					

	restructuring activities for companies and stakeholders	
<b>CO4:</b>	Evaluate the impact of mergers, acquisitions, and restructuring activities on the capital markets, industry structure, and competition.	
<b>CO5:</b>	Develop skills in valuation, due diligence, negotiation, and integration processes in the context of mergers, acquisitions, and restructuring activities.	
<b>Unit I:</b>	<b>Mergers, Acquisitions &amp; Restructuring</b>	<b>[12Periods]</b>
Types of Mergers-Acquisitions & Restructuring-Significance of Mergers-Acquisitions & Restructuring in Investment Banking-Strategic rationale for Mergers and Acquisitions, Financial rationale for Mergers and Acquisitions-Regulatory and legal framework for Mergers and Acquisitions, Competition laws and their impact on Mergers and Acquisitions - Taxation and Mergers and Acquisitions		
<b>Unit II:</b>	<b>Diligence in Mergers and Acquisitions</b>	<b>[12Periods]</b>
Importance of Due Diligence in Mergers and Acquisitions - Types of Due Diligence - Process of Due Diligence -Financing options for Mergers and Acquisitions - Importance of Financing Mergers and Acquisitions - Equity financing - Debt financing - Hybrid Financing		
<b>Unit III:</b>	<b>Restructuring Mergers and Acquisitions</b>	<b>[12Periods]</b>
Introduction to Restructuring - Types of Restructuring - Reasons for Restructuring - Process of Restructuring - Legal and Regulatory Framework of Restructuring - Financial Analysis and Due Diligence in Restructuring - Divestitures-Cross border mergers and acquisitions process - Challenges in cross border Mergers and Acquisitions - Cultural issues in cross border		
<b>Unit IV:</b>	<b>Corporate Actions Dividends &amp; Stock Splits</b>	<b>[12Periods]</b>
Types of Corporate Actions - Importance of Corporate Actions in Investment Banking - Dividends - Stock Splits - Buyback - Bonus Issues-Types of Dividends - Dividend policy and its impact on stock prices - Dividend reinvestment plan - Definition and types of Stock Splits - Reverse Stock Splits and its impact		
<b>Unit V:</b>	<b>Buybacks &amp; Bonus Issues, Rights Issues</b>	<b>[12Periods]</b>
Types of Buybacks - Reasons for Buybacks - Impact of Buybacks on stock prices - Types of Bonus Issues - Reasons for Bonus Issues - Impact of Bonus Issues on stock prices types of Rights Issues - Reasons for Rights Issues - Impact of Rights Issues on stock prices		
<b>Text Books:</b>		
1.Rajeshwari A. Deshpande - "Mergers & Acquisitions: An Indian Perspective"		
<b>Reference Books:</b>		

1.Mergers and Acquisitions: Strategy ,Valuation and Integration" by Peter Howson															
2.Mergers and Acquisitions: A Practical Guide to Investment Banking and Private Equity" by Paul Pignataro															
Web Source:															
<a href="https://www.apexcpe.com/publications/171025.pdf">https://www.apexcpe.com/publications/171025.pdf</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>CO1</b>	2	3	3	1		3	1		3	2	3	3	3	1	2
<b>CO2</b>	1	1	3	1	2	1		1	1	1	1	3	3		1
<b>CO3</b>	1		3		1	3		1	1	1		3		2	
<b>CO4</b>	3	1		2		3	1		3	3	1			3	
<b>CO5</b>	3	1		2		3	1	3	3	3	1		3	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Commerce Practices in Banking and insurance</b>	4	-	-	4	<b>SEC Practical</b>
<b>Course Introduction</b>						
To enhance the knowledge on E banking procedures and familiarize about the various forms regarding insurance Policies.						
<b>Course Focus on:</b> Skill Development/ Entrepreneurship / <b>Employability</b> / Research						
Course Outcomes	On completion of this course, students will					
<b>CO 1:</b>	Able to fill the forms related to banking sector					
<b>CO 2:</b>	Able to fill the various loan applications forms					
<b>CO 3:</b>	Access the E - banking facilities					
<b>CO 4:</b>	To familiarize about the various forms regarding insurance Policies					

<b>CO 5:</b>	To make the students to fill the claim forms and IT forms	
<b>Unit I:</b>	<b>Banking sector</b>	<b>[12 Periods]</b>
1.1 Drawing Endorsing and Crossing of Cheque 1.2 Filling up of pay in slips Demand draft application 1.3 Making entries in the passbook and filling up of Account Opening Forms for SB account, Current Account 1.4 FDR's- both online and offline forms 1.5 Drawing and endorsing of Bills of Exchange and Promissory notes 1.6 Preparation of Demand Drafts.		
<b>Unit II:</b>	<b>Loan Applications</b>	<b>[12 Periods]</b>
2.1 Filling up of Application Forms for Admission in cooperative societies 2.2 Filling up of Loan Application form 2.3 Filling up of Deposit Challan 2.4 Filling up of Jewel Loan Application form 2.5 Procedure for Jewel loan 2.6 Procedure for repayment of Jewel Loan		
<b>Unit III:</b>	<b>E-Banking</b>	<b>[12 Periods]</b>
3.1 Activation of Net Banking, Account Summary 3.2 E -Statement, Add Beneficiary 3.3 Funds Transfer- NEFT: Service availability durations minimum/ maximum amount for transactions 3.4 Transaction flow, Processing Charges/ Service Charges 3.5 RTGS: Making Payment, Procedure, Working of RTGS 3.6 IMPS: Modes of transfer, Process flow, Advantages & Disadvantages		
<b>Unit IV:</b>	<b>Insurance Policies</b>	<b>[12 Periods]</b>
4.1 Filling up of an application form of LIC 4.2 How to fill a various insurance policy form 4.3 Filling up the premium form 4.4 Filling up the claim form 4.5 Filling up the challan for remittance of premium through Online 4.6 Filling up the challan for remittance of premium through Offline.		
<b>Unit V:</b>	<b>IT Forms</b>	<b>[12 Periods]</b>
5.1 Filling up of a Claim Forms of about LIC Policies 5.2 Filling up of a Claim Forms of General Insurance Policies 5.3 Filling up Income tax returns		

5.4Banking Ombudsman Scheme															
5.5Insurance Ombudsman Scheme															
5.6Filling up Application of Permanent Account Number															
<b>Text Books:</b>															
1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5 <sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.															
<b>Reference Books:</b>															
1. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20 <sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.															
2. Gordon& Natarajan, (2022), “Banking Theory, Law and Practice”, 9 <sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.															
<b>Web Resources:</b>															
1. <a href="https://1firstcashadvance.org/how-to-fill-out-a-loan-application-form/">https://1firstcashadvance.org/how-to-fill-out-a-loan-application-form/</a>															
2. <a href="https://www.policyholder.gov.in/ombudsman.aspx">https://www.policyholder.gov.in/ombudsman.aspx</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>	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
<b>C02</b>	2	3	3	1	1	1	2	1	3	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	2	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	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Tally Prime with GST</b>	4	-	-	4	<b>SEC Practical</b>
<p><b>Course Introduction</b></p> <p>Tally is powerful accounting software, which is driven by a technology called concurrent multilingual accelerated technology engine. It is easy to use software and is designed to simply complex day to day activities associated in an enterprise. Tally provides comprehensive solution around accounting principles, inventory and data integrity. Tally also has feature encompassing global business. Tally software comes with easy to use interface thus making it operationally simple.</p> <p><b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research</p>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To work with well - known accounting software to learn create company, enter accounting voucher entries including advance voucher entries do reconcile bank					

	statement, do accrual adjustments, and also print financial statements etc. in Tally ERP.9 software	
<b>CO 2:</b>	To learn accounting software includes continuous practice, to make ready with required skill for employability in the job markets global level	
<b>CO 3:</b>	Use the software to generate communication for financial or accounting related information. Develop the knowledge on creating the accounting heads based on its nature and its effect on reports.	
<b>CO 4:</b>	Develop the application knowledge of accounting the transitions for report generation of various purposes.	
<b>CO 5:</b>	Develop the knowledge on Maintaining assets and inventories in active and economical manner.	
<b>Unit I:</b>	<b>Accounting &amp; Inventory Masters</b>	<b>[12 Periods]</b>
Fundamentals of Tally Prime - Company Operation in Tally Prime - Introduction to Gateway of Tally Maintaining Chart of Accounts in Tally Prime - Maintaining Stock Keeping Units		
<b>Unit II:</b>	<b>Accounting &amp; Inventory Transaction</b>	<b>[12 Periods]</b>
Recording Day-to-Day Transactions in Tally Prime - Management of Purchase & Sales Cycle - Accounts Receivable and Payable Management - Banking		
<b>Unit III:</b>	<b>MIS Reports - Tally Administration</b>	<b>[12 Periods]</b>
Trail Balance - Financial Statements - Trading Account - P/L Statement - Balance Sheet <b>Inventory Reports</b> - Stock Summary - Stock Reports <b>Accounting Reports</b> - Cash Bank Book - Ledger Book - Journal Book - Sales Register -Purchase Register <b>Tally Administration</b> - Data Backup - Data Restoration - Data Export - Data Import - E-mailing in Tally Prime		
<b>Unit IV:</b>	<b>Payroll Accounting</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>Taxation using Tally Prime</b>	<b>[12 Periods]</b>
Introduction to GST& its Terminology - Tax Rate Structure& Setup in Tally Prime - Invoicing in GST (Goods & Services) Create a company and create appropriate ledger and post following the transaction 1. Shri Kushal Cloth store started with 5 lakh rupees 2. Opened an account with SBI Bank for Rs. 3 lakhs. 3. Purchased furniture of Rs. 10000 for the shop.		

4. Purchased clothes worth Rs 2 lakh from Shree Cloth Store Raipur and gave 12% GST.
5. Electricity bill. Rs.2000
6. Gave 100 rupees of chai nasta.
7. Telephone bill paid Rs.1500 by cheque
8. Interest of Rs. 1500 was received from SBI Bank.
9. Rent paid Rs5000 by cheque.
10. Sold clothes worth Rs. 1 lakh to Shri Trisha Cloth Center with 12% GST.
11. The train fare was given 2500 rupees.
12. Shree Cloth Store Raipur returned Rs. 15000 worth damage cloths.
13. Office maintenance Rs.2000.
14. Withdraw Rs.5000 SBI Bank for petty cash.
15. Shri Trisha returned from Cloth Center Colliery due to damage of clothes worth Rs. 10 thousand.
16. Bank of Baroda bank check received from Shri Trisha Cloth Center Colliery for Rs. 90 thousand.
17. Paid Rs.50,0000 to Mr. Cloth Store Raipur and received 5 percent cash discount.
18. Rs.2000 of clothes went bad.
19. Purchased a computer system of Rs. 15000 for the shop.
20. Rs 5000 given for decoration of shop.

**Text Books:**

1. Tally ERP 9 Training Guide - Nadhani, A. K. - BPB Publications, New Delhi – 2018

**Reference Books:**

1. Tally. ERP 9 with GST - Mr. Ravindra Parmar - Computer World Research Department 2018
2. Tally ERP 9- Satpathy, S. - Book Advanced User Tally, New Delhi- 2020

**Web Resources:**

1. <http://tallyerp9book.com/TallyERP9-Book-Content.html>

**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



<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Mergers and Acquisition and Restructuring -II</b>	4	-	-	4	<b>SEC Practical</b>
<p><b>Course Introduction</b></p> <p>Mergers and Acquisitions are part of corporate growth strategy and one can see more and more M&amp;A transactions taking place in the business environment.</p> <p><b>Course Focus on:</b> Skill Development/ Entrepreneurship / <b>Employability</b> / Research</p>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	classify the different forms of mergers & corporate restructuring.					
<b>CO 2:</b>	Analyse how a company can create value by adopting different forms of restructuring					
<b>CO 3:</b>	value how, when and what valuation techniques are to be applied to determine optimum swap ratio.					
<b>CO 4:</b>	Deal with the accounting and legal issues in a merger & acquisitions					

<b>CO 5:</b>	assess how to plan post- merger integration	
<b>Unit I:</b>	<b>Introduction to Mergers, Acquisitions &amp; Restructuring</b>	<b>[12 Periods]</b>
<p>Company A is acquiring Company B. Company A expects to achieve the following annual synergies from the acquisition:</p> <ul style="list-style-type: none"> <li>• Cost savings in operations: 2 million</li> <li>• Increased revenue from cross-selling: 1 million</li> <li>• Reduction in administrative costs: 500,000</li> </ul> <p>Calculate the total synergies expected from the acquisition.</p>		
<b>Unit II:</b>	<b>Legal and Regulatory Framework for Mergers and Acquisitions</b>	<b>[12 Periods]</b>
<p>Company A is planning to acquire Company B. Determine whether Company A need to file a notification under the Hart-Scott-Rodino (HSR) Act based on the following information:</p> <ul style="list-style-type: none"> <li>• Company A has total assets of 150 million.</li> <li>• Company B has total assets of 90 million.</li> <li>• The transaction value is 95 million.</li> </ul>		
<b>Unit III:</b>	<b>Due Diligence in Mergers and Acquisitions</b>	<b>[12 Periods]</b>
<p>Company A is conducting financial due diligence on Company B for a potential acquisition. From the financial statements of Company B, the following information is provided for the year ended December 31, 2024:</p> <ul style="list-style-type: none"> <li>• Revenue: Rs.10,000,000</li> <li>• Cost of Goods Sold: Rs.4,000,000</li> <li>• Operating Expenses: Rs.2,000,000</li> <li>• Depreciation and Amortization: Rs.500,000</li> <li>• Interest Expense: Rs.300,000</li> <li>• Income Tax Expense: Rs.700,000</li> <li>• Net Working Capital: Rs.2,500,000</li> <li>• Long-term Debt: Rs.5,000,000</li> <li>• Cash and Cash Equivalents: Rs.1,000,000</li> <li>• Fixed Assets (Net): Rs.6,000,000</li> </ul> <p>Calculate the following ratios for Company B:</p> <ol style="list-style-type: none"> <li>1. Gross Profit Margin</li> <li>2. Operating Profit Margin</li> </ol>		

3.	Return on Assets (ROA)														
4.	Current Ratio														
5.	Debt-to-Equity Ratio														
<b>Unit IV:</b>	<b>Financing Mergers and Acquisitions</b> [12 Periods]														
Company A is considering acquiring Company B. Company A plans to finance the acquisition with 60% debt and 40% equity. The cost of equity for Company A is 12%, and the cost of debt is 6%. Calculate the weighted average cost of capital (WACC) for Company A.															
<b>Unit V:</b>	<b>Restructuring</b> [12 Periods]														
Company A is acquiring Company B. Company A expects to achieve annual cost synergies of 20 million and annual revenue synergies of \$10 million from the acquisition. The cost synergies are expected to last for 5 years, while the revenue synergies are expected to last indefinitely. Calculate the total present value of synergies.															
<b>Text Books:</b>															
1. "Mergers and Acquisitions: Strategy, Valuation and Integration" by Peter Howson 2. Mergers and Acquisitions: A Practical Guide to Investment Banking and Private Equity" by Paul Pignataro															
<b>Reference Books:</b>															
1. MERGERS AND ACQUISITIONS -Strategy, Valuation, Leveraged Buyouts, and Financing by Sheeba Kapil, Kanwal N. Kapil, Wiley India Pvt. Ltd., New Delhi. 2. Mergers, Acquisitions, and Other Restructuring Activities : An Integrated Approach to Process, Tools, Cases and Solutions, by Donald Depamphilis, (London, Academic Press, 2001)															
<b>Web Resources:</b>															
<a href="https://www.apexcpe.com/publications/171025.pdf">https://www.apexcpe.com/publications/171025.pdf</a>															
<b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
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<b>C03</b>	3	2	2	1	3	2	1	2	2	1	2	1	2	3	3
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<b>C05</b>	2	3	1	3	2	2	3	2	2	1	2	1	2	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Tally Prime with GST</b>	4	-	-	4	<b>SEC Practical</b>
<b>Course Introduction</b>						
To Provide knowledge on company creation and preparation of charts using Tally Packages						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	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	Sundry Creditors	254100
Goswami Pvt Ltd	Sundry Creditors	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 Ltd	Sundry Debtors	250000
Suraj Ltd	Sundry Debtors	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>
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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>					
a) Onida					
14 Inches	180	100	80	200	360000
21 inches	200	100	100	350	70000
b) Toshiba					
16 Inches	450	300	150	150	67500
21 Inches	300	200	100	600	180000
<b>ELECTRONICS</b>					
a) LAPTOPS					
Dell	200	180	20	500	35000
Acer	100	50	50	400	40000
Apple	400	200	200	250	90000
<b>REFRIGERATORS</b>					
a) LG					
14 Inches	400	200	200	150	24000
21 Inches	500	250	250	250	32000
b) Samsung					
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 Centres:

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

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

01-06-10 Rs. 8500 paid for Advertisement in Times of India in cash

02-06-10 Rs. 5000 paid for Advertisement in Telegraph in cash

01-07-10 Rs. 3500 paid for Car expenses relating to Car No. WB-03-C-2056

01-07-10 Rs. 10000 paid for Advertisement in Star Plus in cash

02-07-10 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]**

<b>Unit III:</b>	<b>Bank Reconciliation Statement</b>	<b>[12 Periods]</b>
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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
1/4/2010	Opening Balance					Rs. 17,513,683.00
2/4/2010	Ranvir Ltd	101201	2/4/2023		Rs. 65,000.00	Rs. 17,448,683.00
2/4/2010	Clearing	156201	1/5/2023	Rs. 5,000.00		Rs. 17,453,683.00
1/5/2010	Clearing	658400	2/5/2023	Rs. 130,000.00		Rs. 17,583,683.00
2/5/2010	Cash Deposit		2/5/2023	Rs. 15,000.00		Rs. 17,598,683.00
2/5/2010	BSNL Telephone	101202	31/5/23		Rs. 35,000.00	Rs. 17,563,683.00
1/6/2010	Cash Withdrawal	101203	1/6/2023		Rs. 25,000.00	Rs. 17,538,683.00
1/6/2010	Clearing	157210	2/6/2023	Rs. 200,000.00		Rs. 17,738,683.00
1/6/2010	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)

02-07-10

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

02-07-10

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

02-07-10

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

02-07-10

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



31-07-10

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 Books:**

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>

<b>Web Resources:</b>															
1. <a href="https://help.tallysolutions.com/tally-prime/india-gst-composition/purchases-under-composition-gst-tally/">https://help.tallysolutions.com/tally-prime/india-gst-composition/purchases-under-composition-gst-tally/</a>															
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<b>C03</b>	3	2	2	1	3	2	1	3	2	1	2	1	2	3	2
<b>C04</b>	1	1	2	2	1	3	2	1	1	2	1	2	1	2	1
<b>C05</b>	2	3	1	2	2	2	1	2	3	1	2	1	2	1	3

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Audit And Ethics I</b>	4	4	-	-	<b>SEC Theory</b>
<b>Course Introduction</b>						
Using accounts, statutory records, documents and vouchers of an organisation to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern.						
<b>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will understand financial statements as well as non-financial disclosures present a true and fair view of the concern.					
<b>CO 1:</b>	To ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern					

<b>CO 2:</b>	To obtain sufficient appropriate evidence for the circumstance, and helps avoid misunderstanding with the client
<b>CO 3:</b>	To validate that an organizations is in conformance with compliance regulations.
<b>CO 4:</b>	To note the errors, difficulties, doubts and new points to be discuss with the seniors or the auditor
<b>CO 5:</b>	To record all audit evidence obtained during financial statements auditing, internal management auditing, information systems auditing, and investigations
<b>Unit I:</b>	Nature, objective and scope of audit <b>[12 Periods]</b>
Auditing Concepts: Origin of Auditing, Meaning and Nature of Audit, Need for audit (Benefits of an Audit), Objective of the audit, Scope of Audit, External Audit engagements, Qualities of Auditor. Inherent Limitations of an audit; Relationship of auditing with other disciplines. (SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing).	
<b>Unit II:</b>	Audit strategy, audit planning and audit programme <b>[12 Periods]</b>
Auditor's responsibility to plan an audit of financial statements. Benefits of audit planning. Planning is a continual and iterative process. Discussion of elements of planning with the entity's management. Involvement of Key Engagement Team Members in planning the audit. Preliminary engagement activities. The auditor's consideration of client continuance and ethical requirements. Planning activities. Establishing an overall audit strategy- Assistance for the auditor. Development of audit plan	
<b>Unit III:</b>	Risk Assessment and Internal Control <b>[12 Periods]</b>
Audit Risk, Risk of Material Misstatement, Inherent Risk and Control Risk, Detection Risk. Sampling and Non-Sampling Risk. Concept of Materiality, Materiality in Planning and Performing an Audit. Auditor's responsibility to apply the concept of materiality. Materiality and Audit Risk. Application of materiality in planning and performing the audit.	
<b>Unit IV:</b>	Audit Evidence <b>[12 Periods]</b>
Meaning of Audit Evidence. Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Meaning of Assertions. Assertions contained in the Financial Statements. Source of audit evidence; Audit Trail. (Using the work of Internal Auditors - SA 610). Internal audit function. External Auditor's Responsibility for the audit, Evaluating the internal audit function. Audit Sampling: (SA 530 Audit Sampling). Meaning of Audit Sampling; Designing an audit sample; Types of Sampling (Approaches to Sampling); Sample Size and selection of items for testing; Sample selection method. Analytical Procedures: Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures, Designing and performing analytical procedures prior to Audit	

<b>Unit V:</b>	Audit of Items of Financial Statements:												<b>[12 Periods]</b>		
Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc. Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc.															
<b>Textbooks:</b>															
1) R. G. Saxena, Principles & Practice Of Auditing, Himalaya Publishing House															
Reference Books:															
1.Dinkar Pagare, Principles & Practice Of Auditing, Sultan Chand & Sons, Edition 2019															
2.Tandon B. N. Handbook of Practical Auditing, Sultan Chand & Sons, Edition 2019															
<b>Web Resources:</b>															
1. <a href="https://resource.cdn.icai.org/74761bos60492-cp2.pdf">https://resource.cdn.icai.org/74761bos60492-cp2.pdf</a>															
2. <a href="https://resource.cdn.icai.org/38667bos28184cp2.pdf">https://resource.cdn.icai.org/38667bos28184cp2.pdf</a>															
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<b>C05</b>	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Credit Analysis	4	-	-	4	SEC Practical

**Course Introduction**

Helps the students to understand the credit risk analysis process and discusses in detail, various aspects of financial statement analysis, including ratio and cash flow analysis, among others to help in making better credit-related decisions.

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

<b>Course Outcomes</b>	On completion of this course, students will learn how to apply credit analysis technique in real circumstances.	
<b>CO 1:</b>	To Apply credit analysis to assess borrowers in real cases	
<b>CO 2:</b>	To Perform ratio analysis and cash flow analysis	

<b>CO 3:</b>	To Structure loan products in a competitive way																	
<b>CO 4:</b>	To Identify and work-out problem regarding loans																	
<b>CO 5:</b>	To know the credit worthiness of the company in terms of liquidity																	
<b>Unit I:</b>	Financial statement and credit-related ratio analysis	<b>[12 Periods]</b>																
<p>A bank is deciding whether to lend money to Company A, which has a debt-service coverage ratio of 10, or Company B, with a debt service ratio of 5. Company A is a better choice as the ratio suggests this company's operating income can cover its total outstanding debt 10 times. It is more than Company B, which can only cover its debt 5 times.</p>																		
<b>Unit II:</b>	Qualitative analysis	<b>[12 Periods]</b>																
<p>How would you handle a long-term business client who wants a loan that your assessment says is not safe?</p>																		
<b>Unit III:</b>	Cash flow forecasting	<b>[12 Periods]</b>																
<p>A credit analyst is evaluating the financial health of AlphaTech Inc. The company's financials are given in the following table:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Metric</th> <th>Amount (\$ in millions)</th> </tr> </thead> <tbody> <tr> <td>Operating Income (EBIT)</td> <td>50</td> </tr> <tr> <td>Revenue</td> <td>200</td> </tr> <tr> <td>Interest Expense</td> <td>10</td> </tr> <tr> <td>Total Debt</td> <td>150</td> </tr> <tr> <td>EBITDA</td> <td>70</td> </tr> <tr> <td>Cash and Marketable Securities</td> <td>30</td> </tr> <tr> <td>Dividends</td> <td>5</td> </tr> </tbody> </table>			Metric	Amount (\$ in millions)	Operating Income (EBIT)	50	Revenue	200	Interest Expense	10	Total Debt	150	EBITDA	70	Cash and Marketable Securities	30	Dividends	5
Metric	Amount (\$ in millions)																	
Operating Income (EBIT)	50																	
Revenue	200																	
Interest Expense	10																	
Total Debt	150																	
EBITDA	70																	
Cash and Marketable Securities	30																	
Dividends	5																	
<b>Unit IV:</b>	Valuation methods	<b>[12 Periods]</b>																
<p>Why Marriott changed its capital structure, incurring more debt, as it changed its product market strategy. What can firm do when its return on equity exceeds its growth rate? In other words, what are the options for a firm with cash flow greater than its sustainable growth rate? In Marriott's case, they funded a share repurchase. Was this a bad decision? Why?</p>																		
<b>Unit V:</b>	<b>Legal document review</b>	<b>[12 Periods]</b>																
<p>Why firms prefer internally generated funds over debt and debt over equity. What determines internally generated funds and forecasting in best and worst case scenarios. What credit rating will firm receive and will taking on more debt result in a downgrade. How does a firm's capital structure compare to its competitors and can it survive a downturn?</p>																		
<b>Text Books:</b>																		
1. Fundamentals of Credit and Credit Analysis: Corporate Credit Analysis																		

<b>Reference Books:</b>															
1.Harvard Business Review, Global Business Review(Sage Publications), Global Forum-ITC Geneva Czinkota, International Business Khurana P K, Export Marketing															
<b>Web Resources:</b>															
https://pdf.usaid.gov/pdf_docs/Pnadq086.pdf https://www.moodyanalytics.com/-/media/learning-solutions/Advanced-Corporate-Credit-Analysis.pdf															
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<b>CO5</b>	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Data Analysis Using SPSS</b>	4	-	-	4	<b>SEC Practical</b>
<b>Course Introduction</b>						
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.						
<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>	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.

**Unit I: Mean, Median, Mode, Standard Deviation and Coefficient [12 Periods]**

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	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	7.2	6.3	6.5	6.3	6.3	7.0	4.0	3.4	5.0

**Unit II: Analyse the Variance [12 Periods]**

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	Herb1	Herb2
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			
<b>Unit V:</b>	<b>Pie Chart</b>											<b>[12 Periods]</b>			
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						
<b>Text Books:</b>															
1. Data Analysis Using SPSS- Lokesh Jasrai- SAGE Publications India Pvt Ltd-2020															
<b>Reference Books:</b>															
1. Data Analysis Using SPSS - D.N. Sansanwal - Shipra Publications- 2023															
2. DATA ANALYSIS USING SPSS- Dr. Lalit Prasad, Dr. Priyanka Mishra - Nirali Prakashan -2022															
<b>Web Resources:</b>															
<a href="https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747">https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747</a> <a href="https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excercise+book.pdf">https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excercise+book.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	3	2	1	1	1	2	2	1	1	2	1	1	3	3
<b>C02</b>	2	3	3	1	2	1	2	1	2	1	2	1	3	2	1
<b>C03</b>	2	1	2	1	2	2	1	3	2	2	1	1	2	1	3
<b>C04</b>	1	3	3	2	1	3	2	3	1	3	2	2	3	2	1
<b>C05</b>	2	1	2	1	2	2	3	2	2	2	3	1	1	3	2

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Auditing &amp; GST</b>	4	4	0	0	<b>SEC Theory</b>
<b>Course Introduction</b> This course covers topics including auditing standards, scope, responsibilities, ethics, controls, techniques and reporting practices and also explaining the role of the Auditor, differing types of audit, planning an audit, types of deficiency and how to close an audit and follow it up. Auditing under GST means the examination of records, returns and other documents maintained or furnished by the registered person under the GST Acts  <b>Course Focus on:</b> Skill Development						

<b>Course Outcomes</b>	On completion of this course, students will	
<b>CO 1:</b>	Study of the concepts, principles, practices and procedures of auditing	
<b>CO 2:</b>	Demonstrate knowledge of the substantiation of balances and collection of audit evidence	
<b>CO 3:</b>	To understand the generally accepted auditing procedures, techniques and skills	
<b>CO 4:</b>	Understand and demonstrate the ability to report the results of the audit.	
<b>CO 5:</b>	To understand and apply the rules of GST while performing audit To enable the students to gain knowledge of Goods and Services (GST)	
<b>Unit I:</b>	Introduction to Auditing	<b>[12 Periods]</b>
Definition - Meaning - General objectives of auditing - importance of Auditing, Advantages and limitations of auditing - Auditing and investigation - Qualification of an Auditor.		
<b>Unit II:</b>	Types of Audit and Auditing procedure	<b>[12 Periods]</b>
Internal Audit - External Audit - Performance Audit - Statutory Audit - Operational Audit - Informational System Audit - Notice for conducting audit - Letter seeking mutual assistance - Questionnaire for auditee List of documents/ statements and books of accounts to be produced for the purpose of audit - Format of a sample Audit Plan		
<b>Unit III:</b>	Auditors of Public company:	<b>[12 Periods]</b>
Qualification, Appointment of company Auditors, their powers, duties and liabilities.. Vouching: Vouching of cash transactions - Trading transactions - Impersonal ledger - Definition - Nature and Scope of Internal Auditing - Auditor position - Auditors Duty Regarding Depreciation - Reserves and Provisions.		
<b>Unit IV:</b>	<b>GST Audit Report</b>	<b>[12 Periods]</b>
Meaning - objectives - Good and Service Act - Input Tax Credit - Important Changes in GST Laws and Rates - Due dates and extension of due dates of submission of various returns- Profit and Loss Account and Balance Sheet. Implementing GST- The need for GST- objectives of GST- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Rate Structure- Taxable Events.		
<b>Unit V:</b>	<b>GST Audit</b>	<b>[12 Periods]</b>
Return- Refunds- Input Tax Credit- Reverse charge Mechanism - Transitional Provisions composition under GST- Administrative structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers- Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority - GST Practitioners - eligibility and Practice and Career avenues		
<b>Text Books</b>		
1. Principles of Auditing - Tondon B.N. - S. Chand and Co - New Delhi		
<b>Reference Books:</b>		

1. Contemporary Auditing - Gupta Kamal - Tata Mc Graw Hill, New Delhi.															
2. GST- Input Tax Credit - V.S. Daty- Taxmann Publishers - Second Edition - August 2017															
<b>Web Source:</b>															
1. <a href="https://www.coursera.org/learn/auditing-part1-the-practice">https://www.coursera.org/learn/auditing-part1-the-practice</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>	3	2	1	3	3	1	2	2	1	3	2	1	2	2	1
<b>C02</b>	1	3	2	2	1	3	2	1	2	3	3	1	3	1	2
<b>C03</b>	2	2	2	1	3	2	1	3	3	1	2	1	2	3	3
<b>C04</b>	3	1	1	2	1	3	2	3	1	3	3	2	3	2	3
<b>C05</b>	2	3	2	3	2	1	3	2	2	1	2	1	2	1	3

<b>emester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Portfolio Management</b>	4	4	-	-	<b>SEC Theory</b>
<b>Course Introduction</b>						
<p>Portfolio Management concerns itself with investment in financial assets with specific attention to the returns and risk associated with investing in securities. The subject is aimed at providing insight to the various analytical techniques used in evaluation of the various investment opportunities.</p>						
<b>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</b>						
<b>Course</b>	On completion of this course, students will					

<b>Outcomes</b>		
<b>CO 1:</b>	Determining the basic guidelines of the investment decisions through its process	
<b>CO 2:</b>	Gain the knowledge about the portfolio theory and measurement of Risk Return	
<b>CO 3:</b>	Explain how to Construct an Efficient Portfolio	
<b>CO 4:</b>	Explore the various methods through which portfolio evaluation could be done	
<b>CO 5:</b>	Enable Techniques of Portfolio revision through evaluations.	
<b>Unit I:</b>	<b>Portfolio Management</b>	<b>[12 Periods]</b>
IMeaning of Portfolio Management-Phases of Portfolio Management-Evolution of Portfolio Management- Types of Investment Portfolios and their Features- Functions of Portfolio Management- Role of Portfolio Manager.		
<b>Unit II:</b>	<b>Portfolio Analysis</b>	<b>[12 Periods]</b>
Meaning of portfolio analysis- Risk and Return of Portfolio- Portfolio diversification Portfolio analysis - Reduction of portfolio risk through diversification - Portfolio risk		
<b>Unit III:</b>	<b>Portfolio Construction and Selection</b>	<b>[12 Periods]</b>
Portfolio Construction: Security Return, Security Risk and Correlation Coefficients of Returns of Pairs of Securities - Portfolio Return and Risk Data - Harry Markowitz Model - William Sharpe Model - Portfolio Selection - Feasible set of portfolios - Efficient set - Markowitz model - Single index model - Construction of optimum portfolio - Multi-index model.		
<b>Unit IV:</b>	<b>Portfolio performance Evaluation</b>	<b>[12 Periods]</b>
Portfolio performance Evaluation: Sharpe's performance Index-Treynor's performance Index-Jensen's performance Index.		
<b>Unit V:</b>	<b>Portfolio Revision</b>	<b>[12 Periods]</b>
Measures of Return-Formula Plan-Purchase and Sale of Stock-Types of Orders-Rebalancing-Upgrading, Cost of Revision: Trading fees-Commissions Transfer charges-Tax Implications-Window Dressing.		
<b>Text Books:</b>		
1. Priti Singh- Portfolio Management-Himalaya Publications, 2015		
<b>Reference Books:</b>		
1. V.K Avadhani-Security Analysis and Portfolio Management-HPH		
2. Sudhindra Bhatt, Security Analysis and Portfolio management, Excel Books, 2010		
<b>Web Resources:</b>		
1. <a href="https://www.valueresearchonline.com/my-investments/">https://www.valueresearchonline.com/my-investments/</a>		
2. <a href="https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSE3B.pdf">https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSE3B.pdf</a>		

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	2	1	3	3	1	2	2	1	3	3	1	2	1	2
<b>C02</b>	2	3	3	2	1	1	2	3	3	2	1	1	3	2	3
<b>C03</b>	3	2	2	1	3	2	1	2	2	1	3	1	2	3	2
<b>C04</b>	1	1	3	2	1	3	2	1	3	2	1	2	3	1	1
<b>C05</b>	2	3	1	3	2	2	3	3	1	3	2	1	2	2	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Marketing Research and Analytics</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
To introduce the basic concepts of research and methodology of conducting researches in marketing domain, and to provide a foundation to pursue a professional career in Marketing Research domain						
<b>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</b>						
<b>Course</b>	On completion of this course, students will					

<b>Outcomes</b>	
<b>CO 1:</b>	To develop appropriate research designs that use both qualitative and quantitative methods to inform marketing decisions.
<b>CO 2:</b>	To recommend sampling techniques for different research designs and defend their choices.
<b>CO 3:</b>	To collect, analyze, and assess primary and secondary data to solve marketing problems.
<b>CO 4:</b>	To extract valuable information from data through research design, sampling, data collection, and data analysis.
<b>CO 5:</b>	To communicate insights from marketing analytics to their organization to drive data-driven decision making.
<b>Unit I:</b>	<b>Introduction</b> <span style="float: right;"><b>[12 Periods]</b></span>
The Marketing Research System - Definition of MR - Basic and Applied Research - The Marketing Research Process - Types of Research - Steps in Marketing Research Process - Research Design - Data Sources - Marketing Information System - International Market Research.	
<b>Unit II:</b>	<b>Marketing Research</b> <span style="float: right;"><b>[12 Periods]</b></span>
Sampling Process in Marketing Research- Sampling Design and Procedure - Sampling Methods - Non probabilistic sampling Techniques - Probabilistic sampling Techniques - Sample Size determination - Sampling Errors.	
<b>Unit III:</b>	<b>Method of Data Collection</b> <span style="float: right;"><b>[12 Periods]</b></span>
Measurement & Scaling in Marketing Research: Measurement concept - Sources of variation in Measurement, Validity & reliability of Measurement - Attitude measurement - Scaling Procedure.	
<b>Unit IV:</b>	<b>Data Analysis</b> <span style="float: right;"><b>[12 Periods]</b></span>
Data Instruments - Data Collection- Online data collection - Collection of Secondary Data - Collection of Primary Data Methods - Field Operations - Errors and Difficulties in Data Processing, Coding and Editing. Data Analysis - -Hypothesis Testing - Report Writing - Presentation of Data.	
<b>Unit V:</b>	<b>Application of Research</b> <span style="float: right;"><b>[12 Periods]</b></span>
Application of Marketing Research: Product Research - Motivation research - Advertising Research - Sales Control Research - Rural Marketing research - Export Marketing research.	
<b>Text Books:</b>	
1. Research For Marketing Decisions - Paul E. Green & Donald S. Tull - PHI Learning Private Limited - New Delhi - 2009	
<b>Reference Books:</b>	
1. Marketing Research Concept & Cases - Donald R. Cooper & Schindler -Tata Mc Graw Hill Publishing Company Limited - New Delhi - 2006	

2. Marketing Research - S.C. Gupta -Excel Books India -2007															
<b>Web Resources:</b>															
http://dspace.vnbrims.org:13000/jspui/bitstream/123456789/2226/1/Marketing%20Research.pdf															
<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	PS01	PS02	PS03
<b>CO1</b>	1	2	1	3	1	1	2	2	1	2	2	1	2	2	1
<b>CO2</b>	2	1	1	2	1	1	2	1	2	1	1	1	3	1	2
<b>CO3</b>	3	2	2	1	1	2	1	3	2	2	2	1	2	3	3
<b>CO4</b>	1	1	3	2	1	1	2	2	1	1	2	2	1	2	2
<b>CO5</b>	2	3	1	3	2	2	2	2	2	1	2	1	2	1	3

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>International Marketing</b>	4	4	-	-	<b>Elective Theory</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/ <b>Entrepreneurship</b> / 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>	Analyze and perform the functions of marketing in organization at international.	
<b>CO 5:</b>	Demonstrate the critical thinking skills and analyze 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 Books:</b>		
1. International Marketing - Philio R Cateora		
<b>Reference Books:</b>		
1. Marketing Management - Philip Kotler - Eleventh edition 2. Global Marketing Management - Warren J Keegam		
<b>Web Resources:</b>		
<a href="https://onlinecourses.nptel.ac.in/noc20_mg25/preview">https://onlinecourses.nptel.ac.in/noc20_mg25/preview</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	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

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Artificial intelligence in digital marketing</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
AI helps you analyze large amounts of data and predict every customer's buying behavior/decisions.						
<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 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>
Definition of AI- Features of AI- Scope of AI-types of AI-History of Artificial Intelligence- How is Artificial Intelligence Changing the face of Digital Marketing-Importance of AI in DM-AI in Advertising		
<b>Unit II:</b>	<b>AI applications</b>	<b>[12 Periods]</b>
AI applications include advanced web search engines (e.g., Google Search)- recommendation systems (used by YouTube, Amazon, and Netflix)-understanding human speech (such as Siri and Alexa)-self-driving cars (e.g., Waymo)- generative or creative tools (ChatGPT and AI art)-automated decision-making, and competing at the highest level in strategic game systems (such as chess and Go).		
<b>Unit III:</b>	<b>AI in Marketing</b>	<b>[12 Periods]</b>
Google Ads- IBM-RTB House-Sales force- Text - Conversica-Mutiny.		
<b>Unit IV:</b>	<b>AI applications in DM</b>	<b>[12 Periods]</b>
Generating Content- Product Recommendation and Content Curation- Use of AI Chatbots- Chatbot Marketing- Predictive Analysis- Digital Advertising- Online Searches-Email Marketing		
<b>Unit V:</b>	<b>AI and SEO, ML,NLP</b>	<b>[12 Periods]</b>
Improved Keyword Research-Content Optimization- Enhanced User Experience- Predictive SEO-Voice Search Optimization- Visual Search Optimization; Machine Learning- Definition, Importance; how Natural Language Processing (NLP) Influencing Digital Marketing?		
<b>Text Books:</b>		
1. Artificial Intelligence: A Modern Approach - Stuart Russell & Peter Norvig - By Pearson- Third Edition,		
<b>Reference Books:</b>		
1. Artificial Intelligence In Digital Marketing - Mosim Khan - (2020), 2. Artificial Intelligence allied to Digital Marketing - Alex Ferreira do Prado,.		
<b>Web Resources:</b>		
1. <a href="https://builtin.com/artificial-intelligence/ai-in-marketing-advertising">https://builtin.com/artificial-intelligence/ai-in-marketing-advertising</a> 2. <a href="https://www.marketingaiinstitute.com/blog/5-ways-natural-language-processing-nlp-is-changing-digital-marketing">https://www.marketingaiinstitute.com/blog/5-ways-natural-language-processing-nlp-is-changing-digital-marketing</a> .		

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	3	1	3	3	1	2	2	1	3	2	1	2	2	1
<b>C02</b>	2	2	3	2	1	1	2	1	2	1	1	1	3	1	2
<b>C03</b>	3	2	2	1	1	2	1	3	2	1	2	1	2	1	3
<b>C04</b>	1	1	3	2	1	2	2	2	1	2	1	2	1	2	2
<b>C05</b>	2	3	1	3	2	2	1	2	2	1	2	1	2	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Products and Appellate Forums</b>	4	4	0	0	<b>Elective Theory</b>
<b>Course Introduction</b>						
<p>This course provides students with an understanding of various financial products and their relevance in the financial markets. It covers the functions, participants, and organization of financial markets, as well as the different types of financial instruments available. The course also introduces students to fixed income securities and their basic concepts.</p>						

<b>Course Focuson : Skill Development</b>		
<b>Course Outcomes</b>	On completion of this course, students will	
<b>CO1:</b>	Understand the basic structure, function and regulation of financial markets in India.	
<b>CO2:</b>	Understand and comprehend the different products in the banking and financial market sector.	
<b>CO3:</b>	Demonstrate knowledge on the different administrative and regulatory bodies in the India.	
<b>CO4:</b>	Evaluate different ways and methods to resolve and to approach the dispute resolution mechanisms in India concerning the Financial Sector.	
<b>CO5:</b>	Appreciate and demonstrate knowledge on the Insolvency and Bankruptcy code, 2016 along with different strategies to turnaround insolvents from financial distress.	
<b>Unit I:</b>	<b>Functions, Participants, and Organization Instruments and Their Relevance</b>	<b>[12Periods]</b>
Financial market functions and functioning; Overview of financial markets; Trading in financial markets Organization of financial markets; Regulation of trading and securities markets; OTC markets. Financial markets: instruments.; Instruments: classifications; Instruments: types and payoffs; Matching needs and uses; Risk management/ financial planning; Hedging with forwards, futures and options		
<b>Unit II:</b>	<b>Fixed Income Securities: Basic Concepts Financial Products: Consumer Finance</b>	<b>[12Periods]</b>
LIBOR, expressing interest rates in terms of equivalent bond prices; Yield to maturity; term structure of interest rates; Forward interest rates; Duration hedging and convexity; Introduction to Swaps, Credit Derivatives: Interest rate swaps; Equity swaps; Currency and commodity swaps Certificate of deposit (CD); Checking account; Prepaid card; Savings account; Bill payment service Money order; Payroll card; Check cashing service; Auto loan; Mortgage & Reverse Mortgage; Pawn loan Payday loan; Credit builder loan; Credit card; Money or wire transfer service; Peer-to-peer transfer service.		
<b>Unit III:</b>	<b>Financial Products: Corporate Banking and EXIM Finance Financial Regulatory Bodies in India</b>	<b>[12Periods]</b>

<p>Working Capital Finance; Corporate loans; Term Loans; Bill Finance; Bills discounted under domestic letters of credit; Bank Guarantee; Cash Management; Doorstep Banking; Trade Finance: Packing Credit Import/Export Bills Collection / Discounting / Negotiation / Purchase / Rupee Advance, Import/Export LC advising and Advance remittance against imports/exports.</p> <p>Securities and Exchange Board of India (SEBI); Reserve Bank of India (RBI); Insurance Regulatory and Development Authority of India (IRDAI); Pension Funds Regulatory and Development Authority (PFRDA); Association of Mutual Funds in India (AMFI); Ministry of Corporate Affairs (MCA); NFRA Department of Financial Services; Its Function; Financial Sector Legislative Reforms Commission</p>		
<b>Unit IV:</b>	<b>Ombudsman Schemes - Banking; NBFC's and Digital Transactions</b> <b>Insolvency and Bankruptcy Code (IBC)</b>	<b>[12Periods]</b>
<p>Introduction; Jurisdiction, Powers and Duties of Ombudsman; Procedure for Redressal of Grievance Procedure for Filing Complaint; Settlement of Complaint by Agreement; Awards; Appeal Before the Appellate Authority; The Reserve Bank - Integrated Ombudsman Scheme, 2021</p> <p>Historical Background; Report of the Bankruptcy; Law Reforms Committee, Need for the Insolvency and Bankruptcy Code, 2016; Overall scheme of the Insolvency and Bankruptcy Code; Important Definitions Institutions under Insolvency and Bankruptcy Code, 2016.</p>		
<b>Unit V:</b>	<b>IBC - Corporate Insolvency Resolution Process &amp; Strategies</b> <b>IBC - Debt Recovery and Securitization:</b>	<b>[12Periods]</b>
<p>Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval; Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan; Resolution: Restructuring of Equity and Debt; Compromise and Arrangement Acquisition; Takeover and Change of Management; Sale of Assets.</p> <p>Non-performing assets; Asset Reconstruction Companies [ARC]; Security Interest (Enforcement) Rules 2002; Options available with banks e.g., SARFAESI, DRT, etc., Application to the Tribunal/Appellate Tribunal.</p>		
<b>Text Books:</b>		
1. "Indian Financial System: Theory and Practice" - B. Santha Reddy and V. Ravi Anshuman		
<b>Reference Books:</b>		
1. "Financial Markets and Institutions" - Frederic S. Mishkin and Stanley G. Eakins		
1. "Financial Services and Systems" - M. Y. Khan		
Web Source:		
<p><a href="https://nacin.gov.in/resources/file/e-books/12.%20Appeals%20before%20the%20Commissioner%20(Appeals)-updated%20upto%20March-2022.pdf">https://nacin.gov.in/resources/file/e-books/12.%20Appeals%20before%20the%20Commissioner%20(Appeals)-updated%20upto%20March-2022.pdf</a></p>		
<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	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

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Institutions &amp; Markets</b>	4	4	0	0	<b>Elective Theory</b>

<b>Course Introduction.</b>		
This course provides an understanding of the financial system and its components, including financial markets and institutions in India. It covers stock exchanges, money and capital markets, mutual funds, non-banking financial companies, and insurance. Students will learn about the functions and roles of financial institutions, as well as the regulatory framework in which they operate.		
<b>Course Focus on: Skill Development</b>		
<b>Course Outcomes</b>	On completion of this course, students will	
<b>C01:</b>	Examine and comprehend the functions and operations of the financial Institutions.	
<b>C02:</b>	Illustrate adequate knowledge of Capital and Money Markets.	
<b>C03:</b>	Demonstrate the understanding of SEBI and RBI.	
<b>C04:</b>	Acquire adequate knowledge about Banks, NBFCs and Insurance Companies	
<b>C05:</b>	Demonstrate the knowledge of various financial instruments in Indian Market.	
<b>Unit I:</b>	<b>Financial System, Financial Markets in India</b>	<b>[12Periods]</b>
Meaning of Financial System, Nature and Scope, Evolution of Indian Financial System, Organization of Indian Financial System, Indian Financial Institutions, Future of Financial Markets in India, Main components of Banking System in India, Introduction to Indian Financial Markets, Components of Financial Markets, Money Market, Capital Market, Primary Market, Secondary Market, Derivatives Market.		
<b>Unit II:</b>	<b>Stock Exchanges, Money Markets</b>	<b>[12Periods]</b>
Major Stock Exchanges in India, Bombay Stock Exchange, National Stock Exchange, Introduction to SEBI, Activities of SEBI, SEBI and Primary Market, SEBI and Secondary Market Introduction to Money Markets, Components of Money Market, Call Money Market, Commercial Paper, Certificate of Deposits, Treasury Bills, Repurchase Agreements.		
<b>Unit III:</b>	<b>Capital Markets, Cash Equities &amp; Fixed Income</b>	<b>[12Periods]</b>
Introduction to Capital Markets, Structure of Capital Markets, Public Issue, Unlisted Companies, Types of Investors, Dematerialization, Risks in Stock Markets, Evolution of Capital Market in India Cash Equities- Meaning, Characteristics and Trading Mechanism, Fixed Income- Meaning, Characteristics and Trading Mechanism, Regulations governing Cash Equities & Fixed Income market, Risk management in Cash Equities & Fixed Income		
<b>Unit IV:</b>	<b>Reserve Bank of India, Mutual Funds</b>	<b>[12Periods]</b>



Introduction to Reserve Bank of India (RBI), Branches of RBI, Roles and Functions of RBI, RBI norms regarding Capital Adequacy, Asset Classification, Income Recognition, Monetary Control Tools of RBI. Meaning of Mutual Funds, working of a Mutual Fund, Importance of a Mutual Fund, Net Asset Value, Performance Measures of Mutual Funds, Current challenges faced in Mutual Fund industry.															
<b>Unit V:</b>	<b>Non-Banking Financial Companies, Insurance</b>												<b>[12Periods]</b>		
Introduction to NBFCs, Concept and Scope, Difference between Bank and NBFCs, Classification of NBFCs, Regulations of NBFCs, Issues and Challenges faced by NBFCs History of Insurance, Principles of Insurance, Growth of Insurance sector in India, Structure of Insurance sector, Types of Insurances, Important terminology used in Insurance sector.															
<b>Text Books:</b>															
1. "Financial Institutions, Instruments and Markets" by Christopher Viney and Peter Phillips															
<b>Reference Books:</b>															
1. "Investment Banking: Valuation, Leveraged Buyouts, and Mergers and Acquisitions" by Joshua Rosenbaum and Joshua Pearl 2. "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley G. Eakins															
Web Source:															
<a href="https://www.tvu.edu.in/wp-content/themes/thiruvalluvar/pdf/Financial-Intitutions-and-Markets.pdf">https://www.tvu.edu.in/wp-content/themes/thiruvalluvar/pdf/Financial-Intitutions-and-Markets.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>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<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

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Treasury</b>	4	4	0	0	<b>Elective</b>

	Management					Theory
<b>Course Introduction</b>						
This course covers a broad range of topics related to managing financial resources of an organization. The course includes an introduction to treasury management, financial markets and instruments, cash and liquidity management, investment management, risk management, foreign exchange management, regulatory and compliance issues, emerging trends in treasury management, reconciliation, and ISDA and TLC. The course aims to equip students with the knowledge and skills necessary to effectively manage an organization's financial resources and mitigate risks associated with financial management.						
<b>Course Focus on:</b> Skill Development						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO1:</b>	Understand the concept of treasury management and its importance in an investment banking context.					
<b>CO2:</b>	Analyze and evaluate the various financial instruments available for managing liquidity and mitigating risks.					
<b>CO3:</b>	Develop skills in financial forecasting and cash flow management to optimize financial resources.					
<b>CO4:</b>	Learn to apply financial analysis and quantitative techniques to manage currency and interest rate risks.					
<b>CO5:</b>	Understand the regulatory framework governing treasury operations and the best practices for compliance					
<b>Unit I:</b>	<b>Treasury Management, Financial Markets and Instruments</b>					<b>[12Periods]</b>
Definition and scope of treasury management, Objectives of treasury management, Role of treasury department in an organization, Evolution of treasury management. Overview of financial markets, Types of financial instruments, Money market instruments, Capital market instruments, Derivatives and their use in treasury management						
<b>Unit II:</b>	<b>Cash &amp; Liquidity Management, Investment Management</b>					<b>[12Periods]</b>
Basics of cash management, Cash forecasting techniques, Cash pooling and concentration, Cash budgeting and control, Importance of liquidity management, Liquidity risk management, Contingency planning for liquidity. Investment policy and objectives, Types of investments, Investment analysis and evaluation, Investment strategies and portfolio management						
<b>Unit III:</b>	<b>Risk Management &amp; Foreign Exchange Management</b>					<b>[12Periods]</b>

Types of financial risks, Identification and assessment of risks, Risk management strategies, Risk monitoring and control, Risk Evaluation and Prioritization Basics of foreign exchange, Exchange rate risk management, Hedging techniques , Foreign exchange exposure management, Participants in Foreign Exchange Market.															
<b>Unit IV:</b>	<b>Regulatory and Compliance Issues</b>												<b>[12Periods]</b>		
	<b>Emerging Trends in Treasury Management</b>														
Regulatory framework for treasury management, Compliance requirements, Internal controls and audit, Basel III and IV, Know Your Customer (KYC)Requirements, Anti-Money Laundering (AML) Regulations Technological advancements in treasury management, Impact of globalization on treasury management, Sustainability and ethical considerations in treasury management, Prospects of treasury management.															
<b>Unit V:</b>	<b>Reconciliation -ISDA and TLC</b>												<b>[12Periods]</b>		
Definition and importance of reconciliation in investment banking, Types of reconciliations: cash, securities, and position, Reconciliation process and procedures, Differences between internal and external reconciliation, Technology and software used in reconciliation. Introduction to ISDA (International Swaps and Derivatives Association) and TLC (Tri-Party Collateral), Purpose and importance of ISDA and TLC in investment banking, Overview of Tri-Party Collateral (TLC): definition, benefits, and parties involved															
<b>Text Books:</b>															
1. Treasury Management: A Complete Guide to Cash Management, Funding, and Risk Management by Steven M. Bragg															
<b>Reference Books:</b>															
1. Treasury Management: A Practitioner's Handbook by Rajat K. Bose															
2. Treasury Management: The Practitioner's Guide by Clive Marsh															
Web Source:															
<a href="https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf">https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf</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>CO1</b>	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
<b>CO2</b>	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
<b>CO3</b>	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3

<b>CO4</b>	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
<b>CO5</b>	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>

	<b>Strategic Management I</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
To develop an understanding of strategic management concepts and techniques and acquire the ability to apply the same in business situations.						
<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 should gain a comprehensive understanding of key strategic management concepts, including strategic analysis, formulation, implementation, and evaluation.					
<b>CO 2:</b>	It helps to develop the ability to critically analyse internal and external factors affecting an organization's performance and competitive position.					
<b>CO 3:</b>	It should enhance their problem-solving skills, particularly in the context of complex business environments and competitive landscapes.					
<b>CO 4:</b>	Its course should equip students with the skills to make informed strategic decisions, considering various factors such as risk, uncertainty, and long-term implications.					
<b>CO 5:</b>	It should learn how to develop and implement effective strategic plans to achieve organizational objectives and gain a competitive advantage.					
<b>Unit I:</b>	<b>Introduction to Strategic Management</b>				<b>[12 Periods]</b>	
Business Policy-Meaning and Nature of Strategic Management-Business Strategy-Strategic Levels in Organizations-Strategic Management in Government and Not-for-profit organization						
<b>Unit II:</b>	<b>Strategic Management Process</b>				<b>[12 Periods]</b>	
Strategic Planning- strategic Intent - Vision, Mission and Objectives- Strategy Formulation						
<b>Unit III:</b>	<b>Dynamics of Competitive Strategy</b>				<b>[12 Periods]</b>	
Competitive Landscape-Strategic Analysis-Industry and Competitive Analysis-Core Competence Competitive Advantage-Internal and External Analysis-SWOT Analysis						
<b>Unit IV:</b>	<b>Corporate Level Strategies</b>				<b>[12 Periods]</b>	
Concepts and Nature of Corporate Strategy-Strategic Alternatives at Corporate Level-Stability-Growth/Expansion-Business Combinations - Merger and Acquisition-Strategic Alliances-Retrenchment/Turnaround-Combination						
<b>Unit V:</b>	<b>Business Level Strategies</b>				<b>[12 Periods]</b>	
Competitive Strategies at Business Level-Michael Porter's Generic Strategies-Best-Cost Provider Strategy						
<b>Text Books:</b>						
1. Strategic Management - McGraw Hill						

<b>Reference Books:</b>															
1. Business Strategy: Managing Uncertainty, Opportunity, and Enterprise by J.C															
2. Mastering Strategic Management															
<b>Web Resources:</b>															
www.icai.org															
<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>CO1</b>	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
<b>CO2</b>	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
<b>CO3</b>	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
<b>CO4</b>	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
<b>CO5</b>	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type

	<b>Strategic Management II</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
To develop an understanding of strategic management concepts and techniques and acquire the ability to apply the same in business situations.						
<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 understand the need and importance in framing a strategy					
<b>CO 2:</b>	Learn the Strategic Management Process					
<b>CO 3:</b>	To understand the importance of Strategy in business growth and development					
<b>CO 4:</b>	Understand the importance of Strategy in creating competitive edge					
<b>CO 5:</b>	Learn the importance of Innovation, Mergers, Acquisition in Strategic Management.					
<b>Unit I:</b>	<b>Organization and Strategic Leadership</b>				<b>[12 Periods]</b>	
Organization Structure-Strategic Business Unit -Strategic Leadership-Strategy Supportive Culture-Entrepreneurship and Intrapreneurship						
<b>Unit II:</b>	<b>Strategy Implementation and Control</b>				<b>[12 Periods]</b>	
Strategy Implementation-Strategic Change-Strategic Control-Strategy Audit-Business Process Reengineering-Benchmarking						
<b>Unit III:</b>	<b>Functional Level Strategies</b>				<b>[12 Periods]</b>	
Marketing Strategy-Financial Strategy-Operations Strategy-Human Resource Strategy-Research and Development						
<b>Unit IV:</b>	<b>Formulation, Choice, Implementation and Evaluation of Strategy:</b>				<b>[12 Periods]</b>	
Formulation of Strategy-Choices-Stability and Retrenchment Strategies-Competitors Analysis-Customers Analysis-Value Chain Analysis-Evaluation of strategic alternatives- Product portfolio						
<b>Unit V:</b>	<b>Managing Innovation &amp; Restructuring</b>				<b>[12 Periods]</b>	
Managing Innovation and Restructuring-Types of innovation-Corporate Restructuring-Strategy for Acquisition-Merger and Joint Ventures- Managing Mergers and Joint Ventures as Strategy						
<b>Text Books:</b>						
1. Strategic Management - McGraw Hill						
<b>Reference Books:</b>						
1. Business Strategy: Managing Uncertainty, Opportunity, and Enterprise by J.C						

2. Mastering Strategic Management															
<b>Web Resources:</b>															
www.icaai.org															
<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	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

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type



	<b>Audit and Ethics II</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
Using accounts, statutory records, documents and vouchers of an organisation to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern.						
<b>Course Focus on: Skill Development/</b> Entrepreneurship / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will understand financial statements as well as non-financial disclosures present a true and fair view of the concern.					
<b>CO 1:</b>	To get a clear focusses on Audit Documentation.					
<b>CO 2:</b>	To discusses auditor's obligations in different situations of subsequent events					
<b>CO 3:</b>	To validate that an organizations is in conformance with audit report					
<b>CO 4:</b>	To extensively deals with the Audit Procedures in respect of different Category of Entities.					
<b>CO 5:</b>	To helps the students to dealswith Ethics and Terms of Audit Engagements					
<b>Unit I:</b>	<b>Audit Documentation</b>					<b>[12 Periods]</b>
Concept of Audit Documentation. Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation. Completion Memorandum; Ownership and custody of Audit Documentation (SA 230 Audit Documentation).						
<b>Unit II:</b>	<b>Completion and Review</b>					<b>[12 Periods]</b>
Meaning of Subsequent Events. Auditor's obligations in different situations of subsequent events. Procedures for subsequent events. (SA 560 Subsequent Events). Responsibilities of the Auditor with regard to Going Concern Assumption; Objectives of the Auditor regarding Going Concern. Events or Conditions that may cast doubt about Going Concern Assumption. Overview and Introduction of SA 260: Communication with Those Charged with Governance. Overview and Introduction of SA 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management.						
<b>Unit III:</b>	<b>Audit Report:</b>					<b>[12 Periods]</b>
Forming an opinion on the Financial Statements. Auditor's Report- basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements). Communicating key Audit Matters in the Independent Auditor's Report (SA 701) Types of Modified Opinion, Circumstances When a Modification to the Auditor's Opinion is Required, Qualified, Adverse, Disclaimer of Opinion (SA 705 Modification to the Opinion in the Independent Auditor's Report). SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report. Nature of						

Comparative Information. Corresponding Figure; Comparative Financial Statements (SA 710 Comparative Information - Corresponding Figures and Comparative Financial Statements). Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO;															
<b>Unit IV:</b>		<b>Audit of Different Type of Entities</b>											<b>[12 Periods]</b>		
Appointment of Auditor, Audit Procedure and Audit Report in respect of different Category of Entities: Government; Local bodies; Not-for-profit organizations; Trust and Societies, Partnership Firms, Audit of different type of undertakings, i.e., educational institutions, Hotels, Clubs, Hospitals etc. Basics of Limited Liability Partnerships (LLPs)audit and Co-operative Societies Audit. Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.															
<b>Unit V:</b>		<b>Ethics and Terms of Audit Engagements</b>											<b>[12 Periods]</b>		
Meaning of Ethics; Ethics is a State of Mind, Need for Professional Ethics; Principles based approach v Rules based approach (Ethical or Legal) The fundamental principles of Professional Ethics: Integrity; Objectivity; Professional Competence and Due care; Confidentiality; Professional Behaviour. Independence of Auditors. Threats to Independence: Self Interest threats; Self Review threats; Advocacy threats; Familiarity threats; Intimidation threats. Safeguards to Independence; Professional Skepticism, Terms of Audit Engagements Preconditions for an audit; Audit Engagement. Agreement on Audit Engagement Terms. Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements).															
<b>Textbooks:</b>															
1. Principles & Practice Of Auditing - R. G. Saxena - Himalaya Publishing House															
Reference Books:															
1. Principles & Practice Of Auditing - Dinkar Pagare, , Sultan Chand & Sons, 2019 2. Hand book of Practical Auditing - Tandon B. N., Sultan Chand & Sons, 2019															
<b>Web Resources:</b>															
1. <a href="https://resource.cdn.icai.org/74761bos60492-cp2.pdf">https://resource.cdn.icai.org/74761bos60492-cp2.pdf</a> 2. <a href="https://resource.cdn.icai.org/38667bos28184cp2.pdf">https://resource.cdn.icai.org/38667bos28184cp2.pdf</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	PS01	PS02	PS03
<b>CO1</b>	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
<b>CO2</b>	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
<b>CO3</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

<b>Semester</b>	
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Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Human Resource Analytic</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.						
<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>	Gain an understanding of the relevance of HR Analytics in the current business scenario.					
<b>CO 2:</b>	Have an understanding of the models of conducting HR Analytics and understanding of the methods of capturing, examining & purifying data for conduction of HR Analytics.					
<b>CO 3:</b>	Use MS Excel for conduction of HR Analytics for key HR Processes.					
<b>CO 4:</b>	Have an overview of various tools and software technologies used for conduction of descriptive HR Analytics and Visualization of HR Data.					
<b>CO 5:</b>	Appreciate the significance of Predictive and Prescriptive Analytics.					
<b>Unit I:</b>	<b>Introduction to HR Analytics</b>					<b>[12Periods]</b>
History of Different HRM Perspectives - Transition from HRM to HCM and Gaining Sustainable Advantage through HCM - HR Analytics and Changing Role of HR Professionals - Importance and Scope of HR Analytics - Significance of HR Analytics - Benefits of HR Analytics - Levels of Analysis and Conducting analytics - Key Influencers of HR Analytics Process - Big Data Era in HR Analytics - HR Analytics - Linkage to Business Outcomes.						
<b>Unit II:</b>	<b>Understanding HR Analytics</b>					<b>[12 Periods]</b>
Models of HR Analytics - How to Conduct HR Analytics - Understanding HR Data: Importance of Data - Types and Scales of Data; Methods of Capturing Data - Data Examination & Purification - Understanding various HR Metrics from the perspective of HR Analytics.						
<b>Unit III:</b>	<b>Analytics for Key HR Processes Using MS Excel</b>					<b>[12 Periods]</b>
HR Analytics for Recruitment & Selection - Training & Development - Performance Appraisal - Talent Management - Employee Engagement - Compensation Management and Expatriate Management						
<b>Unit IV:</b>	<b>Descriptive Analytics</b>					<b>[12 Periods]</b>
Overview of Select Tools for Conduction HR Analytics: MS Excel - SPSS -Descriptive Analytics in HR: HR Dashboards using MS Excel - Slicing and Dicing of HR Data using MS Excel Pivot Table						

Applications - Data Visualization for Key HR processes.															
<b>Unit V:</b>		<b>Predictive &amp; Prescriptive HR Analytics</b>										<b>[12 Periods]</b>			
Predictive HR Analytics: Correlation -Linear and Multiple Regression - Factor Analysis and Cluster Analysis - Comparison of Means and Analysis of Variance for Manpower Demographics - Employee Satisfaction - Training Effectiveness etc.- Prescriptive HR Analytics - Predictive vs Prescriptive HR Analytics - Future of HR Analytics.															
<b>Text Books:</b>															
1. Rama Shankar Yadav & Sunil Maheshwari, HR Analytics, Wiley, 2021.															
<b>Reference Books:</b>															
1. NishantUppal, Human Resource Analytics, Pearson, 2021.															
2. Bharti Motwani, HR Analytics: Practical Approach Using Python, Wiley, 2021.															
<b>Web Resources:</b>															
<a href="https://www.coursera.org/courses?query=hr%20analytics">https://www.coursera.org/courses?query=hr%20analytics</a>															
<a href="https://onlinecourses.swayam2.ac.in/imb24_mg56/preview">https://onlinecourses.swayam2.ac.in/imb24_mg56/preview</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	1	1	2	1	2	3	2	1	1	2	3	3	2
<b>C02</b>	3	2	1	3	2	3	1	2	2	1	3	1	1	2	1
<b>C03</b>	1	1	3	2	3	2	3	3	1	1	2	2	3	1	3
<b>C04</b>	3	3	2	1	2	3	1	2	3	3	3	2	3	2	2
<b>C05</b>	2	3	2	3	1	1	2	3	2	3	2	3	2	1	3

<b>Semester</b>	
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Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Management &amp; Organizational Behavior</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
Organizational behavior is a foundation of corporate human resources, encompassing elements such as employee retention, engagement, training, and culture. Organizational behavior is a subset of organizational theory which studies a more holistic way of structuring a company and managing its resources.						
<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 have a good understanding on the framework of Organizational Behavior and management along with the Basic Behavioral Science that influence Organizational Behavior.					
<b>CO 2:</b>	To have a understanding on the Theories of Motivation and Work Behavior.					
<b>CO 3:</b>	To understand the influence of Individual and Group Behavior 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.															
<b>Unit V:</b>	<b>Management Approaches and Styles</b>	<b>[12 Periods]</b>													
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.															
<b>Text Books:</b>															
1. Fred Luthans, Organisational Behaviour, Tata Mc Graw-Hill, NewDelhi2021															
<b>Reference Books:</b>															
1. Ricky Griffin, MANAGEMENT: PRINCIPLES & APPLICATIONS, Cengage, New Delhi, 2020. 2. Tripathi & Reddy, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, New Delhi, 2023.															
<b>Web Resources:</b>															
1. <a href="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</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>	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

<b>Semester</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>

	<b>Consumer Behavior</b>	4	4	-	-	<b>Elective Theory</b>
<b>Course Introduction</b>						
To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.						
<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 concept of Consumer Behavior& describe Consumer research process in detail.					
<b>CO 2:</b>	To evaluate the factors affecting consumer behavior in detail.					
<b>CO 3:</b>	To analyze the consumer decision process.					
<b>CO 4:</b>	To assess the impact of consumer's motivation, personality on the buying behavior.					
<b>CO 5:</b>	To impart the basic knowledge of consumer protection rights					
<b>Unit I:</b>	<b>Introduction to Consumer Behavior</b>					<b>[12Periods]</b>
Definition - Nature - Scope - Consumer Behavior's Applications in Marketing - Consumer research process -Defining Research Objectives - Collecting & Evaluating Secondary Data - Primary Research Design - Collecting Primary Data - Analyzing Data & Report Preparation.						
<b>Unit II:</b>	<b>Factors affecting Consumer Behavior</b>					<b>[12 Periods]</b>
Factors influencing Consumer Behavior- External Influences - (Culture, Sub Culture, Social Class, Reference Groups, Family) - Internal Influences- (Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes).						
<b>Unit III:</b>	<b>Consumer Decision Making Process</b>					<b>[12 Periods]</b>
Types of consumer decisions - Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation -Purchase Selection - Post purchase Evaluation - Buying pattern in the new digital era.						
<b>Unit IV:</b>	<b>Consumer Motivation &amp; Personality</b>					<b>[12 Periods]</b>
Consumer Motivation- Needs - Goals - Motive arousal - Maslow's Hierarchy of Needs - Freud's Theory of Motivation - Consumer Personality - Self-concept theory - Psychoanalytic Theory - Neo-Freudian Theory - Trait Theory.						
<b>Unit V:</b>	<b>Marketing Communications, Decision Making Models, Consumer Rights</b>					<b>[12 Periods]</b>
Marketing Communication Process - Types of Communication systems - Interpersonal - Impersonal - Persuasive Communication - Consumer Decision Making Models - Black Box Model						



- Economic model - Howard & Sheth model - Consumer Protection Act 1986, rights of consumers.

**Text Books:**

1. Consumer Behaviour – Satish K Batra, S H HKazmi2020.

**Reference Books:**

1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi 2019.  
2. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi2023.

**Web Resources:**

<https://testbook.com/ugc-net-commerce/consumer-behaviour>  
<https://www.slideshare.net/SwatiSood4/consumer-behaviour-16366816>

**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	2	1	1	2	3	3	2	1	1	1	3	2	2	3
<b>C02</b>	3	2	1	3	1	1	2	1	3	2	1	3	1	1	2
<b>C03</b>	2	1	1	2	2	3	1	3	2	1	1	2	2	3	1
<b>C04</b>	1	3	3	3	2	3	2	2	3	3	3	3	2	3	2
<b>C05</b>	1	2	3	2	3	2	1	3	3	2	2	1	3	1	3