

ETHIRAJ COLLEGE FOR WOMEN, (AUTONOMOUS) CHENNAI-600008

**DEPARTMENT OF COMMERCE
(AIDED & SELF- SUPPORTING)**

**B COM SYLLABUS
(AIDED AND SELF SUPPORTING)**



**CHOICE BASED CREDIT SYSTEM
OUTCOME BASED EDUCATION**

(OFFERED FROM THE ACADEMIC YEAR 2018-19)

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ETHIRAJ COLLEGE FOR WOMEN
DEPARTMENT OF COMMERCE (AIDED & SELF SUPPORTING)
REVISED SYLLABUS FOR 2018 -19

Department of Commerce is revising the syllabi with effect from the academic year 2018-19 under the CBCS (Choice Based Credit System) as specified by the Govt. of Tamil Nadu.

Every academic year is divided into two semesters. Each semester will have a minimum of 90 working days and each day will have 5 working hours. Teaching is organized into a modular pattern of credit courses. Credit is normally related to the number of hours a teacher teaches a particular subject and the number of hours a student spends learning a subject.

REGULATIONS

ELIGIBILITY FOR ADMISSION:

Candidates for admissions to the first year of the degree of Commerce course shall be required to have passed Plus Two examination with Accountancy, Commerce or Business Studies, Mathematics or Business Mathematics, Economics or Computer Science as core subjects or an examination accepted as equivalent thereto by the Syndicate of the University of Madras.

ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the degree only if she has undergone the prescribed course of study for a period of not less than three academic years, passed the examination of all the six semesters prescribed.

COURSE OF STUDY:

The main subject of study for Bachelor Degree shall consist of the following:

PART – I: Languages

PART – II: English

PART – III: Core and Allied subjects

PART – IV: Non Major Electives and Soft Skills

PART–V: Extension Activities/Sports/NCC/RRC/CSS/Rotract /YRC/NSS

PASSING MINIMUM

A Candidate shall be declared to have passed in each theory paper/practical wherever prescribed, if she secured NOT LESS THAN 40% of the marks prescribed for the examination in Part I, II, III & IV.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Successful candidates passing the examination and securing the marks:

i 60% and above in Part III (Core & Allied Subjects) in the aggregate shall be declared to have passed the examination in the FIRST class

ii 50% and above but below 60% in the aggregate shall be declared to have passed the examination in the SECOND class.

iii. 40% and above but below 50% shall be declared to have passed the examination in the THIRD class.

Candidates who pass all the examinations (Part I II III & IV) prescribed for the courses in the FIRST APPEARANCE ONLY are eligible for ranking.

STRUCTURE

Details	No. of Papers	Credits
Major	19	75
Allied	4	20
Elective *	3	15
Part I	Language (2)	6
Part II	English (2)	6
Soft skills **	4	12
Non Major Elective ***	2	4
Environmental Studies	1	2
Value education	1	2
Extension activity		1
TOTAL		143

Self Study Papers – (Additional) **2 credits**
Internship – (Additional) **1 credit**

* Electives are offered to Major Department Students and handled by the Major Departments.

** Soft Skill papers are handled by the Department of English

*** Non Major Elective – C- Handled by the Major Departments offered to other Department Students.

SELF-STUDY COURSES/ADVANCED LEARNER COURSES (OFFERED IN SEMESTER V)

Self-Study Courses are **optional** for the students. The paper will carry 2 credits. They will be treated as extra credits.

These courses will have no instruction by the teachers-the student must learn on her own. The department will provide the syllabus and provide guidance in the form of tutorial if necessary.

These courses must be offered for the benefit of advanced learners. Hence the cognitive level of the course must be higher than the usual UG/PG programme.

Syllabus for the course must be prepared by the department and approved by the BoS. The Course Outline must have 5 units. Course Objectives and Course Outcomes must be provided as well as text-books and other reference material like core/allied papers. No mapping is necessary.

Department BoS can frame eligibility criteria for the paper-an advanced learner can be defined as a student who has obtained distinction in the first two years of study (without any arrears) in the UG and in the first year in the case of PG courses. There will be no Continuous Assessment for Self-Study Courses.

There will be an End-Semester examination along with NME/SKB/Soft Skill papers of 100 marks maximum in case of theory papers. It can also be offered as a project (with a report) and with viva voce examination.

The Self Study Courses will have only single valuation and question papers will have to be set by the Department. Details regarding Registration process and Fees to be collected will be intimated after due approvals are obtained.

COURSE CODE	TITLE OF THE PAPER	CREDITS
CM18/5SS/POI	Principles Of Insurance	2
CM18/5SS/RMT	Retail Management	2
CM18/5SS/ITR	Internship	1

MOOC-Extra Credits Courses

With a view to encourage e-learning and self-directed learning, departments are instructed to encourage their students to enrol for MOOCs offered by NPTEL through the SWAYAM website of the MHRD Government of India.

MOOC-Extra Credits are **optional** and not compulsory.

Students may undertake MOOC courses from the I semester to the V Semester during the undergraduate programme and from the I to the III semester in the Post Graduate Programmes.

MOOC credits obtained in the last semester of study will not be included in the statement of marks issued by the college.

To obtain credits from NPTEL and college the students must pass the proctored exams conducted by NPTEL.

On obtaining certificates from NPTEL the students can produce a copy of the same to the department. These students will be given the credits specified by NPTEL in the consolidated statement of marks as MOOC -Extra Credits

It will be forwarded by the department in the final year along with other extra credits.

NPTEL provides for a Mentor-Mentee system. Under this the Departments may screen the videos in the classroom after college hours, assist students in writing the assignments and attending the examinations.

It is suggested that Departments may assign one teacher in charge of MOOC courses as departmental in charges. They must mentor the students regarding dates of registration, provision of list of domain related courses and dates of examination

GUIDELINES FOR EXTRA CREDIT INTERNSHIPS:

With a view to enhancing practical knowledge of the students and diversifying the learning methodology those departments intending to introduce Internship as a option to UG and PG students are encouraged to do so.

Departments which have already included internships into the UG and PG curriculum as a mandatory component / course may retain the existing form and structure including credits methods of assessment etc., These departments are not eligible to offer extra credit internships to their students.

Those Departments desirous of introducing Extra Credit internships may note the following: Internships are not mandatory at the UG level. Internship will be treated as an extra credit. Students will be given 1 (UG) and 2 (PG) credits for successfully completing Internships. Internships must be of a minimum of 14(UG)-21(Pg) days duration (Excluding holidays). It must be undertaken during the vacation after the second year of study for UG and after the first year for PG students.

Departments may assist students in obtaining internships.

There must be joint college faculty and industry trainer supervision of the Internship. Proper documentation of the Internship is compulsory-Internship Diaries / Log books signed by faculty and trainer must be maintained and Internship certificates (format attached) must be obtained.

On the job-training reports / internship reports must be submitted to the department by the students in the subsequent semester. Internship Certificates with name list must be forwarded in original to the COE in the V and III semesters respectively of UG and PG programmes.

Extra credit obtained though Internships must also be forwarded to the COE in the final semester along with other credit lists.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The programme will produce graduates who will be able to

On obtaining an undergraduate degree the students will be able to:

PEO1: Apply and advance the knowledge and skills acquired, to become a creative professional in their chosen field.

PEO2: Engage in self-directed continuous learning, aimed at global competency, which will promote professional and personal growth

PEO3: Develop management skills and entrepreneurial skills, by harnessing core competencies tempered by values and ethics

PEO4: Work towards achieving economic and social equity for women through application of relevant knowledge

PEO5: Contribute to promoting environmental sustainability and social inclusivity

PROGRAMME OUTCOME (PO)

On completion of the Programme, the learner will be able to:

PO 1: Acquire with conventional as well as contemporary fields in diverse domains of Commerce and Management.

PO 2: Designed for capacity building to various avenues of employment, entrepreneurship and higher education.

PO 3: Acquire the core competencies of business acumen, analytical & critical thinking, and communication skills and employ empirical approach for effective team building, crisis management and business solutions.

PO 4: Apply the knowledge and skills to thrive on the evolving challenges of trade & industry.

PO 5: Analyse the challenges of the dynamic world with a global outlook.

PO 6: Sensitized to ethical and moral issues in business to be more socially responsible

PO7: The program offers comprehensive knowledge on diverse facets of Commerce at the ground level creating a strong base coupled with practical exposure through Projects / Internships and lifelong learning through Self-Study

PROGRAMME SPECIFIC OUTCOME (PSOs)

On completion of the B. Com Programme, the student will be able to

1. Acquire conceptual knowledge in functional areas of business such as Accountancy, Finance, Human Resources, Marketing, Taxation, Information Technology, Operations, Costing, Banking and Law.
2. Put into practice Principles of Accountancy with respect to various forms of Organizations.
3. Apply legal provisions of various Acts relating to Trade and Commerce essential for the smooth conduct of business.
4. Audit and Evaluate tax liability of Individuals and Corporate and the incidence of indirect taxation.
5. Formulate Research plans using Research Concepts and Statistical Tools.
6. Demonstrate the skill of Computer Applications in Commerce, Accounting, Research and Taxation.
7. Gain insight into the functioning of Financial Markets and Services and Decision Making.
8. Exhibit innovative business ideas and skills by perusing Entrepreneurship.
9. Contribute to the Economic welfare of the Nation as well informed individuals.
10. Display professional ethics in key areas of Trade and Commerce

PROGRAMME PROFILE – B. COM

SEMESTER	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	END SEM	TOTAL
I	I	FOUNDATION	LANGUAGE I	3	6	90	40	60	100
I	II	FOUNDATION	FOUNDATION ENGLISH I	3	4	60	40	60	100
I	III	CM18/1C/FAC	FINANCIAL ACCOUNTING	4	6	90	40	60	100
I	III	CM18/1C/BMG	BUSINESS MANAGEMENT	4	4	60	40	60	100
I	III	MA18/1A/BM1	BUSINESS MATHEMATICS I	5	6	90	40	60	100
I	IV	CM18/1N/EPB	ESSENCE OF PRACTICAL BANKING	2	2	30	NA	50	50
I	IV		SOFTSKILLS	3	2	30	NA	50	50
Total				24	30	450	-	-	-
II	I	FOUNDATION	LANGUAGE II	3	6	90	40	60	100
II	II	FOUNDATION	FOUNDATION ENGLISH II	3	4	60	40	60	100
II	III	CM18/2C/AFA	ADVANCED FINANCIAL ACCOUNTING	4	6	90	40	60	100
II	III	CM18/2C/BLP	BANKING THEORY LAW & PRACTICE	4	4	60	40	60	100
II	III	MA18/2A/BM2	BUSINESS MATHEMATICS II	5	6	90	40	60	100
II	IV	CM18/2N/PFN	PERSONAL FINANCE	2	2	30	NA	50	50
II	IV		SOFT SKILLS	3	2	30	NA	50	50
Total				24	30	450	-	-	-
III	III	CM18/3C/CAC	CORPORATE ACCOUNTING	4	6	90	40	60	100
III	III	CM18/3C/MLW	MERCANTILE LAW	4	4	60	40	60	100
III	III	CM18/3C/RMS	RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES	4	5	75	40	60	100
III	III	CM18/3C/ECA	ELEMENTS OF COST ACCOUNTING	4	5	75	40	60	100
III	III	BE18/3A/MET	MICRO ECONOMICS THEORY	5	6	90	40	60	100
III	IV	UG18/3S/EVS	ENVIRONMENTAL STUDIES	2	2	30	40	60	100
III	IV		SOFT SKILLS	3	2	30	40	60	100
Total				26	30	450	-	-	-
IV	III	CM18/4C/CMT	COSTING METHODS AND TECHNIQUES	4	6	90	40	60	100
IV	III	CM18/4C/ITL	INDIRECT TAX LAWS	4	5	75	40	60	100
IV	III	CM18/4C/MAG	MANAGEMENT ACCOUNTING	4	5	75	40	60	100
IV	III	CM18/4C/CAB	COMPUTER APPLICATIONS IN BUSINESS	3	4	60	40	60	100
IV	III	BE18/4A/INE	INTERNATIONAL ECONOMICS	5	6	90	40	60	100
IV	IV	UG18/4C/VED	VALUE EDUCATION	2	2	30	40	60	100
IV	IV		SOFT SKILLS	3	2	30	40	60	100
Total				25	30	450	-	-	-
V	III	CM18/5C/FMG	FINANCIAL MANAGEMENT	4	6	90	40	60	100
V	III	CM18/5C/AUD	AUDITING	4	6	90	40	60	100
V	III	CM18/5E/MKG	MARKETING	5	6	90	40	60	100

		OR CM15/5E/MIS	OR MANAGEMENT OF INFORMATION SYSTEMS						
V	III	CM18/5C/CLP	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	4	6	90	40	60	100
V	III	CM18/5C/IT1	INCOME TAX THEORY LAW AND PRACTICE I	4	6	90	40	60	100
Total				21	30	450	-	-	-
VI	III	CM18/6C/FMS	FINANCIAL MARKETS AND SERVICES	4	6	90	40	60	100
VI	III	CM18/6C/IT2	INCOME TAX THEORY LAW AND PRACTICE II	4	6	90	40	60	100
VI	III	CM18/6C/SAC	SPECIAL ACCOUNTS	4	6	90	40	60	100
VI	III	CM18/6E/HRM OR CM18/6E/CSM	HUMAN RESOURCES MANAGEMENT OR CORPORATE PLANNING & STRATEGIC MANAGEMENT	5	6	90	40	60	100
VI	III	CM18/6E/IEP OR CM18/6E/MSF	INNOVATION AND ENTREPRENEURSHIP OR MARKETING IN SPECIAL FIELDS	5	6	90	40	60	100
Total				22	30	450	-	-	-
Total				142	180	2700	-	-	-
	V		EXTENTION ACTIVITY	1	-	-	-	-	-
Total				143	180	2700	-	-	-

PARTICULARS	CREDITS
TOTAL CREDITS (PART I, II, III, IV)	142
EXTENSION ACTIVITY (IV)	1
TOTAL MINIMUM CREDITS	143
SELF STUDY - PAPERS - (ADDITIONAL)	2
INTERNSHIP (ADDITIONAL)	1

EVALUATION PATTERN FOR CONTINUOUS ASSESSMENT

INTERNAL VALUATION BY COURSE TEACHERS

PART I, II AND III

COMPONENT	TIME	MAX.MARKS	CAMARK
1.*TEST I	2 HRS	50 MARKS(TO BE CONVERTED)	10
2.*TEST II	2 HRS	50 MARKS (TO BE CONVERTED)	10
3. ASSIGNMENT/SEMINAR/FIELD VISIT			10
4. PARTICIPATORY LEARNING			10
TOTAL			40

PART III- PRACTICAL PAPERS (COMPUTER APPLICATIONS IN BUSINESS)

COMPONENT	TIME	MAX.MARKS	CAMARK
1.*TEST I	2 HRS	50 MARKS (TO BE CONVERTED)	20
2.*TEST II	2 HRS	50 MARKS (TO BE CONVERTED)	20
TOTAL			40

CA QUESTION PAPER PATTERN FOR THEORY BASED PAPER

Section	Word Limit	Marks	Total
A-5X2 marks	50	10	50
B-3x8marks	200	24	
C-1x16 marks	500	16	

CA QUESTION PAPER PATTERN FOR ACCOUNTS BASED PAPER

Section	Word Limit	Marks	Total
A-5X2 marks	50	10	50
B-2x5marks	200	10	
C-2x15 marks	500	30	

RUBRICS FOR CONTINUOUS ASSESSMENT

Assignment	Content/originality/Presentation/Schematic Representation and Diagram/Bibliography
Seminar	Organisation/Subject Knowledge/Visual Aids/Confidence level/presentation-Communication and Language
Field Visit	Participation/Preparation/Attitude/Leadership
Participation	Answering Questions/Clearing Doubts/Participating in Group Discussions/Regular Attendance
Case Study	Finding the Problem/Analysis/Solution/Justification
Problem Solving	Understanding Concepts/Formula and Variable Identification/Logical Sequence/Answer
Group Discussion	Preparation/Situation Analysis/Relationship Management/Information Exchange/Delivery Skills
Flipped/Blended Learning	Preparation/Information Exchange/ Group interaction/Clearing doubts

END SEMESTER EVALUATION PATTERN

PART III

SEMSTER I/II/III/IV/V/VI

DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER

MAXIMUM MARKS: 100 TO BE CONVERTED TO 60

PASSING MARK: 40

PART IV

SINGLE VALUATION

WRITTEN TEST

MAXIMUM MARKS: 50

PASSING MARK: 20

PRACTICAL PAPERS

PART III – COMPUTER APPLICATIONS IN BUSINESS

SEMSTER IV

DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER

MAXIMUM MARKS: 100

PASSING MARK: 40

SEMESTER I COURSE PROFILE – B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE I	3	6	90		40	60	100
FOUNDATION	FOUNDATION ENGLISH I	3	4	60		40	60	100
CM18/1C/FAC	FINANCIAL ACCOUNTING	4	6	90	3.3.0	40	60	100
CM18/1C/BMG	BUSINESS MANAGEMENT	4	4	60	2.2.0	40	60	100
MA18/1A/BM1	BUSINESS MATHEMATICS I	5	6	90		40	60	100
CM18/1N/EPB	ESSENCE OF PRACTICAL BANKING	2	2	30	2.0.0	NA	50	50
	SOFTSKILLS	3	2	30		NA	50	50
		24	30	450		-	-	-

SEMESTER – I

FINANCIAL ACCOUNTING

TOTAL HOURS: 90
CREDITS : 4

COURSECODE: CM18/1C/FAC
LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To study the basic concepts and conventions of Accounting.
2. To understand the procedures of Accounting under Single entry system.
3. To foster knowledge on Depreciation Accounting.
4. To be exposed to Accounting techniques with respect to Branches, Departments & Joint venture organizations.
5. To acquire knowledge and applicability of standards mentioned in AS and IND AS.

COURSE OUTLINE

UNIT I

Accounting Structure – Basic Accounting Concepts and Conventions - Accounting Equation - Methods of Accounting – Distinction between Reserves and Provisions –Distinction between Capital and Revenue - Rectification of Errors - Bank Reconciliation Statement

(20hrs)

UNIT II

Single Entry System-Statement of Affairs-Conversion Method

(15 hrs)

UNIT III

Depreciation Accounting-Meaning –Factors causing Depreciation-Methods of providing Depreciation (Theory)-Problems on Straight line Method and Diminishing Balance Method (including change in the method) –Accounting Standard on Depreciation (AS 10) & (AS 28)

(15 hrs)

UNIT IV

Branch Accounts-Dependent Branches-Accounting Treatment-Debtors System-Goods being invoiced at Cost and at Selling price -Stock and Debtors System - Departmental Accounts-Guidelines for Allocation of Expenses - Inter Departmental Transfers at Cost or Selling price (AS 17)

(20 hrs)

UNIT V

Joint Venture Accounts-only Existing and Separate Books - Accounting Standards-Meaning, Importance and Applicability –Specific Accounting Standards – AS 1,9,11,16,29 - Indian Accounting Standards (IND AS)- Difference between AS and IND AS - Transitional provisions for Companies shifting from AS to IND AS (Theory only)

(20 hrs)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition.

REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15th edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

JOURNALS

1. Journal of Finance and Accounting, ISSN Print - 2330-7331, ISSN Online: 2330-7323; Publisher – Science Publishing Group.
2. Journal of Finance and Accounting, ISSN Print - 2333-8849, ISSN Online: 2333-8857; Publisher – Science and Education Publishing Group.
3. Journal of Financial Reporting and Accounting, ISSN - 1985-2517; Publisher - Emerald.
4. International Journal of Accounting and Finance, ISSN online - 1752-8232, ISSN print - 1752-8224; Publisher – InderScience Publishers.
5. International Journal of Managerial and Financial Accounting ,ISSN online - 1753-6723, ISSN print - 1753-6715; Publisher – InderScience Publishers

E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <http://www.yourarticlelibrary.com/accounting/branch-accounts/maintaining-accounts-of-a-dependent-branch-with-procedure/51563>
5. <http://www.yourarticlelibrary.com/accounting/joint-venture-account/accounting-methods-in-joint-venture-transaction-3-methods/51106>
6. <https://www.financialreporting.in/comparison-between-as-ind-as-and-ifrs>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Explain the Basic Accounting principles and also concepts of Bank Reconciliation Statement & Rectification.
CO 2	Outline the notions of Book-keeping under Single entry system and to ascertain profits under the same.
CO 3	Analyse the principles of Accounting on Depreciation with the methods of providing Depreciation on assets.
CO 4	Use the Accounting methods of Dependent Branches and also enhance the significance of Departmental Accounting with Inter Departmental transfers.
CO 5	Prepare Joint Venture Accounts and explain AS & IND AS.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	2	1	1	2	1	3	3	3
CO2	3	3	2	0	1	0	2	3	2	3
CO3	3	3	2	0	1	2	2	2	2	3
CO4	3	3	2	0	1	1	2	1	2	3
CO5	3	3	3	0	1	0	2	2	1	3
AVERAGE	3	3	2.8	0.2	1	1	1.8	2.2	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Problem Solving
 Peer Learning
 Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A-Two Questions from each unit – Consisting of theory and short answer problems Section B- At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C-Not more than one question from any unit. (1 Theory question)
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – I
BUSINESS MANAGEMENT

TOTAL HOURS: 60

CREDITS: 4

COURSE CODE: CM18/1C/BMG

LTP: 2 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the theory and practice of Business Management and its functions.
2. To develop knowledge on different types of Organisations.
3. To study the various elements of Staffing.
4. To expose to the importance of Directing techniques.
5. To introduce the concepts of Communication & Control.

COURSE OUTLINE

UNIT-I

Meaning and Definition of Management-Concepts – Nature and Characteristics – Levels – Importance – Roles and Skills of a Manager – Managerial Functions – Process of Management – Nature and Steps- Henry Fayol’s Fourteen Principles of Management. Planning – Nature – Objectives- Advantages- Limitations –Types – Process – Obstacles. Multi Use Plans – Objectives – Strategy – Policy – Procedures- Single Use Plans. MBO- Concept- Process-Advantages- Limitations. Decision making – Types – Process – Problems and Steps to Overcome.

(18 hours)

UNIT-II

Organising-Meaning – Nature – Steps – Formal and Informal Organisation. Authority – Meaning – Types – Limits. Meaning of Responsibility and Accountability. Delegation – Meaning – Benefits – Demerits – Types – Process – Reasons for Non Delegation –Guidelines for Effective Delegation. Decentralisation of Authority – Advantages – Disadvantages – Centralisation – Advantages and Disadvantages.

(14 hours)

UNIT-III

Staffing – Meaning – Elements and Functions – Importance. Recruitment – Sources – Selection – Procedure – Placement – Orientation. Training- Process – Need and Advantages.

(8 hours)

UNIT-IV

Directing – Meaning – Characteristics – Techniques. Motivation- Meaning-Nature-Importance-Process- Financial and Non-Financial Incentives.Theories of Motivation- Maslow Theory- Herzberg Theory. Leadership-Meaning-Nature-Leadership vs Management- Functions-Importance- Types or Styles of Leadership.

(10 hours)

UNIT-V

Communication – Meaning – Nature – Importance. Channels – Methods –Barriers-Gateways to Make it Effective. Control – Meaning – Nature – Elements – Need – Control Process.

(10 hours)

RECOMMENDED TEXTBOOKS

1. Gupta.C.B., (2018), Business Management, Sultan Chand & Sons, 15th revised edition
2. Prasad L.M., (2018), Principles & Practice of Management, Sultan Chand & Sons, 9th edition.

REFERENCE BOOKS

1. Balaji C.D, (2015), Principles of Management, Margham Pulications.
2. Dinkar Pagare, (2018), Business Management, Sultan Chand & Sons. 6th revised edition.
3. Dipak Kumar Bhattacharyya, (2011), Principles of Management: Text and Cases, Pearson Education India.
4. Neeru Vasishth and Vibhuti Vasishth, (2019), Principles of Management: Text and Cases, Taxman Publications Private Limited, 5th edition.
5. Tripathi P C, (2017), Principles of Management, Mcgraw Hill Education, 6th edition.

JOURNALS

1. Indian Journal of Business Administration & Management, Sciedu Press, ISSN- 1923-4007.
2. International Journal of Management & Technology, Inderscience Publishers, ISSN- 0267-5730.
3. Journal of Business Management & Research, Trans Stellar, ISSN- 2250-2343.
4. The Journal of Indian Management & Strategy, Jagannath International Management School, ISSN- 0973-9335.
5. Asian Journal of Management Cases, Sage Publishing, ISSN- 0972-8201.

E- LEARNING RESOURCES

1. <http://www.universityofcalicut.info/syl/ManagementConceptsBusinessEthics.pdf>
2. <http://www.yourarticlelibrary.com/management/delegation-and-decentralisation-of-authority-business-management/5347>
3. <https://www.managementstudyguide.com/manpower-planning.htm>
4. https://www.tutorialspoint.com/recruitment_and_selection/recruitment_process.htm
5. <http://www.nwlink.com/~donclark/leader/leadstl.html>
6. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/2011-0023_Psychology/030300.scorm1
7. https://www.managementstudyguide.com/business_communication.htm
8. <https://www.managementstudyhq.com/importance-steps-controlling-function-management.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Gain knowledge on the notions of Planning and Decision- making.
CO 2	Outline the concepts of Organising with respect to Authority relationships, Delegation and Decentralisation.
CO 3	Outline the Recruitment process and stages in Selection procedure.
CO 4	Apply the Leadership styles and Motivational Theories in Directing.
CO 5	Explain the principles and conceptions of Communication and control.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	2	1	2	0	3	3	2	3
CO2	3	1	2	1	2	0	3	3	2	3
CO3	3	1	2	1	2	0	3	3	2	3
CO4	3	1	2	1	2	0	3	3	2	3
CO5	3	1	2	1	2	0	3	3	2	3
AVERAGE	3	1	2	1	2	0	3	3	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Problem Solving-Group Discussion-Role Modeling

Quiz - Seminar

Peer Learning

QUESTION PAPER PATTERN

Section	Word Limit	Marks	Total	Special Instructions if any
A-10X2 marks	50	20	100	Section A 2 questions from each unit. Section B At least one question from each unit and not more than 2 from any unit Section C Not more than 1 question from any unit.
B-5/8x8 marks	200	40		
C-2/4x20 marks	500	40		

SEMESTER I

ESSENCE OF PRACTICAL BANKING

(Offered to Other Departments)

TOTAL HOURS: 30

CREDITS: 2

COURSE CODE: CM18/1N/EPB

LTP: 2 0 0

COURSE OBJECTIVES

To enable the students

1. To understand the basic concepts in banking.
2. To identify various operations in banks.
3. To examine the recent trends and technological concepts in banking industry

COURSE OUTLINE

UNIT I

Banker customer relationship-services rendered by banks-types of bank accounts-fixed deposit a/c-savings bank a/c-recurring deposit a/c-opening of current & savings a/c-operating a bank a/c. Negotiable instruments-cheques , drawing, issue, negotiation, essentials of a cheque, crossing of cheques.

(10 Hrs)

UNIT II

Lending operations- secured advances – types of securities- advances against goods- advances against document of title to goods- government securities – corporate securities – LIC – real estate – FDR – Gold ornaments and jewellery

(10 Hrs)

UNIT III

Recent trends in banking-networking system- single window concept-usage of ATM-anywhere banking, anytime banking, home banking-internet banking-online enquiry- PIN-ATM card- debit card, smart card, credit card.

(10 Hrs)

RECOMMENDED TEXTBOOKS

- 1 Sundharam, K. P. M., & Varshney, P. N. (1979). Banking Theory: Law and Practice. Chand.(Reprint 2015)
2. . Gurusamy, S. (2009). Banking Theory Law and Practice. Tata McGraw-Hill Pub..

REFERENCE BOOKS

1. Santhanam. B(2007) ,Banking Theory, Law and Practice, Margham Publications .
- 2 Maheshwari, D. S. Maheshwari (2014): Banking Theory Law and Practice, Kalyani Publications.

JOURNALS

1. Journal of Banking and Finance ISSN: 0378-4266, Elsevier
2. Journal of Finance and Bank Management ISSN: 2333-6064 (Print) ISSN: 2333-6072 (online) American Research Institute for Policy Development.
3. International Journal of Banking, Accounting and Finance – ISSN: 1755-3830(Print) ISSN: 1755-3849 (online), Inderscience Publisher's.

E-LEARNING RESOURCES:

1. <https://www.investopedia.com/terms/a/atm.asp>
2. <https://www.enterprisedges.com/banking-financial-service-trends-india>
3. <http://www.allbankingsolutions.com/Banking-Tutor/Pledge-vs-Hypothecation-vs-Mortgage.htm>

COURSE OUTCOMES

Students will be able to

CO No.	CO STATEMENT
CO 1	To identify the various fundamental concepts in banking industry
CO 2	To compare the lending operations
CO 3	To examine the recent trends and technological concepts in banking industry.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	2	2	1	1	1	2	2	3	3
CO2	3	2	2	1	1	1	2	2	3	3
CO3	3	2	2	1	1	1	2	2	3	3
AVERAGE	3	2	2	1	1	1	2	2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
Blended Classroom-E Content, Videos-
Group Discussion
Quiz-Seminar-
Peer Learning-

QUESTION PAPER PATTERN

Section	Word Limit	Total Marks
A-10/12X5marks	100	50

SEMESTER II COURSE PROFILE B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
FOUNDATION	LANGUAGE II	3	5	75		40	60	100
FOUNDATION	FOUNDATION ENGLISH II	3	5	75		40	60	100
CM18/2C/AFA	ADVANCED FINANCIAL ACCOUNTING	4	6	90	3.3.0	40	60	100
CM18/2C/BLP	BANKING THEORY LAW & PRACTICE	4	4	60	2.2.0	40	60	100
MA18/2A/BM2	BUSINESS MATHEMATICS II	5	6	90		40	60	100
CM18/2N/PFN	PERSONAL FINANCE	2	2	30	2.0.0	NA	50	50
	SOFT SKILLS	3	2	30		NA	50	50
		24	30	450		-	-	-

SEMESTER – II

ADVANCED FINANCIAL ACCOUNTING

TOTAL HOURS: 90
CREDITS : 4

COURSE CODE: CM18/2C/AFA
LTP : 3 3 0

COURSE OBJECTIVES

To enable the students

1. To study the concepts of Partnership and Limited Liability Partnership.
2. To understand Accounting Procedures in Dissolution.
3. To acquire knowledge of Fire Insurance claims Accounting.
4. To be exposed to Accounting techniques with respect to Hire Purchase System.
5. To gain knowledge on Investment Accounting as in AS 13.

COURSE OUTLINE

UNIT-I

Partnership Accounts- Limited Liability Partnership (LLP) (Theory only) - Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & Joint Life Policies) **(24 hrs)**

UNIT-II

Dissolution-Insolvency of a Partner-Garner Vs Murray -Insolvency of more than one and all Partners-Piecemeal Distribution –Proportionate Capital Method and Maximum Loss Method **(22hrs)**

UNIT-III

Insurance- Fire Claims- Loss of Stock– Abnormal Items-Average Clause- Claim for Loss of Profits **(12hrs)**

UNIT IV

Hire Purchase System- Introduction- Instalment Purchase System – Meaning – Difference between Hire purchase System and Instalment Purchase System - Accounting Procedure for High Value Goods-Default and Repossession –Accounting Treatment for Goods of Small Value-Hire Purchase Trading Account-Debtors System-Stock and Debtors System **(22hrs)**

UNIT-V

Investment Accounts-AS13 on Investments -Purchase and Sale of Investments-Cum Interest and Ex-Interest Quotation -Accounting Treatment of Investments-Columnar Investments. **(10hrs)**

THEORY: 20% PROBLEMS:80%

RECOMMENDED TEXTBOOKS

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition.

REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15th edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

JOURNALS

1. Journal of Finance and Accounting, ISSN Print - 2330-7331, ISSN Online: 2330-7323; Publisher – Science Publishing Group.
2. Journal of Finance and Accounting, ISSN Print - 2333-8849, ISSN Online: 2333-8857; Publisher – Science and Education Publishing Group.
3. Journal of Financial Reporting and Accounting, ISSN - 1985-2517; Publisher - Emerald.
4. International Journal of Accounting and Finance, ISSN online - 1752-8232, ISSN print - 1752-8224; Publisher – InderScience Publishers.
5. International Journal of Managerial and Financial Accounting , ISSN online - 1753-6723, ISSN print - 1753-6715; Publisher – InderScience Publishers

E-LEARNING RESOURCES

1. <https://www.toppr.com/guides/accountancy/accounting-for-partnership/>
2. <https://www.ncbi.nlm.nih.gov/books/NBK431100/>
3. <https://www.paisabazaar.com/commercial-insurance/fire-insurance/>
4. <http://www.svtuition.org/2011/07/accounting-for-hire-purchase.html>
5. <http://www.yourarticlelibrary.com/accounting/investment-accounts/meaning-investment-accounts/investment-account-meaning-transactions-and-accounting-treatment/68747>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Explain the knowledge of Accounting principles in Partnership with respect to Admission, Retirement and Death of a partner.
CO 2	Use the principles of Garner Vs Murray in cases of Insolvency of Partners.
CO 3	Prepare the Accounts on Loss of stock claims and Loss of profit claims with respect to Fire Insurance.
CO 4	Analyse the principles of Hire Purchase Accounting for high value goods and small value goods.
CO 5	Outline the concepts of Investment Accounts with Cum-interest and Ex-interest quotations.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	1	0	0	2	3	3	3
CO2	3	3	3	1	0	0	2	2	2	3
CO3	3	3	3	1	0	0	2	2	2	3
CO4	3	3	3	1	0	0	2	2	2	3
CO5	3	3	3	1	0	0	2	2	2	3
AVERAGE	3	3	3	1	0	0	2	2.8	2.2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Problem Solving
 Peer Learning
 Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A-Two Questions from each unit –Consisting of theory and short answer problems Section B- At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C- Not more than one question from any unit. (1 Theory question)
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER II

BANKING THEORY LAW AND PRACTICE

TOTAL HOURS: 60 hrs
CREDITS: 4

COURSE CODE: CM18/2C/BLP
LT-P: 2 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the concepts of Indian Banking and Financial System.
2. Examine on the various Law's relating to banking industry.
3. Analyze the role played by the banking institutions in the economy.
4. Identify the functioning of banks.
5. Apply and evaluate credit facilities against various securities.

COURSE OUTLINE

UNIT I

Definition of Banks - Structure and characteristics of Indian Banking and Financial System (inclusive of co-operative banks). Commercial Banks – Social Responsibilities of banks - Functions–Recent trends in banking services- Credit creation – Mechanism and limitations of credit creation -RBI- Functions- Monetary policy of RBI – Bank rate policy – CRR – Incremental CRR –SLR – Selective credit control. RBI as note issuing authority -as Banker to Govt. – As bankers bank – as lender of last resort – emergency advances – statutory CRR – Collection and furnishing of credit information.

(15hrs)

UNIT II

Introduction to Negotiable Instruments Act 1881 – Definition –Promissory note- Bill of exchange- Cheque – Features –Endorsement of Negotiable Instruments– Essentials of endorsements – Type of Endorsements – Holder and Holder in due course – Holder for Value
(10Hhr)

UNIT III

Relationship between Banker and Customer- Crossing of cheques- Kinds of crossing. Payment of cheques – Precautions to be taken by the paying Banker – Duties of Paying Banker- Statutory protection - Collection of cheques – legal Status of the collecting Bankers- Duties of the collecting Banker – Reserve Bank's Instructions to Collecting Banks.

(15 hrs)

UNIT IV

Loans and advances – principles of sound lending - style of credit – classification of loans and advances – secured and unsecured – credit worthiness of borrowers –NPA &Risk Management- consortium advances – participation certificates – commercial paper.

(10 hrs)

UNIT V

Secured advances - Modes of creating charge – lien – Pledge – hypothecation – mortgage. Types of securities – general principles of secured advances – advances against documents of title to goods - LIC, FDR, Real Estate, gold ornaments and Letter of credit **(10 hrs)**

RECOMMENDED TEXTBOOKS

1. Sundharam, K. P. M., & Varshney, P. N. (1979). Banking Theory: Law and Practice. Chand.(Reprint 2015)
2. Nirmala Prasad. K & Chandradoss .J,(2007) Banking & Financial System, Himalaya Publication edition
3. Gurusamy, S. (2009). Banking Theory Law and Practice. Tata McGraw-Hill Pub..

REFERENCE BOOKS

1. Santhanam. B(2007) ,Banking Theory, Law and Practice,Margham Publications .
- 2 Maheshwari, D. S. Maheshwari (2014): Banking Theory Law and Practice, Kalyani Publications.
3. Shekhar K.C & Lekshmy Shekhar,(2013), Banking Theory and Practice , Vikas Publications
- 4.Gupta. R. K (2001), Banking Theory Law and Practice, Jain Book Agency.
6. Vasanth Desai (1999), Indian Financial Systems Himalaya Publishing House.
5. RBI Bulletin, Trend in commercial Banking

JOURNALS

1. Journal of Banking and Finance ISSN: 0378-4266, Elsevier
2. Journal of Finance and Bank Management ISSN: 2333-6064 (Print) ISSN: 2333-6072 (online) American Research Institute for Policy Development.
3. Indian Journal of Finance ISSN 0973 – 8711, (www.indianjournaloffinance.com).
4. International Journal of Banking, Accounting and Finance – ISSN: 1755-3830(Print) ISSN : 1755-3849 (online), Inderscience Publisher's.
5. International Journal of Money, Banking and Finance. ISSN 2277-9388, (www.ijmbf-wealth.org) Wealth-IJMBF.

E-LEARNING RESOURCES

1. https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2752
2. <https://financialservices.gov.in/sites/default/files/Negotiable%20Instruments%20Act1881.pdf>
3. <https://indianmoney.com/articles/relationship-between-the-banker-and-customer>
4. <https://corporatefinanceinstitute.com/resources/knowledge/other/non-performing-assets-in-indian-banks/>
5. <http://www.allbankingsolutions.com/Banking-Tutor/Pledge-vs-Hypothecation-vs-Mortgage.htm>

Students will be able to

CO No.	CO STATEMENT
CO 1	Identify the concept's of banking
CO 2	Apply Law's relating to banking industry
CO 3	Evaluate the role played by the banking institutions in the economy
CO 4	Assess the working of the banks
CO 5	Compare and analyse various credit facilities.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	2	1	1	1	1	2	2	3	3
CO2	3	2	3	1	1	1	2	2	3	3
CO3	3	1	2	1	1	1	3	2	3	3
CO4	3	2	2	1	1	1	3	2	3	3
CO5	3	1	1	0	1	1	2	3	3	3
AVERAGE	3	1.6	1.8	0.8	1	1	2.4	2.2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Blended Classroom-E Content, Videos-
 Group Discussion
 Quiz-Seminar-
 Peer Learning-

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A – Two Questions from each unit – consisting of short answers. Section B – At least one question from each unit. Not more than 2 questions from each unit. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER –II

PERSONAL FINANCE

(OFFERED TO OTHER DEPARTMENT STUDENTS)

TOTAL HOURS: 30
CREDITS : 2

COURSE CODE: CM18/2N/PFN
LTP: 2 0 0

COURSE OBJECTIVE

To enable the students

1. To understand the components of Personal Finance
2. To enable the students to understand the various tools used in financial calculations
3. To develop comprehensive financial plans in various life situations and tax planning

COURSE OUTLINE

UNIT – I

Personal finance – Importance- Elements- Income, expenditure, savings- Investments- Features of a good investment- Goals.

(10 Hours)

UNIT – II

(Including simple problems only) Returns- Components of returns- Regular returns vs Capital Appreciation- Dividend vs Yield- Simple and Compound rate of return- Compounding, Discounting, Present values and annuities.

(10 Hours)

UNIT –III

Investment Avenues- Traditional products – Gold , chit funds, real estate- Safety products- Small savings, bank deposits, bonds, company deposits- Risky products- Stock, mutual funds- Protection through insurance and personal tax planning & Basics of Portfolio.

(10 Hours)

RECOMMENDED TEXTBOOKS

1. Yaraswy, N. J. (1990). Personal Investment and Tax Planning 1990-91.
2. P.Nandagopal, Investment Handbook.

REFERENCE BOOKS

1. Easterling, E. (2005). Unexpected Returns. Cypress House, Fort Bragg, NC.
2. Garman, E. T., & Forgue, R. (2011). Personal finance. Cengage Learning.
3. Krefetz, G. (1992). The basics of investing. Dearborn Trade Pub.

JOURNALS

- 1) Journal of Personal Finance,ISSN -1540-6261,The Amercian Finance Association.
- 2) Dalal Street Investment Journal, ISSN -0971-7579, DSIJ Pvt. Ltd.
- 3) Indian Journal of Finance,ISSN – 0973-8711- Associated Mangement Consultants private Limited,NewDelhi

E-LEARNING RESOURCES

1. <https://www.financialeducatorsCouncil.org/why-is-personal-finance-important/>
2. <https://www.csic.ntuu.edu.tw/>
3. <https://www.thewealthwisher.com/investment-avenues-for-indian-investors/>

COURSE OUTCOMES

Students will be able to

CO Number	CO STATEMENT
CO 1	Analyse the fundamentals of personal finance
CO 2	Apply the Financial tools in personal finance
CO 3	Critically analyse the areas of investment, portfolio management and tax planning

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	2	2	0	0	0	3	0	2	3
CO2	3	3	2	3	0	0	3	0	2	3
CO3	3	3	3	3	0	0	2	0	2	3
AVERAGE	3	2.6	2.3	2	0	0	2.6	0	2.6	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
Flipped Learning/Blended Classroom
Problem Solving

QUESTION PAPER PATTERN

Section	Word Limit	Marks	Total	Special Instructions if any
A-10/12X5 marks	100 Words	50	50	

SEMESTER III COURSE PROFILE – B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM18/3C/CAC	CORPORATE ACCOUNTING	4	6	90	3.3.0	40	60	100
CM18/3C/MLW	MERCANTILE LAW	4	4	60	3.1.0	40	60	100
CM18/3C/RMS	RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES	4	5	75	3.2.0	40	60	100
CM18/3C/ECA	ELEMENTS OF COST ACCOUNTING	4	5	75	3.2.0	40	60	100
BE18/3A/MET	MICRO ECONOMICS THEORY	5	6	90		40	60	100
UG18/3S/EVS	ENVIRONMENTAL STUDIES	2	2	30		40	60	100
	SOFT SKILLS	3	2	30		40	60	100
		26	30	450		-	-	-

SEMESTER – III

CORPORATE ACCOUNTING

TOTAL HOURS: 90

COURSE CODE: CM18/3C/CAC

CREDITS:4

LTP:3 3 0

COURSE OBJECTIVES

To enable the students

1. To understand the accounting procedure for issue of shares and redemption of preference shares.
2. To understand the accounting treatment for issue and redemption of debentures.
3. To learn the provisions for preparation of Final Accounts of Joint Stock Companies.
4. To understand the accounting principles followed for alteration of share capital.
5. To understand the accounting treatment for winding up of companies.

COURSE OUTLINE

UNIT I

Issue of Shares – Forfeiture and Reissue of Shares – Buy Back of Equity – Redemption of Preference Shares – Underwriting of Shares. **(25 hrs)**

UNIT II

Issue and Redemption of Debentures. **(20 hrs)**

UNIT III

Profits Prior to Incorporation – Final Accounts of Joint Stock Companies as per new guidelines of Schedule III Companies Amendment Act 2017 – Legal Requirements – Calculation of Managerial Remuneration **(20 hrs)**

UNIT IV

Alteration of Share Capital – Internal Reconstruction – Surrender of Shares **(10 hrs)**

UNIT V

Liquidation – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Account -Accounting for Price Level Changes. **(15 hrs)**

THEORY: 20% PROBLEMS:80%

RECOMMENDED TEXTBOOKS

1. Gupta R.L and Radhaswamy M.,(2013) Corporate Accounting I, Sultan Chand & Sons, New Delhi.
2. Reddy T.S & Murthy A,(2014), Corporate Accounting, Volume 1 & 2, Sixth Edition , Margham Publications, Chennai

REFERENCE BOOKS

1. Arulanandam M.A. and Raman K.S; Corporate Accounting; Himalaya Publishing House.
2. Jain S.P, Narang K.L, Agrawal Simmi & Sehgal Monika;(2018) Corporate Accounting-I, Ninth Edition , Kalyani Publishers, Ludhiana.
3. Maheswari S.N; Advanced Accountancy; Volume 1, 10th Edition; Vikas Publishing.
4. Shukla M.C, Grewal T.S. and Gupta S.C; (2019), Corporate Accounting; S Chand & Sons, New Delhi.;
5. Tulsian P C and C A Tulsian Bharat; Corporate Accounting; 2nd Edition; S.Chand & Sons, New Delhi.

JOURNALS

1. Journal of Business Finance and Accounting; Online ISSN:1468-5957; John Wiley & Sons Ltd.
2. Journal of Accounting Auditing and Finance; ISSN: 0148-558X; Sage Publications.
3. International Journal of Corporate Finance and Accounting; ISSN: 2334-4629; IGI Global.
4. The Journal of Corporate Accounting and Finance; Online ISSN: 0097-0053; Wiley Periodicals Inc.
5. The CPA Journal; New York State Society of CPAs.
6. Journal of Accounting Research; Online ISSN: 1475-679X; University of Chicago Booth School of Business.

E-LEARNING RESOURCES

1. <https://commerceease.com/terms-of-issue-of-shares/>
2. <http://www.accountingnotes.net/debentures/redemption-of-debentures>
3. <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
4. <http://www.mca.gov.in/SearchableActs/Schedule3.html>
5. <https://blog.ipleaders.in/rules-share-capital-alteration/>
6. <http://www.accounting.pl/en/liquidations>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Analyse the accounting treatment of issue of shares and redemption of preference shares.
CO 2	Prepare accounts relating to issue and redemption of debentures.
CO 3	Prepare Statement of Profit & Loss and Balance Sheet of Joint Stock Companies as per Schedule III, Companies Amendment Act 2017.
CO 4	Appreciate the accounting practices followed in alteration or reduction of share capital.
CO 5	Apply accounting principles in preparation of Statement of Affairs and final Statement of Accounts with respect to winding up of companies

MAPPING-COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	2	0	2	1	2	2	2
CO2	3	3	3	2	0	2	1	2	2	2
CO3	3	3	3	3	0	3	1	2	2	2
CO4	3	3	3	3	0	2	0	2	2	2
CO5	3	3	3	3	0	2	0	2	2	2
AVERAGE	3	3	3	2.6	0	2.2	0.6	2	2	2

KEY: **STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0**

TEACHING METHODOLOGY

Lecture (Chalk and Talk), Problem Solving, Quiz-Seminar-Assignments, Peer Learning, Flipped Learning/Blended Classroom

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A must have theory questions and short answer problems. Two Questions from each unit Section B must have 2 theory questions and 6problems. At least one question from each unit Section C must have 1 theory question and 3 problems Not more than one question from any unit
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – III

MERCANTILE LAW

TOTAL HOURS : 60
CREDITS: 4

COURSE CODE :CM18/3C/MLW
L T P : 3 1 0

COURSE OBJECTIVES

To enable students

1. To gain insight on the law governing general contracts.
2. To be aware about the mode of engaging in contracts and performance of the same, and the remedies available for breach of contract.
3. To understand the creation and termination of contract of Agency.
4. To gain insight on legal rules relating to Indemnity, Guarantee Bailment and Pledge.
5. To be aware of legal provisions relating to Sale of Goods Act.

COURSE OUTLINE

UNIT I

Introduction – Nature of Contract – offer and Acceptance – Consideration – Capacity to Contract – Free Consent

(10 HRS)

UNIT II

Legality of Object – void Contracts – Contingent Contracts – Performance of Contract – Discharge of Contract – Remedies for Breach of Contract – Quasi Contracts.

(20 HRS)

UNIT III

Contract of Agency – Creation – Classification of Agents – Principal Agent Relationships – Delegation of Authority – Personal Liability of Agent – Termination of Agency.

(10 HRS)

UNIT IV

Indemnity – Guarantee – Bailment - Pledge – Lien – Hypothecation – Charge – Mortgage.

(10 HRS)

UNIT V

Sale of Goods – Conditions and Warranties – Transfer of Property – Performance – Rights of an Unpaid Seller.

(10 HRS)

RECOMMENDED TEXTBOOKS

1. Kapoor N.D., *Elements of Mercantile law*, Sultan chand & co. 30th Ed.
2. Kapoor N.D., *Business laws*, sultan chand & co. 28th Ed.

REFERENCE BOOKS

1. Krishnan Nair, *Law of contracts*, Orient Longman Publishers.
2. Indian contract Act, 1872. – Bare act.
3. Sale of goods act, 1930. – Bare act.
4. Pillai R.S.N and Bhagavathi, *Business Law*, 3rd Ed., S.Chand & co.
5. Gulshan S.S.& Kapoor G.K., *Business Laws* 9th Ed New Age International,
6. Sreenivasan M.R., *Business law* 2nd Ed Margham Publication.
7. Tulsian P.C. *Business Laws*, Tata Mcgraw Hill New Delhi.

JOURNALS

1. International Journal of Law, Crime and Justice, Elsevier Publications, ISSN: 1756-0616
2. Journal of National Law University Delhi, Sage Publications,ISSN: 2277-4017
3. Journal of Legal Studies & Research (JLSR), The Law Brigade Publisher (India) ISSN 2455-2437

E-LEARNING RESOURCES

1. <https://www.netlawman.co.in/ia/indian-contract-act>
2. https://www.tutorialspoint.com/business_law/business_law_of_contract_act.htm
3. <https://courses.lumenlearning.com/masterybusinesslaw/chapter/introduction-to-agency-and-the-types-of-agents/>
4. <http://www.simplynotes.in/m-comb-com-2/special-contracts-indemnity-guarantee-bailment-and-pledge-agency/>
5. <https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/>
6. <https://www.lawteacher.net>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Apply basic elements required to enter into a valid contract under the Indian Contract Act 1872
CO 2	Outline the remedies available to individuals in case of breach of contract.
CO 3	Analyse the relationship between agent and principal and its legalities
CO 4	Understand legal provisions relating to Indemnity, Guarantee, Bailment & Pledge.
CO 5	Gain knowledge on the main principles which govern trade and business under the Sale of Goods Act 1872

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	3	2	0	0	2	2	2	3
CO2	3	1	3	2	0	0	2	2	2	3
CO3	3	2	3	2	0	0	2	2	3	3
CO4	3	1	3	2	0	0	2	1	2	3
CO5	3	1	3	2	0	0	2	3	2	3
AVERAGE	3	1.2	3	2	0	0	2	2	2.2	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Quiz-Seminar-Assignments
 Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A – 2 questions from each unit Section B – at least one question from each unit and not more than 2 questions from one unit Section C Not more than one question from any unit
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER III

RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: CM18/3C/RMS
LTP : 3 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the concept of research and measurement techniques towards report writing.
2. To generate and evaluate an appropriate research design and methods of data collection.
3. to apply correlation and regression analysis.
4. To understand the meaning and process of hypothesis testing (including one sample and two sample test)
5. To understand the concept of independence of attributes

COURSE OUTLINE

UNIT-I

Introduction to Research- Definition, Types, Importance, Process.Measurement - Meaning, Measurement Scales-Nominal, Ordinal, Interval & Ratio Scales. Analysis & Interpretation . Report Writing. **(25 Hrs)**

UNIT-II

Data Collection . Sampling and Methods of Sampling -Probability Sampling Methods – Simple Sampling & Restricted Random Sampling-Stratified, Systematic & Cluster.Non Probability Sampling Methods-Judgement, Convenience & Quota Sampling.

(10 Hrs)

UNIT-III Correlation & Regression Analysis. Time Series-Introduction ,Utility, Components-Measurement of Trend- Method of Least Squares-Straight & Parabolic Curve only, Seasonal Variation-Simple Average.

(15 Hrs)

UNIT-IV

Testing of Hypothesis- Large Sample Tests- Significance of Difference between Means ,Variances & Proportions - Small Sample Tests-t test, F test

(15 Hrs)

UNIT-V Non parametric tests – Chi-square Test for Independence of Attributes & Homogeneity. ANOVA – One way & Two way Classification

(10 Hrs)

RECOMMENDED TEXT BOOKS

1. Gupta, S. P. Statistical Methods (2004). *Sultan Chand & Sons Publisher, New Delhi.*
2. Vittal, P. R. (1997). Business Statistics and Operations Research. *Margham Publication Chennai.*

REFERENCE BOOKS

1. Kothari, C. R. (2003). New Age International (P) Ltd. *Research methodology*.
2. Vohra, N. D. (2012). *Business Statistics*.
3. Elhance, D. N. (1957). *Fundamentals of statistics*. Kitab Mahal: Allahabad.
4. Sharma, J. K. (2007). *Business statistics*. Pearson Education India
5. Coleman, S., Greenfield, T., Stewardson, D., & Montgomery, D. C. (Eds.). (2008). *Statistical practice in business and industry* (Vol. 72). John Wiley & Sons.

JOURNALS

1. Journal of Research Practice, ISSN 1712-851X, AU Press
2. International Journal of Social Research Methodology , Online ISSN: 1464-5300, Taylor and Francis online

E-LEARNING RESOURCES

1. <https://www.mymarketresearchmethods.com/types-of-data-nominal-ordinal-interval-ratio/>
2. <https://stattrek.com/survey-research/sampling-methods.aspx>
3. http://sphweb.bumc.bu.edu/otlt/MPH-Modules/BS/BS704_Multivariable/BS704_Multivariable5.html
4. <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>
5. <https://www.statisticssolutions.com/using-chi-square-statistic-in-research/>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Identify the various kinds of research and outline the appropriate research design and process
CO 2	Apply quantitative and qualitative methods for data Collection , analysis and interpretation for business related research problem
CO 3	Compute ,Analyse and interpret the results of bivariate and multivariate regression and correlation analysis.
CO 4	Formulate hypothesis and select appropriate test according to the sample size
CO 5	Use the appropriate non- parametric test in hypothesis testing.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	2	0	3	1	0	2	2	3
CO2	3	0	2	0	3	1	0	1	2	3
CO3	3	0	3	0	3	3	2	2	2	3
CO4	3	0	2	0	3	3	2	2	2	3
CO5	3	1	2	0	3	3	2	2	2	3
AVERAGE	3	0.2	2.2	0	3	2.2	1.2	1.8	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Videos-Problem Solving - Quiz
 Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A –2 questions from each unit Section – B – atleast 1 question from each unit. Not more than 2 from any unit (2 theory) Section C – Not more than 1 question from any unit (1 theory)
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – III

ELEMENTS OF COST ACCOUNTING

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: CM18/3C/ECA
LTP: 3 2 0

COURSE OBJECTIVES

To enable the students:

- 1) To learn the concepts and principles of cost accounting
- 2) To understand the importance of Cost Control
- 3) To understand the control of cost relating to various material losses
- 4) To understand accounting and control of labour cost
- 5) To acquire knowledge on overhead costing involving classification, allocation, apportionment and absorption of overheads

COURSE OUTLINE

UNIT-I

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, Scope, Objectives, Importance, Advantages and limitations of Cost Accounting – Cost centre – Profit centre . Meaning of Activity Based Costing. **(5 hrs)**

UNIT-II

Cost Classification and Cost Concepts – Elements of Cost – Preparation of Cost Sheets – Tenders and Quotations. **(12 hrs)**

UNIT-III

Material Management and Stores Control – Purchase routine- Stock levels – Stock Turnover Ratio – Bin card – Stores Ledger – Perpetual Inventory System – ABC method of Stock Control – Material Handling – Control of Wastage, Scrap, Spoilage and Defectives – Pricing of Issues – FIFO, LIFO, HIFO, Base Stock, Simple Average, Weighted Average, Standard Price, Inflated Price and Market Price Methods. **(18 hrs)**

UNIT-IV

Labour cost – Time card and Job Card – Overtime and Idle Time – Labour Turnover – Methods of Wage Payment – Methods of Incentive Schemes. **(22 hrs)**

UNIT-V

Overheads – Factory, Administration, Selling and Distribution – Classification – Allocation – Apportionment and Absorption of Factory Overheads - Machine hour Rate method. **(18 hrs)**

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Jain S.P. and Narang K. L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Murthy A. and Gurusamy S., Cost Accounting, Vijay Nicole, Chennai
3. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
4. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
5. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand, New Delhi

JOURNALS

1. The Indian Journal of Accounting. ISSN 0927-1479, Indian Accountitng Association
2. Journal of Cost Analysis & Parametrics. Print ISSN 1941-658X. Online ISSN 2160-4746. Taylor & Francis
3. Journal of Cost Management. ISSN 1092-8057. WG & C
4. The International Journal of Accounting. ISSN 1094-4060. E-ISSN- 2213-3933

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning-objectives-principles-and-objections/55218>
2. <http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-and-preparation/7505>
3. http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>
5. <http://www.preservearticles.com/cost-accounting/here-are-your-brief-notes-on-allocated-and-apportionment-of-overheads/12305>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the basic principles and concepts of cost accounting
CO 2	Prepare the statement of Cost and Provide insight into control of cost
CO 3	Prepare the statements relating to material purchase, issue and losses
CO 4	Compute the Labour cost under various remuneration schemes
CO 5	Analysis the different methods to compute overhead cost

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	1	1	1	3	2	1	3	3
CO2	3	3	1	1	1	1	2	1	3	3
CO3	3	3	1	1	1	3	2	1	3	3
CO4	3	3	2	1	1	1	2	1	3	3
CO5	3	3	1	1	1	1	2	1	3	3
AVERAGE	3	3	1.2	1	1	1.8,	2	1	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED- 1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk LCD), Problem Solving, Group Discussion, Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C - Not more than one question from any unit. (1 Theory question)
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER IV COURSE PROFILE – B.COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM18/4C/CMT	COSTING METHODS AND TECHNIQUES	4	6	90	3.3.0	40	60	100
CM18/4C/ITL	INDIRECT TAX LAWS	4	5	75	3.2.0	40	60	100
CM18/4C/MAG	MANAGEMENT ACCOUNTING	4	5	75	3.2.0	40	60	100
CM18/4C/CAB	COMPUTER APPLICATIONS IN BUSINESS	3	4	60	2.0.2	40	60	100
BE18/4A/INE	INTERNATIONAL ECONOMICS	5	6	90		40	60	100
UG18/4C/VED	VALUE EDUCATION	2	2	30		40	60	100
	SOFT SKILLS	3	2	30		40	60	100
		25	30	450		-	-	-

SEMESTER – IV

COSTING METHODS AND TECHNIQUES

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: CM18/4C/CMT
LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

- 1) To understand the need for reconciliation of profits between Cost Accounting and Financial Accounting
- 2) To understand the principles of Job and Batch costing systems and construction Contract costing
- 3) To compute the cost of maintenance of transport service.
- 4) To ascertain the cost of the product at each stage of the manufacturing.
- 5) To understand marginal costing techniques as a decision making tool

COURSE OUTLINE

UNIT I

Reconciliation of Cost and Financial Accounts – Importance – Need – Procedure for Reconciliation.

(12 hrs)

UNIT II

Job Costing – Batch costing – Contract costing – Concepts, Difference - Profit or Loss on Contract – Practical Problems

(18 hrs)

UNIT III

Operating Costing – Transport Costing – Cost Units - Transport Costing Procedure.

(13 hrs)

UNIT IV

Process Costing – Features – Advantages – Limitations- Process Losses- Equivalent Units (excluding Inter Process Profits) – Process Accounts

(23 hrs)

UNIT V

Marginal Costing – Features, Advantages, Limitations – Marginal Costing and Absorption Costing – CVP Analysis – Break Even Analysis - Applications of Marginal Costing and Decision Making (Key factor, Make or buy decision, Idle facilities contribution, Plant merger decision, Product mix or Sales mix ,Export decision, Increment analysis ,Product elimination, Plant or Equipment Purchase decision)

(24 hrs)

THEORY: 20% PROBLEMS:80%

RECOMMENDED TEXTBOOKS

1. Jain S.P. and Narang K. L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Murthy A. and Gurusamy S., Cost Accounting, Vijay Nicole, Chennai
3. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand,New Delhi
4. Saxena V.K. and Vashist C.D , Cost Accounting, Sultan Chand & Sons, New Delhi
5. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand

JOURNALS

1. The Indian Journal of Accounting. ISSN 0927-1479, Indian Accounting Association
2. Journal of Cost Analysis & Parametrics. Print ISSN 1941-658X. Online ISSN 2160-4746. Taylor & Francis
3. Journal of Cost Management. ISSN 1092-8057. WG & C
4. The International Journal of Accounting. ISSN 1094-4060. E-ISSN- 2213-3933

E- LEARNING RESOURCES

1. <http://www.accountingnotes.net/cost-accounting/reconciliation-of-cost-and-financial-accounts/4509>
2. <https://www.businesswritingservices.org/cost-accounting-sp-962412722/951-batch-costing-and-contract-costing>
3. <http://www.accountancyknowledge.com/process-costing-problems-and-solutions/>
4. <https://www.fundamentalsofaccounting.org/service-costing/>
5. <https://www.accountingtools.com/articles/what-is-marginal-cost.html>

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement
CO 1	Reconcile the profits between Cost and Financial accountings
CO 2	Analysis the principles of computing profits with relating to job and Batch order costing system and construction contract costing
CO 3	Assess the cost of maintenance of transport service
CO 4	Evaluate the cost of the product at each stage of manufacturing.
CO 5	Make decisions based on techniques of marginal costing

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	1	1	2	1	1	1	3	3
CO2	3	3	1	1	2	3	1	1	3	3
CO3	3	3	1	1	2	1	1	1	3	3
CO4	3	3	1	1	2	1	1	1	3	3
CO5	3	3	1	1	3	1	3	1	3	3
AVERAGE	3	3	1	1	2.2	1.4	1.4	1	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY
CORRELATED- 1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk LCD), Problem Solving, Group Discussion, Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C - Not more than one question from any unit. (1 Theory question)
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – IV

INDIRECT TAX LAWS

TOTAL HOURS: 75 HOURS
CREDITS: 4

COURSE CODE: CM18/4C/ITL
LTP: 3 2 0

COURSE OBJECTIVES

To enable the students

1. To gain knowledge on the principle of Indirect tax laws.
2. To understand the procedural aspects of CGST.
3. To familiarize the functional aspects of Indirect taxation.
4. To understand the IGST & SGST laws.
5. To understand the types & valuation of goods under Customs Act.

COURSE OUTLINE

UNIT I

Tax – Features – Canons – Objectives of Taxation - Tax Vs Duty – Direct Tax Vs Indirect Tax – Powers of Union / States – Types of Indirect Taxes-GST Overview.

(8hrs)

UNIT II

Procedural aspect : CGST ACT- Definitions - Basis of Levy- Registration-Composition Scheme-Transition Provisions-Supply of goods-Supply of Services-Types of Supply-Composite Supply and Mixed Supply– Time of Supply-Valuation of Supply – Reverse Charge Mechanism – Input Tax Credit-Blocked Credit- Input tax reversal- Books and Records-Ecommerce- Electronic cash ledger & E-way bill.

(20hrs)

UNIT III

Functional Aspect : Returns-Offences and Penalties- Assessment-Refunds.

(10hrs)

UNIT IV

IGST ACT- Short Title and Commencement – Definition- Types of Supply-Zero Rated Supply-Export of Goods-Export of Services-Import of goods-Import of Services-High Sea sales-Place of Supply- Refunds.

SGST ACTS- Power to levy and Collection- UTGST ACT- Power to levy and Collection-GST (Compensation to States)Act.

(20 hrs)

UNIT V

Customs Act – Objectives – Levy and Collection – Classification of Goods – Procedure for Assessment and Payment of Customs Duty – Types of Customs Duty – Valuation of Goods – Clearance of Goods – Warehousing Provisions - Duty Drawback Provisions.

(17 hrs)

100 % THEORY

RECOMMENDED TEXTBOOKS

1. Datey, V.S. (2018), GST Law&Practice with Customs&FTP. Taxmann Publication Pvt.Ltd. ,New Delhi,.
2. Singhania.V.S., & Singhania, M. (2019), *Students' Guide to Income Tax*. Taxmann Publications Pvt.

REFERENCE BOOKS

1. Reddy, T. S. Y, Hariprasad Reddy (2019), Business Taxation (Indirect Taxes)., *Margam Publication*.
2. Datey.V.S. ,(2018) ,Customs Law Practice & Procedures, Taxmann Publication Pvt.Ltd. ,New Delhi, Manoharan. T.N., Hari.G.R,(2019), Students handbook on Taxation, Snow White Publication Pvt. Ltd,.
3. Mohammad. Rafi, (2019), Indirect Tax Laws, Bharat publication.
4. Datey.V.S.,(2019), GST Ready Reckoner , Taxmann Publication,.

JOURNALS

1. International Journal of Accounting and Taxation, ISSN: 2372-4978 (Print Version) ISSN: 2372-4986 (Electronic Version).
2. Tax Journal, LexisNexis.
3. Journal of International Accounting, auditing and taxation, Elsevier, ISSN:1061-9518.

E-LEARNING RESOURCES

1. <https://www.knowledgiate.com/canons-of-taxation/>
2. <https://www.indiafilings.com/gst-portal/igst-act/application-provisions-central-goods-services.tax-act?pageno=2>
3. <http://www.gstcouncil.gov.in/cgst-rules>
4. <https://cleartax.in/s/gst-penalties-and-appeals>
5. <http://www.gstcouncil.gov.in/igst-notifications>
6. <http://www.cbic.gov.in/htdocs-cbec/customs/cs-acts-botm>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the basic concepts of taxation.
CO 2	Assess the framework of time, place of supply, reverse charge mechanism & related provisions.
CO 3	Acquire the knowledge on the basis of assessment & returns to be filed.
CO 4	Acquire knowledge on the basis of levy & provision relating to the supply of IGST & SGST.
CO 5	Gain knowledge on Customs Act & related provisions.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	3	3	0	0	0	0	3	2
CO2	3	1	3	3	0	2	0	2	3	3
CO3	3	0	3	3	0	1	0	0	3	3
CO4	3	0	3	3	0	1	0	2	2	3
CO5	3	1	3	3	0	1	0	2	3	3
AVERAGE	3	0.6	3	3	0	1	0	1.2	2.8	2.8

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
Peer Learning
Quiz-Seminar
Flipped Learning/Blended Classroom-E Content, Videos

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A 2 questions from each unit Section B At least 1 from each unit and not more than 2 from any unit Section C not more than 1 from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/3x20 marks	500	40		

SEMESTER – IV

MANAGEMENT ACCOUNTING

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: CM18/4C/MAG
LTP: 3 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the basic concepts of management accounting and its techniques.
2. To read, interpret and analyse the financial statements.
3. To impart knowledge of cash flow and fund flow statements.
4. To provide an understanding of various types of budgets
5. To acquire knowledge on variance analysis

COURSE OUTLINE

UNIT I

Management Accounting-Meaning-Scope- Importance and Limitations-Management Accounting Vs Cost Accounting, Management Accounting Vs Financial Accounting, HRA (Theory only) **(5hrs)**

UNIT II

Analysis and Interpretation of Financial Statements-Nature-Types of Financial Analysis-Methods-Techniques of Financial Analysis-Comparative statements, Common Size statement and Trend Analysis – Economic value addition and Du Pont (Theory only) – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios, Interpretation, Benefits and Limitations. **(20hrs)**

UNIT III

Fund Flow: Concept of Funds, sources and uses of funds (Theory Only).
Cash Flow-Utility of Cash Flow statement-construction of cash flow statement as per AS 3-Distinction between Fund Flow and Cash Flow Statements. **(18hrs)**

UNIT IV

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility. **(12hrs)**

UNIT V

Standard Costing: Meaning and applicability - Variance Analysis: Meaning and significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances. **(20hrs)**

THEORY: 20% PROBLEMS:80%

RECOMMENDED TEXTBOOKS

1. Maheswari, D. S, “Principles of Management Accounting” Sultan Chand & Sons. *Delhi-53, 17th Edition*
2. Reddy, T. S., & Murthy, A, Financial accounting. *Margham Publication, 15th Edition.*

REFERENCE BOOKS

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. *Management Accounting.*
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, *Vijay Nicole*
5. Srinivasan, N. P., & Murugan, M. S.,. *Accounting for management.* S. Chand.

JOURNALS

1. International Journal of Behavioural Accounting and Finance, INDERSCIENCE Publishers, ISSN 1753-1977
2. The Management Accountant Journal, Dr. Ketharaju Siva Venkata Sesha Giri Rao, ISSN 09723528

E-LEARNING RESOURCES

1. <http://www.accountingnotes.net/management-accounting/management-accounting-meaning-limitations-and-scope/5859>
2. <https://www.wallstreetmojo.com/ratio-analysis/>
3. <https://www.accountingtools.com/articles/how-to-prepare-a-cash-flow-statement.html?rq=cash%20flow%20statement>
4. <https://courses.lumenlearning.com/sac-managacct/chapter/introduction-to-budgeting-and-budgeting-processes/>
5. <http://www.accountingnotes.net/cost-accounting/variance-analysis/what-is-variance-analysis-cost-accounting/10656>

COURSE OUTCOMES

The students will be able to

CO NO	CO STATEMENT
CO 1	Understand the basic concepts of management accounting and human resource accounting
CO 2	Analyse and interpret financial statements with the help of ratio analysis.
CO 3	Prepare cash flow statement as per AS III and understand the concept of fund flow.
CO 4	Analyze budgeting techniques for forecasting
CO 5	Compute the various cost variances

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	1	1	2	1	2	3	3
CO2	3	3	2	1	1	0	2	1	2	3
CO3	3	3	2	1	1	0	2	1	2	3
CO4	3	3	2	1	1	3	3	2	3	3
CO5	3	3	2	1	1	0	2	1	2	3
AVERAGE	3	3	2.2	1	1	1	2	1.4	2.4	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk LCD), Problem Solving, Group Discussion, Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. (2 Theory questions) Section C - Not more than one question from any unit. (1 Theory question)
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – IV

COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL ONLY)

TOTAL HOURS: 60
CREDITS: 3

COURSE CODE: CM18/4C/CAB
LTP: 2 0 2

COURSE OBJECTIVES

To enable the students

- 1) To understand the basic functions of MS office Excel.
- 2) To gain knowledge in the functions of Excel.
- 3) To learn about SPSS software and perform different kinds of statistical tests.
- 4) To understand tally software & to maintain computerized accounts of a business concern.
- 5) To discuss how inventory is accounted in Tally.

COURSE OUTLINE

UNIT I

MS Excel: Workbook and Worksheet –Entering Data, Editing, Formatting; Referencing Cells; Data – Sort, Filter, Subtotal, Validate, Table. **(15 hrs)**

UNIT II

MS Excel: Functions in Excel; Goal Seek; Scenario; Pivot Table; What-if-analysis; vlookup and hlookup; Charts and Graphs. **(15 hrs)**

UNIT III

SPSS: Introduction – Descriptive Statistics – Correlation - Regression – Hypothesis Testing – t test – ANOVA – Chi-Square test. **(10 hrs)**

UNIT IV

Tally Package: Configuration of Tally; Tally Screens and Menus; Company Information – Creating, Selecting, Altering, Closing a Company; Accounting Information – Creating, Displaying, Altering and Deleting Groups and Ledgers; Introduction to Cost – Creating, Displaying, Altering and Deleting Cost Centres and Cost Categories; Voucher Entries – Types of Vouchers, Displaying, Altering and Deleting Vouchers. **(10 hrs)**

UNIT V:

Tally Package: Inventory Information – Creating, Displaying, Altering and Deleting Stock Groups, Stock Categories, Stock Items, Unit of Measures, Godowns; Reports – Displaying Different types of Accounting and Inventory Reports, Changing Display Format of Reports, Printing Reports. **(10 hrs)**

RECOMMENDED TEXTBOOKS:

1. Ahmed P. Rizwan, *Tally ERP 9*, Margham Publications Pvt Ltd.
2. Walkenbach John , *Microsoft Excel 2013 Bible- The Comprehensive Tutorial Resource*, Wiley Publications.

REFERENCE BOOKS:

1. Palanivel.S, *Tally – Accounting Software* (for U.G. & P.G. Courses)
2. Nadhani.A.K, *Implementing Tally 6.3- The Ultimate Guide for Tally Users & Aspirants*, Bpb Publications.
3. Sundaramoorthy.V, *Genesis Tally Bible*, VBSE Pvt Ltd.
4. Asthana.H.S & Bhushan.B, *Statistics for Social Sciences*, PHI Learning Pvt Ltd, Second edition.
5. Srivastava.V & Seth.P ,*Master Microsoft Excel 2016*

E-LEARNING RESOURCES:

- 1) <https://www.auditexcel.co.za/article/other-tools-in-excel/>
- 2) <https://www.computergaga.com/excel/functions/>
- 3) <https://www.spss-tutorials.com/basics/>
- 4) <https://www.tallyclub.in/>
- 5) <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

COURSE OUTCOMES

Students will be able to:

CO NO.	CO STATEMENT
CO1	Outline the various tools of excel such as entering data, editing, formatting, referencing cells, sorting and filtering data
CO2	Demonstrate the understanding of the functions of excel such as goal seek, scenario, pivot table , What if analysis, vlook up, charts and graphs.
CO3	Formulate solutions by using correlation, regression, Anova and Chi square test in SPSS.
CO4	Evaluate the basic concepts in Tally and prepare Profit & loss a/c and Balance sheet of companies in Tally.
CO5	Identify stock groups, stock categories & stock items and manage inventory in Tally.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	0	1	3	3	1	2	2	3
CO2	3	1	0	1	3	3	1	2	2	3
CO3	3	1	0	1	3	3	2	3	2	3
CO4	3	3	0	1	3	3	2	2	2	3
CO5	3	3	0	1	3	3	2	2	2	3
AVERAGE	3	1.8	0	1	3	3	1.6	2.2	2	3

**KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY
CORRELATED-1 NO CORRELATION-0**

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
Flipped Learning: E Content, Videos

QUESTION PAPER PATTERN

Section	Total	Special Instructions if any
A-5X10 marks	100	Section A - Each question from each unit.

SEMESTER V COURSE PROFILE – B. COM

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM18/5C/FMG	FINANCIAL MANAGEMENT	4	6	90	3.3.0	40	60	100
CM18/5C/AUD	AUDITING	4	6	90	3.3.0	40	60	100
CM18/5E/MKG OR CM15/5E/MIS	MARKETING OR MANAGEMENT OF INFORMATION SYSTEMS	5	6	90	4.2.0	40	60	100
CM18/5C/CLP	COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS	4	6	90	3.3.0	40	60	100
CM18/5C/IT1	INCOME TAX THEORY LAW AND PRACTICE I	4	6	90	3.3.0	40	60	100
		21	30	450		-	-	-

COURSE PROFILE – B. COM SELF STUDY

COURSE CODE	TITLE OF THE PAPER	CREDITS
CM18/5SS/POI	Principles Of Insurance	2
CM18/5SS/RMT	Retail Management	2
CM18/5SS/ITR	Internship	1

SEMESTER – V
FINANCIAL MANAGEMENT

TOTAL HOURS: 90
CREDITS : 4

COURSE CODE: CM18/4C/FMG
L T P : 3 3 0

COURSE OBJECTIVES

To enable students

1. To understand how crucial financial decisions are taken in a firm and gain insight into wealth maximisation and profit maximisation.
2. To understand the cost of capital, importance of leverage and capitalisation.
3. To select and apply techniques for long term decision making using capital budgeting concepts.
4. To formulate dividend decisions in a firm.
5. To select and apply techniques for short term financial needs of the firm using working capital management concepts.

COURSE OUTLINE

UNIT I

Financial Management–Introduction-Scope-Finance and other related disciplines-Financial Functions- Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximisation Vs Wealth Maximisation.

(10 hrs)

UNIT II

Concept of Cost of Capital. Measures of Specific and Overall Cost of Capital. Financing Decision-Leverage-Operating, Financial and Combined- Determinants of Capital Structure. - Capitalisation - Over and Under Capitalisation.

(25 hrs)

UNIT III

Capital Budgeting- Estimating Cash Flows- Evaluation Techniques, Traditional and Discounted Cash Flow Techniques (Risk analysis Excluded)–Capital Rationing.

(25 hrs)

UNIT IV

Dividend Decision: Factors determining Dividend Policy- Stable Dividend Policy-Stock Dividend - Dividend Theories

(12 hrs)

UNIT V

Working Capital Management: Need for Working Capital –Determinants of Working Capital- Computation of Working Capital-Management of Cash, Inventory, Accounts Receivable and Accounts Payable

(18 hrs)

THEORY 50% PROBLEMS 50%

RECOMMENDED TEXTBOOKS

1. M.Y.Khan and P.K.Jain *Basic Financial Management*, Tata McGraw-Hill Education
2. Dr. A. Murthy, *Financial Management*, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: *Financial Management*, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: *Financial Management*, Sultan Chand & Sons
3. Prasanna Chandhra : *Financial management theory and practice*, McGraw-Hill Education
4. Dr. Rustagi P R, *Fundamentals of Financial management* , Taxman's publication, 14th edition
5. Paramasivan C & Subramanian T, *Financial Management*, New Age International Publishers

JOURNALS

1. Journal of Multinational Financial Management-Elsevier ISSN: 1462-6004
2. Financial Management – Wiley Online ISSN:1745-6622
3. International Journal of Financial Management , Publishing India Group, ISSN: 2229-5682
4. Indian Journal Of Finance, Associated Management Consultants Private Limited, New Delhi ISSN 0973 - 8711

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Apply conceptual understanding about the role and functions of the finance manager in the new millennium
CO 2	Identify various components in the firm's capital structure and use leverages to construct an optimum capital structure.
CO 3	Evaluate feasible financial alternatives while making long term investments
CO 4	Assess various dividend policies adopted by firms
CO 5	Formulate day to day working capital requirements of the firm using working capital techniques.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	2	3	0	0	3	2	3	3
CO2	3	2	2	3	2	0	3	0	3	3
CO3	3	2	3	3	1	0	3	2	3	3
CO4	3	2	3	3	1	0	3	1	3	3
CO5	3	3	3	2	1	0	3	1	3	3
AVERAGE	3	2.2	2.6	2.8	1	0	3	1.2	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Problem Solving
 Quiz-Seminar-Assignments
 Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A must have 5 theory questions and 5 short answer problems. Two Questions from each unit Section B must have 4 theory questions and 4 problems. At least one question from each unit Section C must have 2 theory question and 2 problems Not more than one question from any unit
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER –V

AUDITING

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: CM18/5C/AUD
LTP : 3 3 0

COURSE OBJECTIVES

To enable the students

1. To understand the concepts and principles of Auditing.
2. To know the importance of Internal check and Internal control.
3. To learn the various techniques of Vouching and verification of assets and liabilities
4. To understand the role of an auditor.
5. To enhance the knowledge on the preparation of Audit report and Electronic Data Processing

COURSE OUTLINE

UNIT I

Introduction – Definition – Objectives – Utility – Types of Audit. Frauds – Window Dressing. Human Auditing. SA200 Overall Objectives of the Independent Auditor and the conduct of an auditor in Accordance with Standards on Auditing- SA 210 Agreeing the Term of Audit Engagements – SA 230 Ownership of Audit Documentation - SA 300 Audit Planning.

(15 hrs)

UNIT II

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files. Internal Control – Characteristics – Evaluation. Internal check – Principles, Advantages and Limitations. Internal Check for Cash, Purchases and Sales. Internal Audit – Functions - Distinction between Internal Audit and Statutory Audit. Interface between Internal Auditor and Statutory Auditor.

(20 hrs)

UNIT III

Audit Sampling. Vouching of Cash transactions-Vouching of Trading transaction (Purchases, Purchase Return, Sales, Sales returns). Verification and Valuation of Assets and Liabilities.

(25 hrs)

UNIT IV

Company Auditor – Qualifications, Disqualifications, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.

(15 hrs)

UNIT V

Audit Report- characteristics - types of opinion- preparation of report as per CARO Rules 2016 – Auditing in Computerised Environment – Internal Control in EDP Environment – Audit Trail in EDP – Effects – Benefits and Problems in EDP systems.

(15 hrs)

RECOMMENDED TEXTBOOKS

1. Dinkar, P (2015). Principles and Practice of Auditing, Sultan-Chand & Co. *New Delhi*.
2. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S, A Handbook of Practical Auditing, New Dehli; S. *Chand & Company limited*, 15th Edition

REFERENCE BOOKS

1. Basu, Sanjib Kumar. Auditing and Assurance, *Pearson*, 2nd Edition.
2. Gupta, K., & Arora, A., *Fundamentals of Auditing*. Tata McGraw-Hill.
3. Kumar, Ravinder , Sharma, Virender Auditing, Principles And Practice, *PHI Learning Pvt Ltd.*, 3rd Edition
4. Natarajan, D. L. (2018). Practical Auditing. *Margam Publication*
5. Sharma T.R., (2019) Auditing Principles & Problems, Sahitya Bhawan, Agra,

JOURNALS

1. Journal of International Accounting, Auditing and Taxation, ELSEVIER, ISSN - 1061-9518,
2. International Journal of Auditing, WILEY , ISSN 1099-1123,
3. Journal of Accounting, Auditing & Finance, SAGE PUBLISHING, EISSN: 21604061,

E-LEARNING RESOURCES

1. https://www.icaai.org/new_post.html?post_id=6191
2. <https://pcaobus.org/Standards/Auditing/Pages/AS2101.aspx>
3. https://www.tutorialspoint.com/auditing/auditing_vouching.htm
4. <https://sol.du.ac.in/mod/book/view.php?id=1688&chapterid=1684>
5. https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial-Practi/fc2666d5-b1fd-4d4b-a6e0-fd25fd96d4f9_t

COURSE OUTCOMES

Students will be able to

CO NO:	CO STATEMENT
CO 1	Apply the concept of Audit, its principles and objectives
CO 2	Gain knowledge on the Importance of Internal Audit, Internal Check and Internal Control
CO 3	Apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing
CO 4	Acquire knowledge on the duties, rights and responsibilities of Auditor
CO 5	Prepare Audit report and gain knowledge on EDP auditing

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	3	0	0	1	2	3	3
CO2	3	3	2	3	1	2	0	2	2	3
CO3	3	3	3	3	1	3	0	1	2	3
CO4	3	2	3	3	0	0	0	1	2	3
CO5	3	3	3	3	1	0	0	1	2	3
AVERAGE	3	2.8	2.8	3	0.6	1.0	0.2	1.4	2.2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Problem Solving, Group Discussion, Quiz, Seminar, Flipped Learning, E Content, Videos

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - 2 questions from each unit Section B - At least one question from each unit. Not more than 2 questions from any unit. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER V

MARKETING

TOTAL HOURS: 90
CREDITS: 5

COURSE CODE: CM18/5E/MKG
L-T-P: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To develop an understanding about the basic concepts of marketing.
2. To understand the various functions of marketing like labeling, pricing, branding, etc.
3. To determine the various methods of promotion in marketing.
4. To provide an insight on the various marketing channels along with modern technology.
5. To understand the consumer behavior process & marketing ethics.

COURSE OUTLINE

UNIT I

Introduction: Markets-Definition and Types. Marketing- Definition- Functions- Advantages- Evolution of Marketing Concept- Modern Marketing Concepts Indian Consumer Market. Market Segmentation - Factors- Bases for Segmentation. Targeting and Positioning. **(16 hrs)**

UNIT II

Marketing Mix: Product- Product Policies- Product Mix-Product Line- New Product Development- Product Life Cycle. Brand- Advantages and Limitations- Kinds of Brands- Brand Equity. Packaging- Functions-Kinds of Packaging. Labelling. Pricing: Meaning- Importance- Objectives- Factors- Bases and Kinds of Pricing. **(25 hrs)**

UNIT III

Promotion-Objectives-Promotion Mix- Factors Influencing Promotion Mix. Advertisement- Objectives-Functions-Advantages-Disadvantages-Steps in Advertising Process- Kinds of Media. Personal Selling- Objectives-Steps in Selling-Qualities of a Salesman. Sales Promotion- Objectives-Merits and Demerits-Kinds. **(20 hrs)**

UNIT IV

Marketing Channels- Importance- Types of Channels –Factors Affecting Choice of Channels- - Retailing-Functions- Importance-Types of Retailers. E tailing-Essentials- Merits- Challenges- Internet Retailing Scene in India. **(17 hrs)**

UNIT V

Consumer Behaviour-Importance - Consumer Decision Making Process. Contemporary issues in marketing – ethics in marketing – technology in marketing mix. **(12 hrs)**

RECOMMENDED TEXTBOOKS

1. Kotler, P. (2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. *New Delhi*, 35-8.
2. Pillai&Bagavathi, R. S. N. (1999). Marketing Management. *S. chand& Co. Ltd.*

REFERENCE BOOKS

1. Joshi, G. (2009). *Information Technology for retail*. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). *Retailing management: Text and cases*. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management: Global perspective, Indian context*. Macmillan.
5. Withey, F. (2006). *Marketing Fundamentals. The Official CIM Coursebook 06/07*. Taylor & Francis.

JOURNALS

1. Indian Journal of Marketing ISSN: 9738703 Associated Management Consultants Private Limited
2. Journal of Marketing ISSN: 00222429 Sage publishing
3. Journal of Marketing Research ISSN: 00222437 Sage publishing
4. Journal of Marketing Management ISSN: 1472-1376 Taylor & Francis Online
5. Journal of Consumer Marketing ISSN: 0736-3761 Emerald Publishing Limited
6. International Journal of Internet Marketing and Advertising ISSN: 1477-5212 Inderscience Publishers.

E-LEARNING RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <http://www.yourarticlelibrary.com/marketing/promotional-mix/promotion-mix-factors-and-elements-of-promotion-mix/32309>
6. <http://www.economicdiscussion.net/distribution-channel/factors-affecting-choice-of-distribution-channel/31503>
7. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
8. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
9. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

COURSE OUTCOMES

Students will be able to

CO No.	CO STATEMENT
CO 1	Explain the fundamental concepts of marketing along with targeting, segmenting & positioning.
CO 2	Identify the key strategies of various marketing functions.
CO 3	Compare the various platforms of sales promotion.
CO 4	Select the learned various choice of channels in the current Indian scenario of e-marketing.
CO 5	Demonstrate the concept of decision making process with technology.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	0	2	1	1	3	2	3
CO2	3	0	3	0	2	1	1	3	3	3
CO3	3	0	3	0	1	0	1	3	2	3
CO4	3	0	3	0	2	1	1	2	3	3
CO5	3	0	3	0	3	1	1	3	2	3
AVERAGE	3	0	3	0	2	0.8	1	2.8	2.4	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED -1 NO CORRELATION – 0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Flipped Learning/Blended Classroom-E Content, Videos, Power point presentations, Problem Solving-Group Discussion, Quiz-Seminar
Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit –Consisting of short answers. 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER –V
MANAGEMENT OF INFORMATION SYSTEMS

TOTAL HOURS: 90
CREDITS : 4

COURSECODE: CM18/5E/MIS
LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the concepts and Types of Information systems.
2. To gain knowledge on MIS Planning, Development and Control.
3. To acquire knowledge on BPR, MIS- support models and knowledge management.
4. To understand the role of Information Technology in corporate decision making.
5. To impart knowledge on strategic MIS and Ethical issues.

COURSE OUTLINE

UNIT I

Understanding MIS – Introduction to Management Information Systems, History of MIS , Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS-Kinds of Information Systems- Introduction, Types of Management Systems Concepts of Management Organization- Conceptual Foundations- Introduction, The Decision Making Process, System Approach to Problem Solving, The Structure of Management Information System. **(16 Hrs)**

UNITII

MIS Planning and Development- Introduction, Planning, development- Planning and Control- Introduction, Differences between Planning and Control Information, Systems Analyses, Systems Design-Enterprise Resource Planning- Introduction, Basics of ERP , Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems. **(18 Hrs)**

UNIT III

MIS AND BPR- Introduction, Business Process, Re-Engineering, Improve a Process in BPR, Object Oriented methodology, BPR- Current Focus- MIS Organizational Structure-Introduction, MIS at Management Levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories- E-enterprise Systems- Introduction, Managing the E-enterprise, Organization of Business in an E- enterprise, E-business, E-commerce, E-communication, E-collaboration -MIS – Support Models and Knowledge Management- Introduction , Philosophy of Modeling , DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment , Management Science Models ,Procedural Models, Project Planning and Control Models , Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge ,Management. **(18 Hrs)**

UNIT IV

Organisational and Computer Network- Introduction, Basics of computer systems, Basic Network Terminologies, Definitions and Application, the Internet and the Extranet- Data Base

Management System- Introduction , Types of Database Users , DBMS, Designing of DBMS- Trends of MIS- Introduction, Decision Support Systems (DSS) , Artificial Intelligence (AI)
(20 Hrs)

UNIT V

Security and Ethical Issues- Introduction, Control Issues in Management Information Systems , Security Hazards, Ethical Issues, Technical Solutions for Privacy Protection- Strategic Management of Information System- Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations goals, the five levels, Governance Modes in the use of IT .
(18 Hrs)

RECOMMENDED TEXTBOOKS

1. Prasad.L.M & Usha Prasad , Management Information System, Sultan Chand & Sons 2nd Edition
2. Rizwan Ahmed.P ,Management Information System, Margham Publications.

REFERENCE BOOKS

1. Nagpal.D.P , Text Book On Management Information System, Sultan Chand & Sons 1st Edition.
2. Gupta.A.K. , Management Information System, Sultan Chand & Sons
3. Murthy.C.S.V. ,Management Information System, Himalaya Publishing House Pvt. Ltd. 2nd Edition
4. James.A.O'brien, George.M Marakas And Ramesh Behl, Management Information System, Mcgrew Hill.

JOURNALS

1. International Journal Of Information Management , Elsevier ISSN 0268-4012.
2. Indian Journal Of Informaton Sources & Services, The Research Publication ISSN 2231-6094.

E-LEARNING RESOURCES

1. <https://www.guru99.com/mis-types-information-system.html>
2. <https://dspace.mit.edu/bitstream/handle/1721.1/48514/managerialinform00zann.pdf?sequence=1>
3. <https://tallyfy.com/business-process-reengineering/>
4. <https://www.docsity.com/en/trends-management-information-system-lecture-notes/177209/>
5. <https://www.guru99.com/mis-ethical-social-issue.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the concepts & Types of Management Information System
CO 2	Gain knowledge on MIS Planning, Development & Control
CO 3	Identify different support models & acquire knowledge on BPR
CO 4	Analyse the role of Information Technology in corporate decision making
CO 5	Gain ethical awareness 7 moral reasoning of MIS Problems & Issues.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	1	2	1	1	3	1	2	3	3
CO2	3	1	2	1	1	3	1	2	3	3
CO3	3	1	2	1	1	3	1	2	3	3
CO4	3	1	2	1	1	3	3	2	3	3
CO5	3	1	2	1	1	3	1	2	3	3
AVERAGE	3	1	2	1	1	3	1.4	2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Peer Learning, Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER V

COMPANY AND LIMITED LIABILITY PARTNERSHIP LAWS

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: CM18/5C/CLP
L T P: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To interpret the nature, kinds of companies and procedure for incorporation of companies.
2. To gain an in depth knowledge of the important documents forming part of incorporation of a company
3. To acquire knowledge on provisions relating to membership of a company and transfer and transmission of shares
4. To understand the various kinds of the meetings of a company, structure of the Board of Directors and provisions relating to winding up of a company and law relating to Insolvency and Bankruptcy Code.
5. To explore the law relating to Limited Liability Partnership and conversion of different forms of organisation into Limited Liability Partnership.

COURSE OUTLINE

UNIT I

Meaning and Definition of Joint Stock Company – Nature of a company – features- Kinds of companies – Differences between private and public companies. Formation of a one man company - Promotion-Role of Promoters – Incorporation of a company.

(15 Hrs)

UNIT II

Memorandum of Association – Contents and alteration – Doctrine of Ultra Vires. Articles of Association – contents and alteration – Distinction between the two – Doctrine of Constructive Notice – Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Misstatements in prospectus.

(25 Hrs)

UNIT III

Membership of a company – modes of acquiring Membership – Termination of membership – Rights and liabilities of members. Transfer and transmission of shares

(20 Hrs)

UNIT IV

Meetings of Board of directors – meeting of share Holders – various resolutions – Quorum – Voting Rights - Structure of board of directors – corporate governance relating to structure of the board- Corporate Social Responsibility-Closure of Companies through STK Process- Winding Up – Meaning - Types of winding up-Insolvency and Bankruptcy Code (IBC)- Role of NCLT in Solvency and Bankruptcy(NCLT).

(20 Hrs)

UNIT V

Limited Liability Partnership (LLP): Meaning – Features – Nature-Incorporation of LLP – Conversion of Firm, Private Company, Unlisted Public Company to LLP- Duties and Responsibilities of Partners. **(10 Hrs)**

RECOMMENDED TEXTBOOKS

1. Kapoor.N.D. (2019). *Elements of Company Law* (30th ed.). Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C. (2018). *Business and Corporate Laws* (6th ed.). Tata Mcgraw Hill, New Delhi.

REFERENCE BOOKS

1. Garg, Kamal. (2018). *Insolvency and Bankruptcy Code Ready Reckoner*. ICSI.
2. Kapoor, G.K, et al. (2019). *Company Law – A Comprehensive Text Book on Companies Act 2013 (As amended by Companies (Amendment) Act 2019)*. (22nd ed.). Taxmann.
3. *LLP Manual - An Authentic Compendium of Act/Rules/Circulars & Notifications on Law relating to LLPs LLP Manual*. (2017). (7th ed.). Taxmann.
4. Singh, Avatar. (2019). *Company Law* (17th ed.). Eastern Book Company.
5. *Study Material for Executive Program for students* by ICSI. (2014). ICSI.

JOURNALS

1. Journal of Corporate Law Studies, ISSN: 1757-8426, Taylor & Francis Online.
2. International Company and Commercial Law Review, ISSN: 0958-5214, Sweet & Maxwell.
3. The Chartered Secretary, ISSN: 0972-1983, ICSI.
4. ICSI IPA Insolvency and Bankruptcy Journal, ICSI Insolvency Professionals Agency.
5. Corporate Governance: An International Review, ISSN:1467-8683, Wiley Online.
6. The Yale Law Journal, ISSN: 0044-0094, Yale Law Journal Company.

E-LEARNING RESOURCES

- 1) <https://www.setindiabiz.com/learning/types-of-company-companies-act-2013/>
- 2) <http://www.mca.gov.in/MinistryV2/stepstoformanewcompany.html>
- 3) https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fb-b66d-453d-b5de-38a4df5d9163_t
- 4) https://www.icsi.edu/media/webmodules/IBC_2016_Final29Sept2017.pdf
- 5) <http://www.mca.gov.in/MinistryV2/natureoflimitedliabilitypartnerneshipllp.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Explain nature and kinds of companies and procedure for formation of companies
CO 2	Gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires, Constructive Notice and Indoor Management
CO 3	Learn different ways of obtaining membership in a company and its termination and the procedure for transfer and transmission of shares
CO 4	Understand the provisions regarding conduct of meetings of the Board of Directors and Shareholders, Voting Rights and Resolutions, Procedure for Winding up and Law relating to Insolvency and Bankruptcy Code(IBC)
CO 5	Outline the concept of LLP and discuss the Rights and Liabilities and the conversion of Firms, Private Companies and Unlisted Public companies

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	0	0	0	2	3	3	3
CO2	3	0	3	0	0	0	2	2	3	3
CO3	3	3	3	2	0	0	3	1	3	3
CO4	3	0	3	0	0	0	3	2	3	3
CO5	3	0	3	0	0	2	3	3	3	3
AVERAGE	3	0.6	3	0.4	0	0.4	2.6	2.2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2
WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Flipped Learning: E Content, Videos, Group Discussion on Case Laws, Crossword Puzzles-Seminars

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – V
INCOME TAX THEORY, LAW AND PRACTICE-I

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: CM18/5C/IT1
LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

- 1) To understand the basic concepts & definitions under the Income Tax Act, 1961.
- 2) To compute the residential status of an assessee and its incidence of tax.
- 3) To compute salary income under the head salaries.
- 4) To learn the concepts of Annual value, associated deductions & the calculation of income from House property.
- 5) To compute the income from Business & Profession considering its basic principles & specific disallowances.

COURSE OUTLINE

UNIT I

Meaning of Income-Important definitions under the Income Tax Act- scope of total income.
(7 hrs)

UNIT II

Residential Status and Incidence of tax of an Individual. **(7 hrs)**

UNIT III

Income from Salaries- scope of salary income- Allowances, Perquisites and its valuation- Deduction from salary income. **(28 hrs)**

UNIT IV

Income from House Property- Computation of Annual value-Deductions from annual Value. **(18hrs)**

UNIT V

Income from Business or Profession- Basic Principles of arriving at business income-Losses incidental to trade-specific deductions in computing income from business- General deductions under sec37(1)-specific disallowances under the Act- Deemed business profits chargeable to tax-compulsory maintenance of account- Audit of accounts of certain persons-specific provisions for computing incomes on estimated basis under sec44AD, ADA, AE.

(30 hrs)

THEORY: 30% PROBLEMS:70%

RECOMMENDED TEXTBOOKS:

1. Singhania, V. K., (2018) *Students Guide to Income Tax*, Taxman.Publication, New Delhi.

2. Reddy T.S., Hari Prasad Y Reddy, *Income Tax Theory Law and Practice*, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Manoharan T.N & Hari.G.R,(2018) *Students' Hand Book on Taxation* ,Snow White Publications Pvt. Ltd .
2. Gaur V.P., Narang D.B, *Income Tax Law and Practice*, Kalyani Publications.
3. Murthy A, *Income Tax Law And Practice*, Vijay Nicole Publishers
4. Lal B.B., *Direct Taxes*, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania, Monica Singhania, *Direct Taxes*, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal.S.P, *Income Tax Law And Practice*, Sahitya Bhawan Publications, Agra.

JOURNALS

1. Journal of accounting and taxation, ISSN:2141-6664
2. Journal of taxation, ISSN:00224863
3. Income tax tribunal decisions
4. Direct tax report journal.
5. Journal of International Accounting, auditing and taxation, Elsevier, ISSN:1061-9518.

E-LEARNING RESOURCES:

- 1) <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
- 2) <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
- 3) <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/Salaries-Contents.html>
- 4) <https://www.hrblock.in/guides/house-property-deductions>
- 5) <http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Business-Profession/CONTENT-Income-Under-the-Head-Business-Profession.html>

COURSE OUTCOMES

Students will be able to

CO NO.	CO STATEMENT
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	3	0	0	0	0	3	3
CO2	3	0	3	3	0	2	0	0	3	3
CO3	3	0	3	3	0	2	2	0	3	3
CO4	3	0	3	3	0	2	2	0	3	3
CO5	3	0	3	3	0	2	1	2	3	3
AVERAGE	3	0	3	3	0	1.6	1	0.4	3	3

**KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY
CORRELATED-1 NO CORRELATION-0**

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
Flipped Learning: E Content, Videos
Group Discussion

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - Two Questions from each unit –Consisting of theory and short answer problems Section B - At least one question from each unit. Not more than 2 questions from any unit. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – V

SELF STUDY PAPER PRINCIPLES OF INSURANCE

CREDITS : 2

COURSE CODE: CM18/5SS/POI

COURSE OBJECTIVES

To enable the students:

1. To understand the basic principles of Insurance and the significance of IRDA.
2. To study the various products of Life Insurance.
3. To gain insight on Fire Insurance.
4. To expose to the importance of Marine Insurance Policies.
5. To develop knowledge on different types of Miscellaneous Insurance.

COURSE OUTLINE

UNIT 1

Introduction: Basic Principle of Insurance-Role and Importance of Insurance-Role of IRDA Act2000 in The Regulation And Development of Indian Insurance Industry

UNIT 2

Life Insurance: Life Insurance Products-Term Insurance-Whole Life –Endowment-Annuities-Pensions-Reinsurance-Claims Management-Surrender Value-Group Insurance

UNIT 3

General Insurance: Fire Insurance-Fire Policies-Payment of Claims-Reinsurance-Average Clause.

UNIT 4

Marine Insurance Policies- Marine Loses -Procedure for Payment of Claims.

UNIT 5

Miscellaneous Insurance: Motor Vehicle Insurance-Burglary and Personal Accident Insurance. Health Insurance - Rural Insurance in India.

RECOMMENDED TEXTBOOKS

1. Alka Mittal and Gupta S L, (2013), Principles of Insurance and Risk Management, Sultan Chand & Sons, 3rd edition.
2. Murthy A, (2017), Principles and Practice of Insurance, Margham Publications.

REFERENCE BOOKS

1. George E Reda, (2017), Principles of Risk Management and Insurance, Pearson Education.
2. Karam Pal, Bodla B S and Garg M C, (2007), Insurance Management Principles and Practices, Deep & Deep Publications Pvt. Ltd.,
3. Mishra M N & Mishra S B, (2006), Insurance Principles and Practices, S.Chand, 14th edition.
4. Nalini Prava Tripathy and Prabir Pal, (2005), Insurance Theory & Practice, Ed Prentice hall of India, 4th edition.
5. Sharma K. C and Ghalvand K, (2015), An Introduction to Risk Management and Insurance, Regal.

JOURNALS

1. International Journal of Banking, Risk and Insurance, Publishing India Group, ISSN- 2320-7507.
2. SAARJ Journal on Banking and Insurance Research, South Asian Academic Journals, ISSN- 2319-1422.

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/insurance/insurance-concept-significance-and-principles-insurance/69664>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. <https://www.marineinsight.com/know-more/what-is-marine-insurance/>
4. <https://www.indiafilings.com/learn/fire-insurance-types/>
5. <https://www.slideshare.net/neetups14/rural-insurance>

COURSE OUTCOMES

Students will be able to:

CO No.	CO Statement
CO 1	Explain the concepts and importance of insurance
CO 2	Outline the different polices of life insurance
CO 3	Gain knowledge on the concept of Fire Insurance
CO4	Outline the concepts of Marine Insurance policies
CO5	Apply the principles of Motor Vehicle Insurance, Burglary & Personal Accident Insurance

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	2	1	3	0	1	1	3	3	3	3
CO2	2	1	2	0	1	1	3	2	3	3
CO3	2	1	2	0	1	1	3	2	3	3
CO4	2	1	2	0	1	1	3	2	3	3
CO5	2	1	2	0	1	1	3	2	3	3
AVERAGE	2	1	2.2	0	1	1	3	2.2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY
CORRELATED-1 NO CORRELATION-0

QUESTION PAPER PATTERN

Section	Word Limit	Marks	Total	Special Instructions if any
A-10X2 marks	50	20	100	Section A 2 questions from each unit. Section B At least one question from each unit and not more than 2 from any unit Section C Not more than 1 question from any unit.
B-5/8x8 marks	200	40		
C-2/4x20 marks	500	40		

**SEMESTER - V
SELF STUDY PAPER**

RETAIL MANAGEMENT

CREDITS : 2

COURSE CODE: CM18/5SS/RMT

COURSE OBJECTIVES

To enable the students

1. To understand the various concepts of Retailing and the Retail Formats.
2. To be exposed to various functions of Retailing and its characteristics.
3. To foster knowledge on Branding in Retailing.
4. To study the significance of Information Technology in Retailing.
5. To gain knowledge on Visual Merchandise Management and the role of E-tailing in India.

COURSE OUTLINE

UNIT 1

Retailing: Definition of Retailing- Features of retailing-Need for a Strategic Approach-Importance of retailing-Retailing Format

UNIT 2

Functions, Characteristics and Types of Retailers: Functions of Retailing-Characteristics of retailing-Types of retailers-Retail Formats-Retail Location Strategies: Issue considered in Site location

UNIT 3

Branding in Retailing: Definition of a Brand-The role of brand in retail trade-Brand loyalty-Positioning of a Brand-Supply Chain Management: Definition of Retail Supply Chain-Supply Channel and Channel flows-Techniques of retail logistics.

UNIT 4

Role of Information Technology in Retailing: Meaning and definition of Information technology-Retail Management Information System-The Management of Service and Quality in retailing-Merchandise Management (Retail Inventory Management

UNIT 5

Visual Merchandise Management-Category Management-Space Management-Retail Pricing-E-Tailing in India-International Retailing-Retail Shopper Behaviour-Complaints Management-Online Retailing

RECOMMENDED TEXTBOOKS

1. Chetan Bajaj, Rajinish Tull & Nidhi Srivatsava, Retail Management, OUP, 3rd Edition.
2. Natarajan.L, (2018), Retail Management, Margham Publication, Reprint Edition.

REFERENCE BOOKS

1. Berry Berman & Joel Evans.R, Retail Management: A Strategic Approach, Pearson, 13th Edition.
2. Gibson Vedamani.G, Retail Management, Pearson, 5th Edition.
3. Madan.K.V.S., Fundamentals of Retailing, Tata McGraw Hill, 1st Edition.
4. Michael Levy, Barton Weitz.A, Retailing Management, Mcgrawhill, 8th Edition.
5. Swapna Pradhan, Retailing Management: Text and Cases, OUP, 4th Edition.

JOURNALS

1. Journal of Business and Retail Management Research, ISSN - 1751-8202; Publisher - The Academy of Business and Retail Management (ABRM).
2. International Journal of Retail Management, ISSN - 0959-0552; Publisher - Emerald.

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/retail-management-articles.htm>
2. <https://www.marketing91.com/tag/retail-marketing/>
3. <https://www.abcofmarketing.com/topic/distribution-channels/>
4. https://en.wikipedia.org/wiki/Visual_merchandising
5. http://www.technopak.com/files/E-tailing_in_India.pdf
6. <https://www.ashokcharan.com/MarketingAnalytics/retail-tracking.php>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Explain the concepts of Retailing and discuss the various formats of Retail.
CO 2	Acquire knowledge on the different functions and characteristics of Retailing.
CO 3	Explain the branding in Retailing.
CO4	Outline the usage of Information Technology in Retailing and the working of Retail Management Information System.
CO5	Identify the principles of Visual Merchandise Management and E-tailing in respect to Indian context.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	2	2	2	1	0	0	2	2	2	3
CO2	2	2	2	1	0	0	1	2	2	3
CO3	2	2	2	1	0	0	1	2	2	3
CO4	2	2	2	1	0	0	1	2	2	3
CO5	2	2	2	1	0	0	1	2	2	3
AVERAGE	2	2	2	1	0	0	1.33	2	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A -Two Questions from each unit. Section B - At least one question from each unit. Not more than 2 questions from any unit. Section C - Not more than one question from any unit.
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER VI COURSE PROFILE B. COM

COURSE CODE	TITLE OF THE PAPER	CRE DITS	HRS / WK	TOTAL HOURS	L.T.P	CA	END SEM	TOTAL
CM18/6C/FMS	FINANCIAL MARKETS AND SERVICES	4	6	90	3.3.0	40	60	100
CM18/6C/IT2	INCOME TAX THEORY LAW AND PRACTICE II	4	6	90	3.3.0	40	60	100
CM18/6C/SAC	SPECIAL ACCOUNTS	4	6	90	3.3.0	40	60	100
CM18/6E/HRM OR CM18/6E/CSM	HUMAN RESOURCES MANAGEMENT OR CORPORATE PLANNING & STRATEGIC MANAGEMENT	5	6	90	4.2.0	40	60	100
CM18/6E/IEP OR CM18/6E/MSF	INNOVATION AND ENTREPRENEURSHIP OR MARKETING IN SPECIAL FIELDS	5	6	90	4.2.0	40	60	100
		22	30	450		-	-	-

SEMESTER VI

FINANCIAL MARKETS AND SERVICES

TOTAL HOURS: 90

CREDITS: 4

COURSE OBJECTIVES

To enable the students:

1. To understand the organization, role, functions and need for regulation of different types of financial markets and its implications
2. To comprehend the concept of money market and SEBI guidelines
3. To familiarize with secondary market operation with recent developments.
4. To analyse up pictorial role of banking international system.
5. Examine the working of non depository institution like mutual fund and venture capital

COURSE CODE: CM18/6C/FMS

LTP: 3 3 0

COURSE OUTLINE

UNIT I

Financial Markets – An overview. Money market – Definition, Characteristics, importance, Sub Markets- Call Money Market, Commercial Paper Market, Commercial Bill Market, Certificate of Deposit Market, Treasury Bill Market, Gilt- Edged Securities Market-Introduction to Cryptocurrencies.

(17 hrs)

UNIT II

Capital Market- An Overview- New Issues Market-Pricing of New Issues- Meaning, Methods of Marketing Securities, Intermediaries, SEBI Guidelines for Listed and Unlisted Companies .

(15 hrs)

UNIT III

Secondary Market- Meaning, Features, History of Stock Exchanges – NSE, BSE. Regulation of Stock Exchanges, Trading System, Mechanics for Settlement, NIM and Secondary Market- An Interface, Concepts of Derivatives and Futures, Recent Developments.

(20 hrs)

UNIT IV

Financial Services:

Merchant Banking- Definition, Functions-SEBI Guidelines-Code of Conduct. Leasing – Definition, Characteristics, Types of Lease, Myths about Leasing, Participants, Leasing Process, Advantages and Limitations of Lease Financing. Hire Purchase- Definition, Rate of interest, Rights of Hirer. Lease Financing vs. Hire Purchase Financing.

(18 hrs)

UNIT V

Financial Services:

Mutual Funds- Definition, Schemes, Mechanics of Mutual Fund Operations, Functions of AMC, SEBI requirements for AMC, Tracking Performance. Credit Rating- Definition, Origin, Features, Advantages, Methodology. Venture Capital – Meaning, Features, Origin and Growth, Stages of Venture Capital Financing, Criteria for Analysing Proposals, Nurturing Methods, Compensation, Methods of Exit.

(20 hrs)

RECOMMENDED TEXTBOOKS

1. Gurusamy. (2009). *Indian Financial System, 2E*. Tata McGraw-Hill Education.
2. Santhanam,(2011). *Financial Services*. Margham Publications.

REFERENCE BOOKS

1. Bhole, L. M. (2004). *Financial institutions and markets*, Tata McGraw-Hill. *New Delhi*.
2. Rustagi, R. P. (2007). *Investment analysis and portfolio management*. *Sultan Chand & Sons, New Delhi*.
3. Bhalla, V. K. (2002). *Management of Financial services*.
4. Chandra, P. (2017). *Investment analysis and portfolio management*. McGraw-Hill Education.
5. Bhalla, V. K. (2008). *Investment management*. S. Chand Publishing.
6. Khan, M. Y. (1982). *Industrial finance*. Tata McGraw-Hill.

JOURNALS

1. International Journal of Financial Services Management, ISSN 1741-8062, Inder Science Publishers.
2. Journal of Financial Services Marketing, ISSN 1573-0735, springer Link
3. Journal of Financial Markets –ISSN 1386-4181, Elsevier.
4. International Journal of Financial Markets and derivatives, ISSN online - 1756-7149, , Inder Science Publishers.

E-LEARNING RESOURCES

1. <https://www.toppr.com/guides/business-studies/financial-markets/concept-of-financial-market/>
2. <https://www.toppr.com/guides/general-awareness/capital-markets/capital-markets-in-india/>
3. <https://efinancemanagement.com/investment-decisions/secondary-market>
4. <https://kalyan-city.blogspot.com/2011/10/what-is-merchant-banking-meaning.html>
5. <https://www.edupristine.com/blog/venture-capital>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the roles and functions of Indian financial market
CO 2	Analyse the money market and its instruments
CO 3	Evaluate the stock exchange operation and trading system
CO 4	Assess the working of mutual fund and venture capital by applying the theoretical concepts in real world situation.
CO 5	Compare the various modes of lending finance and role of merchant bankers.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	2	0	0	0	3	0	3	2
CO2	3	0	2	1	0	1	3	0	3	3
CO3	3	0	3	1	0	1	3	0	3	3
CO4	3	0	2	2	0	2	3	0	3	3
CO5	3	1	2	0	0	0	3	1	3	2
AVERAGE	3	0.2	2.2	0.8	0	0.8	3	0.2	3	2.6

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Flipped Learning/Blended Classroom-E Content,
 Videos-Case study-Group Discussion-Role Modeling
 Seminar

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A - 10 questions - 2 tions from each unit. Section B - 8 questions At least from each unit and not more than 2 any unit Section C - 4 questions - not more than 1 from any unit
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – VI

INCOME TAX THEORY, LAW AND PRACTICE-II

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE:CM18/6C/IT2
LTP 3 3 0

COURSE OBJECTIVES

To enable the students

- 1) To compute income from short term and long term capital gains considering the available exemptions.
- 2) To compute Income from Other Sources, Clubbing of Income & aggregation of income.
- 3) To understand the rules relating to Set off & carry forward of losses and incomes exempt from tax
- 4) To compute the deductions allowed to an individual from the Gross total income & and to understand the procedure of e-filing.
- 5) To compute Taxable Income & tax liability of an individual.

COURSE OUTLINE

UNIT I

Income from Capital Gains- Short term and Long term gains-Transfer of Capital asset- Certain transactions that do not constitute transfer- Computation of capital gains- Capital gains under different circumstances-exempted capital gains. **(28 hrs)**

UNIT II

Income from residuary sources- Deductions in computing income under this head-Clubbing of income. **(9 hrs)**

UNIT III

Set off and carry forward of losses-Income Exempt from tax. **(17 hrs)**

UNIT IV

Permissible deductions from Gross Total Income with reference to an individual-Rebates- Filing of Returns. e-filing. **(25 hrs)**

UNIT V

Assessment of individual's total income (Including agricultural income of the individual). Income Tax Authorities. **(11 hrs)**

THEORY: 30% PROBLEMS:70%

RECOMMENDED TEXTBOOKS

1. Singhania, V. K., (2018) *Students Guide to Income Tax*, Taxman.Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, *Income Tax Theory Law and Practice*, Margham Publication, Chennai.

REFERENCE BOOKS

1. Manoharan T.N & Hari.G.R, (2018) *Students' Hand Book on Taxation* ,Snow White Publications Pvt. Ltd .
2. Gaur V.P., Narang D.B, *Income Tax Law and Practice*, Kalyani Publications.
3. Murthy A, *Income Tax Law And Practice*, Vijay Nicole Publishers
4. Lal B.B., *Direct Taxes*, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania, Monica Singhania, *Direct Taxes*, Taxmann publications Pvt.Ltd.New Delhi.

JOURNALS

1. Journal of accounting and taxation, ISSN:2141-6664
2. Journal of taxation, ISSN:00224863
3. Income tax tribunal decisions
4. Direct tax report journal.
5. Journal of International Accounting, auditing and taxation, Elsevier, ISSN:1061-9518.

E-LEARNING RESOURCES:

1. <https://cleartax.in/s/capital-gains-income>
2. [http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Other-Sources/Taxable-Income-Under-Head-Income-from-Other-Sources\[Section-56\(2\)\].html](http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Other-Sources/Taxable-Income-Under-Head-Income-from-Other-Sources[Section-56(2)].html)
3. <https://taxguru.in/income-tax/clubbing-income-related-provisions.html>
4. <https://www.taxraahi.com/learn/setting-off-carrying-forward-losses/>
5. <https://cleartax.in/s/80c-80-deductions/>
6. <https://www.taxmann.com/blogpost/2000001845/know-latest-income-tax-slab-rates-for-ay-2019-20-how-to-calculate-your-taxes.aspx>

COURSE OUTCOMES

Students will be able to

CO NO.	CO STATEMENT
CO1	Compute short term & long term capital gains.
CO2	Evaluate income under the Residuary head and apply the provisions of Clubbing of Income.
CO3	Demonstrate an understanding of set off & carry forward of losses and also identify the incomes exempt from tax.
CO4	Identify the different deductions available to an individual from Total income and the process of e-filing.
CO5	Assess taxable income & tax liability of an individual.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	3	0	1	2	0	3	3
CO2	3	0	3	3	0	1	1	0	3	3
CO3	3	0	3	3	0	1	1	0	3	3
CO4	3	0	3	3	0	3	3	0	3	3
CO5	3	0	3	3	0	2	3	1	3	3
AVERAGE	3	0	3	3	0	1.6	2	0.2	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Flipped Learning: E Content, Videos
 Group Discussion

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit – Consisting of theory and short answer problems 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – VI

SPECIAL ACCOUNTS

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: CM18/6C/SAC
LTP: 3 3 0

COURSE OBJECTIVES

To enable the students

1. To gain knowledge of concepts and practices underlying valuation of Goodwill and Shares.
2. To learn the accounting treatment with respect to merger and acquisition of companies.
3. To understand the accounting procedure for consolidation of accounts of Holding companies.
4. To prepare Final Accounts of Banking Companies.
5. To prepare Final Accounts of Insurance Companies.

COURSE OUTLINE

UNIT I

Valuation of Goodwill & Shares **(10 hrs)**

UNIT II

Accounting for Mergers and Amalgamation as per AS 14- Pooling of interest and Purchase methods-inter companyowings (intercompany holdings excluded) **(26 hrs)**

UNIT III

Holding Companies – Consolidation of Financial Statements as per AS 21 – Treatment of Mutual Owings, Contingent Liabilities – Unrealised Profit – Revaluation of Assets – Bonus Issue and Payment of Dividend **(26hrs)**

UNIT IV

Banking Company Accounts **(14 hrs)**

UNIT V

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000. **(14 hrs)**

THEORY: 20% PROBLEMS:80%

RECOMMENDED TEXTBOOKS

- 1.Gupta R.L and Radhaswamy M. , (2013) Corporate Accounting II, Edition, Sultan Chand and Sons, New Delhi.
- 2.Reddy T.S &.Murthy A, (2014), Corporate Accounting, Volume I & II, Sixth Edition, Margham Publications, Chennai.

REFERENCE BOOKS

- 1.Arulanandam M.A and Raman K.S., Corporate Accounting, Revised Edition, Himalaya Publishing House.
- 2.Jain S.P, Narang K.L, Agrawal, Simmi & Sehgal Monika; (2018) Corporate Accounting-II, Ninth Edition, Kalyani Publishers, Ludhiana.
- 3.Maheshwari S.N , Maheshwari Suneel K and Maheshwari S K, Advanced Accountancy; Volume II ,10th Edition, , Vikas Publishing.

4. Shukla M.C ;Gupta, B M; Agarwal M P and Grewal T.S ; (2019)Advanced Accountancy; Volume II, ,S.Chand Publishing, New Delhi.
5. Study material of ICAI.
6. Vijayakumar M.P; (2019), Financial Reporting; Vol 1&2, II Edition,Snow White India.com.

JOURNALS

- 1.Journal of Business Finance and Accounting; Online ISSN:1468-5957; John Wiley &Sons Ltd.
- 2.Journal of Accounting Auditing and Finance; ISSN: 0148-558X; Sage Publications.
- 3.International Journal of Corporate Finance and Accounting; ISSN: 2334-4629; IGI-Global.
- 4.The Journal of Corporate Accounting and Finance; Online ISSN: 0097-0053; Wiley Periodicals Inc.
- 5.The CPA Journal; New York State society of CPAs.
- 6.Journal of Accounting Research; Online ISSN: 1475-679X; University of Chicago Booth School Of Business.

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/accounting/amalgamation/amalgamation-of-companies>
2. <http://www.accountingnotes.net/holding-companies/balance-sheets-and-profit-and-loss-accounts-holding-companies/9256>
3. <https://edurev.in/studytube/Concept-of-Goodwill-Valuation-of-Goodwill--Shares-/>
4. https://www.academia.edu/22904888/Accounting_Solutions_Accounts_of_banking_companies
5. <https://www.irdai.gov.in>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Analyse the various methods of valuation of Goodwill and Shares.
CO 2	Appreciate the accounting aspects of amalgamation of companies as per AS14.
CO 3	Prepare consolidated financial statements of Holding Companies in accordance with AS21
CO 4	Gain specialised knowledge in the preparation of final accounts of Banking Companies as per the revised schedule attached to Banking Regulation Act 1949.
CO 5	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.

MAPPING-COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	2	0	2	3	2	2	2
CO2	3	3	3	2	0	2	2	2	2	2
CO3	3	3	3	2	0	2	2	2	2	2
CO4	3	3	3	2	0	2	1	2	2	2
CO5	3	3	3	2	0	2	1	2	2	2
AVERAGE	3	3	3	2	0	2	1.8	2	2	2

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk), Problem Solving, Quiz-Seminar-Assignments, Peer Learning, Flipped Learning/Blended Classroom

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	Section A must have theory questions and short answer problems. Two Questions from each unit Section B must be have 2 theory questions and 6problems. At least one question from each unit Section C must have 1 theory question and 3 problems Not more than 2 questions from any unit
K1. K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER –VI

HUMAN RESOURCE MANAGEMENT

TOTAL HOURS: 90
CREDITS: 5

COURSE CODE: CM18/6E/HRM
LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the HR environment and to know the difference between traditional and strategic HR management.
2. To identify the various process and methods in Human Resource Planning and the compensation components.
3. To impart knowledge on the procurement and retention of employees and their safety measures
4. To develop a conceptual understanding of employee welfare and grievance handling
5. To identify HRM issues and challenges and its role in decision making.

COURSE OUTLINE

UNIT I

Human Resource Management – Objectives – Importance – Scope - Functions of HRM
Environment of HRM - Strategic HRM – Meaning – Objectives - Personnel Management vs
Human Resources Management - Difference between Traditional HRM and Strategic HRM.

(20 Hours)

UNIT II

Human Resource Planning - Meaning and Importance - Job Analysis, Job Description, Job
Specification and Job Design. Training-Methods - Executive Development. Performance-
Appraisal– Concepts, Importance, Process, Problems, Methods and 360 Degree Appraisal
Technique. Job- Evaluation – Advantages – Limitations – Methods of Job Evaluation. Wage and
salary administration – Objectives – Essentials of a sound wage and salary structure - Components
of compensation – Executive Compensation – Profit sharing – Labour co-partnership – Employee
Stock Option Plans(ESOP).

(20 Hours)

UNIT III

Transfer –Promotion- Absenteeism & Labour Turnover. Employee Health – Significance,
Occupational Hazards & Diseases. Employee Safety- Significance, Causes for Industrial Accidents,
Measures for Safety.

(20 Hours)

UNIT IV

Employee Welfare - Meaning, Significance and Types. Work Environment, Discipline-
Nature, Types, Causes, Principles, Procedures & Essentials. Grievance - Meaning, Causes,
Essentials & Redressal.

(10 Hours)

UNIT V

Human Relations- Meaning, Importance, Approaches, Problems & Techniques. Quality of Work Life Balance - Concept, Principles & Techniques. Management of Stress & Burnout- Concepts, Causes & Coping. Human Resource Management in Virtual Organisations-Concept, HRM Issues in Virtual Organisations.

(20 Hours)

RECOMMENDED TEXTBOOKS

1. Aswathappa, K. (2013). *Human resource management: Text and cases*. Tata McGraw-Hill Education.
2. Gupta, C. B. (2011). *Human Resource Management: New Delhi. Sultan Chand & sons Educational publishers.*

REFERENCE BOOKS

1. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2016). *Fundamentals of Human Resource Management*, John Wiley & Sons.
2. Dessler, G., & Varrkey, B. (2005). *Human Resource Management, 15e*. Pearson Education India.
3. Durai, P. (2009). *Human Resource Management (Publisher: Dorling Kindersley (India) Pvt. Limited: Edition.*
4. Prasad, L. M. (2006). *Human Resource Management (Sultan Chand & Sons.*
5. Rao, P. S. (2009). *Personnel and human resource management (pp. 236-345)*. Himalaya Publishing House.

JOURNALS

1. International Journal of Human Resource Management, ISSN: 1466-4399, Taylor and Francis online.
2. SA Journal of Human Resource Management, ISSN: 2071-078X, AOSIS Publishing.
3. Journal of Strategic Human Resource Management, ISSN Number: 2277-2138, Publishing India Group.
4. IBIMA Journal of Human Resource Management Research, ISSN : 2166-0018, IBIMA Publishing.

E-LEARNING RESOURCES

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human-resource-management>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-of-work-life-qwl.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Identify the Environment in which HR activities are carried on
CO 2	Analyse about the various processes of HR planning and compensation structure
CO 3	Select the various methods of recruitment and safety measures to be employed by the employees
CO 4	Assess about employee welfare and grievance handling
CO 5	Analyse on the latest trends in Human Recourses Management

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	3	0	2	1	0	3	3	3
CO2	3	0	3	0	2	1	0	3	3	3
CO3	3	0	3	0	2	1	0	3	3	3
CO4	3	0	3	0	2	1	0	3	3	3
CO5	3	0	3	0	2	1	0	3	3	3
AVERAGE	3	0	3	0	2	1	0	3	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)
 Flipped Learning/Blended Classroom-E Content,
 Videos-Case study-Group Discussion-Role Modelling
 Seminar

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER IV
CORPORATE PLANNING & STRATEGIC MANAGEMENT

TOTAL HOURS: 90
CREDITS : 4

COURSECODE: CM18/6E/CSM
LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To understand the various perspective and concepts in the field of strategic management.
2. To study the analytical tools of strategic management.
3. To understand the process and techniques of strategic choice.
4. To explore the various factors influencing Strategic Implementation
5. To acquire knowledge on structural considerations in strategic implementation

UNIT I.

Concept of strategy : Defining strategy, Levels at which strategy operates, Strategic Decision Making and Approaches to Strategic Decision making, essence of strategic thinking, replacing planning with strategic thinking, strategic management process. Mission and Purpose, Objectives and Goals, Strategic Business Units. Environment Analysis and Diagnosis - Concept of Environment and its components, Environment scanning and appraisal, organizational appraisal, Strategic advantage analysis and diagnosis, SWOT analysis **(16 hours)**

UNIT II.

Strategy Formulation and Choice of Alternatives - Grand Strategies –Stability, growth, retrenchment & combination strategies- Modernization, Diversification, Integration, Merger, Take-over and Joint Venture strategies, Turnaround – divestment and Liquidation strategies. Strategies for competing in globalizing markets. **(18 hours)**

UNIT III.

Process of Strategic Choice – Process of strategic choice – Gap analysis. Industry analysis, competitor analysis - Porter’s Five forces Model of competition. SWOT analysis- Synergy and Dysergy, Mckinsey’s 7’s framework; GE-9 Cell Model, Bostan’s Consultancy Model. Distinctive competitiveness; Factors affecting Strategic Choice. **(20 hours)**

UNIT IV

Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation, Resource Allocation, Budgets, Behavioural Issues – Leadership styles – Charismatic, transformational, visionary, team, cross-cultural & ethical leadership, Corporate culture and values power Social Responsibilities – Ethics, Building capable organization **(18 hours)**

UNIT V

Functional Issues – Financial, Marketing, Operations and Personnel Plans and policies. Strategy and Structure: Organization structure, Structural Considerations, Structure for strategies, Organizational design and change, Matching structure and strategy. Strategy Evaluation: Importance, Overview of strategic evaluation, strategic control, techniques of strategic evaluation

and control, Operational Control.

(18 hours)

BOOKS RECOMMENDED :

1. Business Policy –Azhar Kazmi –S.Chand & Co. New Delhi
2. Strategic Management : Concepts & Cases – Upendra Kachru, Excel Books.

REFERENCE BOOKS

1. Strategic Planning: Formulation of Corporate strategy – V.S. Ramaswamy, S. Namakumari- Macmillan Publishing House Ltd.
2. Management Policy & Strategic Management – R.M.Shivastava, Himalaya Publishing House, Mumbai.
3. Creating Excellence – Craig R. Hickman & Michael A. Silva – London Univeral Book Stall, New Delhi.
4. Organizational Behaviour- Stephen P. Robbinson – PHI, New Delhi.

JOURNALS

1. Journal of Strategy and Management- ISSN:1755-425X
2. International Journal of Strategic Management ISSN: 1555-2411

E-LEARNING RESOURCES

1. <https://corporatfinanceinstitute.com/resources/knowledge/strategy/strategic-analysis/>
2. <https://iedunote.com/levels-of-strategy>
3. <http://www.simply-strategic-planning.com/strategic-choice.html>
4. <https://www.executestategy.net/blog/guide-to-strategy-implementation>
5. <https://gbr.pepperdine.edu/2010/08/the-role-of-finance-in-the-strategic-planning-and-decision-making-process>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	To analyse the business environment using various strategic management technique.
CO 2	To formulate globally competent business strategies.
CO 3	To select suitable business strategies using various business models.
CO 4	To utilise leadership styles in strategic implementation and ethics.
CO 5	To evaluate strategies based on structural considerations.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	1	0	1	2	1	3	2	2
CO2	3	0	3	0	1	2	1	3	2	2
CO3	3	0	3	0	1	2	1	3	2	2
CO4	3	0	3	0	1	3	1	3	2	2
CO5	3	0	3	0	1	3	1	3	2	2
AVERAGE	3	0	2.6	0	1	2.4	1	3	2	2

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Peer Learning

Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER – VI

INNOVATION AND ENTREPRENEURSHIP

TOTAL HOURS: 90
CREDITS: 5

COURSE CODE:CM18/6E/IEP
L-T-P:4 2 0

COURSE OBJECTIVES

To enable the students

1. To identify the concept of entrepreneurship.
2. To convert the students to become job providers rather than job seekers.
3. To prepare the students to generate new business ideas and project reports.
4. To examine and differentiate the role of financial institutions.
5. To compare and understand the state and central government schemes.

COURSE OUTLINE

UNIT I

Innovation-Meaning- Principles of Innovation-Concept of Entrepreneurship – Definition – Traits – Types – Classification of Entrepreneurs – Factors Influencing Entrepreneurship. **(10 hrs)**

UNIT II

Women Entrepreneurs – Definition – Problems – Development of Women Entrepreneurship – Rural Entrepreneurship – Problems – Relationship between Rural and Urban markets. Strategic Approaches: Niche Strategy – Networking - Geographic Concentration. **(15hrs)**

UNIT III

Business Idea Generation –Identification of Business Opportunities- Purposeful innovation and the seven sources for innovative opportunity-Feasibility Analysis–Marketing-Financial-Technical-Managerial-Locational-Legal.ProjectAppraisal-Project Report-Business Plan. **(30hrs)**

UNIT IV

Institutional Finance to Entrepreneurs –Commercial Banks – Other Financial Institutions- IDBI- IFCI – ICICI-IIBI – SIDBI – SFCs- SIDC. Introduction to Venture Capital. Institutional Support to Entrepreneurs-SIPCOT- NSIC-DIC- SISI-NIESBUD –TCO – SIDO- SHGs. Role of Government in Promoting Entrepreneurship - Entrepreneurial Development Programme-‘Make In India’ Program. **(20hrs)**

UNIT V

Recent Trends-Micro Small and Medium Enterprises(MSME)- Meaning and Definition- Features-Relationship between Micro and Macro Enterprises. Start- Ups – Meaning- Advantages- Challenges. Franchising-Meaning- Types- Advantages and Disadvantages. Social Entrepreneurship- Meaning-Difference between Business Entrepreneurship and Social Entrepreneurship. **(15 hrs)**

RECOMMENDED TEXTBOOKS

1. Gupta, D. C., & Srinivasan, D. N. (2001). *Entrepreneurship Development in India* Sultan Chand & Sons.
2. Khanka, S. S. (2006). *Entrepreneurial development*. S. Chand Publishing.

REFERENCE BOOKS

1. Desingu Setty, E., & Krishna Moorthy, P. (2010). *Strategies for developing women entrepreneurship*. Akansha Pub. House.
2. Drucker, P. F. (1986). *Innovation and Entre-preurship: Practice and Principles*. Harper & Row.
3. Gupta, M. (2006). *Entrepreneurial Development* Raj Publishing House
4. Shankar, R. *Entrepreneurship Theory & Practice* Vijay Nicole Imprints Private Ltd
5. Suresh, J. (2002). *Entrepreneurial Development* Margham Publications

JOURNALS

1. IUP Journal of Entrepreneurship Development ISSN: 0973-2659 IUP Publications
2. International Journal of Entrepreneurship and Innovation ISSN: 14657503 Sage publishing
3. Journal of Small Business and Entrepreneurship ISSN: 2169-2610 Taylor & Francis Online
4. Journal of Entrepreneurship & Management ISSN: 2277-6850 Publishing India Group
5. The Journal of Entrepreneurship ISSN: 09713557 Sage publishing
6. International Journal of Small Business and Entrepreneurship ISSN: 1476-1297 Inderscience Publishers.

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristicsimportance-types-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-support-system-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

COURSE OUTCOMES

Students will be able to

CO No.	CO STATEMENT
CO 1	Identify the concept of entrepreneurship.
CO 2	Motivate to utilise the facilities offered to become entrepreneurs
CO 3	Formulate various concepts of idea generation & use of feasibility analysis.
CO 4	Analyse the various functions of the financial and support institutions.
CO 5	Assess and apply the various state and central government schemes.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	2	0	2	0	1	3	3	3
CO2	3	2	2	0	2	0	1	3	3	3
CO3	3	1	3	0	3	1	1	3	3	3
CO4	3	0	2	2	0	1	3	3	3	3
CO5	3	0	3	2	3	1	3	3	3	3
AVERAGE	3	0.6	2.4	0.8	2	0.6	1.8	3	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-PPT

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A-10X2 marks	50	20	100	1. Section A - Two Questions from each unit – Consisting of short answers. 2. Section B - At least one question from each unit. Not more than 2 questions from any unit. 3. Section C - Not more than one question from any unit.
K1, K 2	B-5/8x8 marks	200	40		
K2, K 3	C-2/4x20 marks	500	40		

SEMESTER VI
MARKETING IN SPECIAL FIELDS

TOTAL HOURS: 90
CREDITS : 4

COURSECODE: CM18/6E/MSF
LTP: 4 2 0

COURSE OBJECTIVES

To enable the students

1. To gain valuable insights into the concept of services marketing
2. To understand the nature and scope of industrial marketing and rural marketing
3. To gain in depth knowledge of the meaning and scope of co operative marketing and social marketing
4. To comprehend the importance of ecommerce and issues involved in environmental marketing
5. To understand the concept of global marketing.

COURSE OUTLINE

UNIT I

Services Marketing –Services- definition, need & importance of services,distinction between services & goods, characteristics of services.

Marketing Mix in Services Marketing.– Product decisions, Pricing strategies, Promotion of services, Distribution of services, People, Physical Evidence and Process.

(16 hours)

UNIT II

Industrial Marketing- Definition, nature & scope – comparison & contrast of Industrial & Consumer marketing – Characteristics of Industrial Marketing –Marketing mix for industrial products.

Rural Marketing – Concept & scope, Characteristics of rural market. Attractiveness of rural market, rural vs urban marketing, marketing of agricultural inputs, marketing of agricultural produce, marketing of consumer goods & durables.

(18 hours)

UNIT III

Co-operative Marketing– Meaning & need of co- operative marketing, features & objectives of co-operative marketing, Activities of co-operative marketing societies, structure of marketing co-operatives, problems in co-operative marketing.

Social marketing – Meaning, nature, importance & scope of social marketing, types of non business organizations, markets involved in social marketing, developing a marketing programme for social cause.

(18 hours)

UNIT IV

Internet Marketing & E-Commerce – Meaning & importance of E- Commerce & internet marketing, components of internet marketing, Benefits & limitations of internet marketing, establishing internet marketing facility.

Environmental marketing – Meaning & importance, issues involved in environmental marketing – social responsibility, pressure of government, competitive pressure, cost of profit. Problems of environmental marketing, environmental marketing strategies, environmental risk management, strategic partnership in environmental marketing. **(20 hours)**

UNIT V

Introduction to Global Marketing, Deciding whether to go abroad, deciding which markets to enter, Deciding How to enter the market, Deciding on the marketing programme, Deciding on marketing organization, Global Marketing Environment. Export Procedure and documentation, Important steps in export procedure, Foreign Exchange and Financial Decisions. History of International Financial System, Foreign Exchange, Business. Implications of Exchange rate fluctuations, Managing Exchange rate exposure . **(18 hours)**

RECOMMENDED TEXTBOOKS

1. Zeithaml Valerie .A., (2000), Service Marketing , Tata Mc Graw Hill,
2. L.P. Singh.,(2008) Co-operative Marketing in India & Abroad, Himalaya Publishing House
3. Keegan Warren J and Green Mark C., Global Marketing,9th Edition, Pearson Education.
4. Kashyap Pradeep., Rural Marketing, 3rd Edition, Pearson
5. B.S.Rathor and J.S.Rathor.,(2005), Export Marketing, Himalaya Publishing House

REFERENCE BOOKS

1. Lovelock Christopher,(2005), Service Marketing, Pearson Education Asia.
2. Kumar Dinesh and Gupta Punam., Rural Marketing: Challenges and Opportunities, Sage Texts.
- 3.Shankar Ravi , (2010)Services Marketing, Excel Books.
- 4.Albaum, Duerr & Josiassen., International Marketing and Export Mnagement.,8th Edition, Pearson Education.
- 5.S.A.Sherlekar and V.S.Sherlekar.,(2002) Global Marketing Management.,Himalaya Publishing House.

JOURNALS

7. International Journal of Internet Marketing and Advertising ISSN:1477-5212 Inderscience Publishers.
8. Indian Journal of Marketing ISSN: 9738703 Associated Management Consultants Private Limited
9. Journal of Marketing ISSN: 00222429 Sage publishing
10. Journal of Marketing Research ISSN: 00222437 Sage publishing
11. Journal of Marketing Management ISSN: 1472-1376 Taylor & Francis Online

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/definition-and-characteristics-of-services.htm>
2. http://www.pondiuni.edu.in/storage/dde/downloads/markiii_im.pdf
3. <http://www.yourarticlelibrary.com/essay/rural-marketing-in-india-definition-and-features-of-rural-marketing/32335>

4. <https://www.marketing-schools.org/types-of-marketing/cooperative-marketing.html>
5. <https://www.thebalancesmb.com/internet-marketing-2948348>
6. <https://www.marketing-schools.org/types-of-marketing/global-marketing.html>

COURSE OUTCOMES

Students will be able to

CO No.	CO Statement
CO 1	Outline the importance of services and elements of the services marketing mix
CO 2	Identify the characteristics of industrial and rural markets
CO 3	Analyse the importance and scope of co operative marketing societies and social marketing
CO 4	Appreciate the meaning and importance of e commerce and environmental marketing
CO 5	Evaluate the global marketing environment

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	0	1	0	1	2	1	3	2	2
CO2	3	0	3	0	1	2	1	3	2	2
CO3	3	0	3	0	1	2	1	3	2	2
CO4	3	0	3	0	1	3	1	3	2	2
CO5	3	0	3	0	1	3	1	3	2	2
AVERAGE	3	0	2.6	0	1	2.4	1	3	2	2

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD), Peer Learning, Quiz-Assignment

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
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