

**MANONMANIAM SUNDARANAR UNIVERSITY**

**TIRUNELVELI - 12**

**B.COM**

**PROFESSIONAL ACCOUNTING**

**SYLLABUS**

**(With effect from the academic year 2023-2024 onwards)**

## B.COM

### PROFESSIONAL ACCOUNTING

#### PROGRAMME OBJECTIVE

The Bachelor of Commerce Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in Accounting and other related fields. It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

<b>TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COM PROFESSIONAL ACCOUNTING</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG - 3 years</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships,</p>

define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

**PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

**PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

**PO9: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

**PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

**PO 11 Self-directed learning:** Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

**PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

**PO 13: Moral and ethical awareness/reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

**PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

**PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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<b>METHODS OF EVALUATION</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>75 Marks</b>
<b>Total</b>		<b>100 Marks</b>
<b>METHODS OF ASSESSMENT</b>		
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions requires students to recall information from the course content</li> <li>• Knowledge questions usually require students to identify information in the text book.</li> </ul>	
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>• Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>• The questions go beyond simple recall and require students to combine data together</li> </ul>	
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>• Students have to solve problems by using/applying a concept learned in the classroom.</li> <li>• Students must use their knowledge to determine a exact response.</li> </ul>	
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>• Analyzing the question is one that asks the students to breakdown something into its component parts.</li> <li>• Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> </ul>	
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make judgment on something.</li> <li>• Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>• Students are engaged in decision – making and problem– solving.</li> <li>• Evaluation questions do not have single right answers.</li> </ul>	
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>• The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>• Developing original ideas and problem solving skills</li> </ul>	

**B. COM PROFESSIONAL ACCOUNTING (2023 – 24 onwards)**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I		Language–Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>6</b>
Part III		Core Paper I– <b>Financial Accounting I</b>	<b>5</b>	<b>5</b>
Part III		Core Paper II- <b>Principles of Management</b>	<b>5</b>	<b>5</b>
Part III	Any one	Elective I-Business Economics Elective I-Indian Economic Development Elective I-Business Environment	<b>3</b>	<b>4</b>
Part IV	Any one	Skill Enhancement Course SEC –1 Digital Banking / MS Office	<b>2</b>	<b>2</b>
		Foundation Course FC Fundamentals of Business Studies	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>23</b>	<b>30</b>
<b>SECOND SEMESTER</b>				
Part I		Language–Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>4</b>
Part III		Core Paper III– <b>Financial Accounting II</b>	<b>5</b>	<b>5</b>
Part III		Core Paper IV- <b>Business Law</b>	<b>5</b>	<b>5</b>
Part III	Any one	Elective II–International Economics Elective II-Insurance and Risk Management Elective II–Computer Application in Business	<b>3</b>	<b>4</b>
Part IV	Any Two	Skill Enhance Course SEC– 2	<b>2</b>	<b>2</b>
		Skill Enhancement Course–SEC3 Internet and its Applications/ Stock Market Operation/ New venture Planning and Development/	<b>2</b>	<b>2</b>
Part IV	Naan Mudhalvan	Cambridge English	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>25</b>	<b>30</b>

<b>SECOND YEAR</b>				
<b>THIRD SEMESTER</b>				
Part I		Language–Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>6</b>
Part III		Core Paper V- <b>Corporate Accounting I</b>	<b>5</b>	<b>5</b>
Part III		Core Paper VI – <b>Company Law</b>	<b>4</b>	<b>4</b>
Part III	Any one	Elective III–Business Mathematics and Statistics Elective III–Working Capital Management Elective III–Spread sheet for Business	<b>4</b>	<b>3</b>
Part IV	Any one	Skill Enhance Course SEC– 4 Computerized Accounting System / Clearing and Forwarding in Import and Export	<b>1</b>	<b>2</b>
		EVS	<b>2</b>	<b>2</b>
	Naan Mudhalvan	*Goods and Service Tax	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>24</b>	<b>30</b>
<b>FOURTH SEMESTER</b>				
Part I		Language–Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>6</b>
Part III		Core Paper VII– <b>Corporate Accounting II</b>	<b>5</b>	<b>5</b>
Part III		Core Paper VIII- <b>Principles of Marketing</b>	<b>4</b>	<b>4</b>
Part III	Any one	Elective IV–Operation Research Elective IV–Operations Management Elective IV-R Programming	<b>4</b>	<b>3</b>
Part IV	Any one	Skill Enhance Course SEC– 5 Fundamentals of Fintech Filing of GST Returns/	<b>1</b>	<b>2</b>
		Value Education	<b>2</b>	<b>2</b>
	Naan Mudhalvan	*Logistics and Supply Chain Management	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>24</b>	<b>30</b>
*Applicable to the students who failed in Naan Mudhalvan (Alternative Paper)				

**FIRST YEAR – SEMESTER – I**

**CORE – I: FINANCIAL ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15



IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	<b>15</b>
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEM 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
<b>Textbooks</b>		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	

<b>Reference Books</b>	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAG E</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

V	<p><b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
<b>Total</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks may be used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>	

2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective I – Business Economics**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								12

V	<b>Product Pricing</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
<b>TOTAL</b>		<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Understood the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nicole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.	
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.	
5	Saluram and PriyankaJindal, Business Economics, CA Foundation Study material, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69-P77nf5-rKrjcpVESqQ">https://youtube.com/channel/UC69 -P77nf5-rKrjcpVESqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3-Strong, 2-Medium, 1- Low**



**FIRST YEAR – SEMESTER – I**

**Elective 1 - Indian Economic Development**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective I</b>	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concepts of Economic growth and development								
<b>LO2</b>	To know the features and factors affecting economic development								
<b>LO3</b>	To gain understanding about the calculation of national income								
<b>LO4</b>	To examine the role of public finance in economic development								
<b>LO5</b>	To understand the causes of inflation								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Economic Development and Growth</b> Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	<b>Economic Development</b> Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	<b>National Income</b> Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
	<b>TOTAL</b>								<b>60</b>

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply
<b>Textbooks</b>	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
<b>Reference Books</b>	
1	Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy chakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
<b>NOTE: Latest Edition of Textbooks may be used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	3	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	14	15	10	10	10	10	10	13	10
<b>AVERAGE</b>	3	2	2.8	3	2	2	2	2	2	2.2	2

**3-Strong, 2-Medium , 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective I – BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
	4				3	4	25	75	100	
<b>Learning Objectives</b>										
<b>LO1</b>	To understand the nexus between environment and business.									
<b>LO2</b>	To know the Political Environment in which the businesses operate.									
<b>LO3</b>	To gain an insight into Social and Cultural Environment.									
<b>LO4</b>	To familiarize the concepts of an Economic Environment.									
<b>LO5</b>	To learn the trends in Global Environment / Technological Environment									
<b>Prerequisites: Should have studied Commerce in XII Std</b>										
Unit	Contents								No. of Hours	
I	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12	
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12	
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12	
IV	<b>Economic Environment</b> Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12	
V	<b>Technological Environment</b> Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12	
<b>TOTAL</b>								<b>60</b>		
<b>Course Outcomes</b>										
<b>CO1</b>	Remember the nexus between environment and business.									
<b>CO2</b>	Apply the knowledge of Political Environment in which the businesses operate.									
<b>CO3</b>	Analyze the various aspects of Social and Cultural Environment.									
<b>CO4</b>	Evaluate the parameters in Economic Environment.									
<b>CO5</b>	Create a conducive Technological Environment for business to operate globally.									

<b>Textbooks</b>	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, KalyaniPublications, New Delhi
<b>Reference Books</b>	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAG E</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**

## DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

### Learning Objectives:

<b>LO1:</b>	To acquaint students with knowledge of Digital Banking Products.
<b>LO2:</b>	To enable the students to understand the knowledge of Digital Payment System
<b>LO3:</b>	To impart the students to understand the new concepts of Mobile and Internet Banking
<b>LO4:</b>	To enables the students to have depth knowledge in point of sale terminals
<b>LO5:</b>	To understand the ATM and cash deposit system

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the need for digital banking products and the usage of cards.
<b>CO2:</b>	Classify the usage of various payment systems.
<b>CO3:</b>	Discuss the profitability, risk management and frauds of Mobile and internet banking.
<b>CO4:</b>	Analyse the approval processes of POS terminals.
<b>CO5:</b>	Explain the product features and services of ATM and Cash Deposit Machine.

### Unit I: Digital Banking Products

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards – Features and Incentives of Bank cards - Types of Bank Cards -New Technologies- Euro pay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending–Digital Lending Process-Non- Performing-Asset (NPA).

### Unit II: Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure -Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) – National Automated Clearing House (NACH) – Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) – Innovative Banking & Payment Systems.

### Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Blockchain Technology-Types-Crypto currency and Bitcoins

### Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing - Benefits of POS in Retail Business.

## Unit V:Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine(ATM) – Cash Deposit Machine(CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

<b>Recent Trends in Digital Banking</b>
Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

### Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K.2017 E-Banking: The IndianExperience.BhartiPublications,2017.

### Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

### Web Reference:

- 1 [https://ebooks.lpude.in/commerce/bcom/term\\_4/DCOM208\\_BANKING\\_THEORY\\_A\\_ND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_A_ND_PRACTICE.pdf)
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

### MS OFFICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Learning Objectives:	
<b>LO1:</b>	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet.
<b>LO2:</b>	To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
<b>LO3:</b>	To engage the students themselves with advanced, MS excel functions and productivity tools to assist in developing worksheets and consolidation to summarize and report results from multiple work sheets
<b>LO4:</b>	To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition
<b>LO5:</b>	To plan, design, create, manipulate and analyse and compile data in various ways.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Acquire practical knowledge in MS Word
<b>CO2:</b>	Construct worksheet in MS Excel using basic functions
<b>CO3:</b>	Construct Excel sheets in MS Excel using advanced functions
<b>CO4:</b>	Prepare presentations in MS Power Point using various Templates
<b>CO5:</b>	Create a data base using Power point

#### Unit I: Microsoft Word -I

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering

#### Unit II: Microsoft Word -II

Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art & Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document -Mail Merge.

#### **Unit IV: Microsoft Excel-II**

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE – BAHT TEXT Text Function – LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

#### **Unit V: Microsoft Power Point:**

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background – Choosing the Presentation Layout – Establishing the Presentation Style;

#### **List of Practical**

##### **MS-WORD**

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying linespacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

##### **MS-EXCEL**

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, value, and date & time functions.

##### **MS-POWERPOINT**

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.



**Text Books:**

1. A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019–All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1<sup>st</sup> edition (1 January 2019); BPB Publication
4. Jordan Gold meter 2014 Advanced Excel Essentials Friends of a Press USA

**Supplementary Readings:**

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V look up & Index Matchfunction Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. .Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

**Web Reference:**

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

**FOUNDATION COURSE (OR)**  
**BRIDGE COURSE**  
**FUNDAMENTALS OF BUSINESS STUDIES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject. Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

**FUNDAMENTALS OF BUSINESS STUDIES**  
**Objective**

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
	To make the students familiar with the basic concepts of commerce, and Management Fields.
	To encourage and motivate the Students for the commerce education.
	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

### **Unit I Introduction**

Definition of Commerce -Importance's of Commerce -Meaning of barter system -  
-business-industry-trade-hindrances of trade-branches of Commerce.

### **Unit II Accounting-Introduction**

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-  
Objectives-Importance-Functions-Advantages-Limitations-Methodsof Accounting-Single  
Entry Double Entry-Steps involved in double entry system-Advantages of double entry  
system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-  
Real Accounts-Nominal Accounts.

### **Unit III Marketing and Advertising**

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer  
–Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising:  
Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of  
advertising, Kinds of Advertising, Advertising Media, Kinds of media

### **Unit IV Auditing & Entrepreneurial Development**

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing  
-Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction  
between Auditing & Investigation -Distinction between Accounting & Auditing – Basic  
Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics  
of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of  
Women entrepreneur-Concept of Women Entrepreneurs

### **Unit V: Income Tax Law and Practice**

Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of  
Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns-  
Residential Status.

#### **Text Books:**

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

**FIRST YEAR – SEMESTER - II**

**CORE – III: FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems	
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts	
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.	
<b>CO5</b>	To elaborate the role of IFRS	
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
<b>Reference Books</b>		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract								
<b>LO2</b>	To gain knowledge on performance contracts								
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee								
<b>LO4</b>	To make aware of the essentials of Bailment and pledge								
<b>LO5</b>	To understand the provisions relating to sale of goods								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15

IV	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	<b>15</b>
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>Course Outcome</b>		
<b>CO1</b>	Explain the Objectives and significance of Mercantile law	
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.	
<b>CO3</b>	Outline the contract of indemnity and guarantee	
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge	
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930	
<b>Textbooks</b>		
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal & VivekKuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
<b>Reference Books</b>		
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.	



5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks may be used</b>	
<b>Web Resources</b>	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective II - International Economics**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective II</b>	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to the concept of international trade and its theories.								
<b>LO2</b>	To provide a comprehensive understanding of balance of trade and payments and its economic effects.								
<b>LO3</b>	To impart knowledge on the foreign exchange rates and its theories.								
<b>LO4</b>	To facilitate students to be aware of the international monetary systems and the structure of IMF.								
<b>LO5</b>	To introduce the students to the international financial institutions.								
<b>UNIT</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Internal and International Trade</b> – Distinction - Theories of International trade: Classical theories - Adam Smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade: Haberler’s Opportunity Cost theory – Heckscher–Ohlin’s Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.								12
II	<b>Balance of Payments</b> – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.								12
III	<b>Foreign Exchange Rate:</b> Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.								12
IV	<b>International Monetary System:</b> Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF								12
V	<b>International Financial Institutions:</b> IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.								12
	<b>Total</b>								60
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Define the concept of international trade and its theories.								
<b>CO2</b>	Evaluate the system of balance of trade and payments and its economic effects.								

<b>C03</b>	Analyse the foreign exchange rates and its theories.
<b>C04</b>	Familiar with the international monetary systems and the structure of IMF.
<b>C05</b>	Practical knowledge on the workings of international financial institutions.
<b>Textbooks</b>	
1.	Anupama Tandon, International Economics, Kalyani Publishers, New Delhi
2.	D N Dwivedi, International Economics Theory and Policy, Vikas Publishing, Noida
3.	Dr. S. Sankaran, International Economics, Margham Publications, Chennai
4.	D M Mithani, International Economics, Himalaya Publishing House, Mumbai
5.	
<b>Reference Books</b>	
1.	Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US
2.	Paul R. Krugman, International Economics, Pearson, New Delhi
3.	Dr. S. Sankaran, Principles of Economics, Margham Publications, Chennai
4.	H.C.Bhatia, International Economics, Vikas Publishing House, Noida
<b>Web Resources</b>	
1.	<a href="http://www.ocw.mit.edu">www.ocw.mit.edu</a>
2.	<a href="http://www.economicnetwork.ac.in">www.economicnetwork.ac.in</a>
3.	<a href="http://www.ibsstudy.wixsite.com">www.ibsstudy.wixsite.com</a>

**MAPPING WITH PROGRAMME OUTCOMES AND  
PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO2</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO3</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO4</b>	3	2	2	2	2	3	2	3	3	2	2
<b>CO5</b>	3	2	2	2	2	3	2	3	3	2	2
<b>TOTAL</b>	15	10	10	10	10	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	2	2	2	3	2	3	3	2	2

**3-Strong, 2-Medium , 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective II –INSURANCE AND RISK MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concepts and principles of contract of insurance								
<b>LO2</b>	To understand the basic concepts of life insurance								
<b>LO3</b>	To gain knowledge on the principles of general insurance								
<b>LO4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO5</b>	To know the risk management process								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	<b>Life Insurance</b> Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12
V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
<b>TOTAL</b>								<b>60</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Identify the workings of insurance and hedging								
<b>CO2</b>	Evaluate the types of insurance policies and settlement								

<b>CO3</b>	Settle claims under various types of general insurance
<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA
<b>CO5</b>	Evaluate the assessment and retention of risk
<b>Textbooks</b>	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
<b>Reference Books</b>	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.
5	AnandGanguly – Insurance Management, New Age International Publishers.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAG E</b>	3	2	3	2	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective II - Computer Application in Business**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective II</b>	2		2		3	4	25	75	100

**Learning Objectives**

<b>LO1</b>	To apply various terminologies used in the operation of computer systems in a business environment.
<b>LO2</b>	To Understand the basic concepts of a word processing package
<b>LO3</b>	To apply the basic concepts of electronic spread sheet software in business.
<b>LO4</b>	To Understand and apply the basic concepts of PowerPoint presentation.
<b>LO5</b>	To generate electronic mail for communicating in an automated office for business environment.

**Prerequisites: Should have studied Commerce in XII Std**

Unit	Contents	No. of Hours
I	<b>Word Processing</b> Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	<b>12</b>
II	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	<b>12</b>
III	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	<b>12</b>
IV	<b>Spreadsheet and its Business Applications</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	<b>12</b>
V	<b>Creating Business Spreadsheet</b> Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>



<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Recall various techniques of working in MS-WORD.
<b>CO2</b>	Prepare appropriate business document.
<b>CO3</b>	Create - Presentation for Seminars and Lecture.
<b>CO4</b>	Understanding various tools used in MS-EXCEL.
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.
<b>Textbooks</b>	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications, UP.
3	MansiBansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	RenuGupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
<b>Reference Books</b>	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

**3-Strong, 2-Medium , 1- Low**

## INTERNET AND ITS APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

### Objective

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

### Unit I: Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.

### Unit II: E-mail Concept

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

### Unit III: Internet Services

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

### Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

### Unit V: Search Engines

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Who where, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

### TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Tech world, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A. Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young- The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

## **REFERENCE BOOKS**

1. Douglas E.Commer-Computer Networks and Internet, PHI ( Addition Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi, 200

## STOCK MARKET OPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

<b>Learning Objectives:</b>	
<b>LO1:</b>	To acquaint students with knowledge of Securities Market
<b>LO2:</b>	To enable the students to understand the knowledge of Practice Trading on Stock Market
<b>LO3:</b>	To impart the students to understand the legal frame work of securities Market
<b>LO4:</b>	To enables the students to have depth knowledge in different segment of stock exchange
<b>LO5:</b>	To understand the role of Demat Trading
<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the basic concept of Securities Market
<b>CO2:</b>	Practice Trading on Stock Market
<b>CO3:</b>	Analyse the legal Frame work of Securities Market
<b>CO4:</b>	Explain different segment of Stock Exchange
<b>CO5:</b>	Perform Demat Trading

### Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

### Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.

### Unit III: Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.

### Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

### Unit V: Dematerializations

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

### **Practical Exercises:**

#### **The learners are required to:**

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange ([www.nseindia.com](http://www.nseindia.com)) and demonstrate
  - a) Procedure of placing buying/selling order.
  - b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

<b>Recent Trends in Stock Market</b>
Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

### **Text Books:**

1. Gordon, E., & Natarajan K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J.M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.
4. Machiraju, H.R. 2019. Merchant Banking. New Delhi: New Age Publishers.

### **Supplementary Readings:**

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

**Note: Latest edition of the books may be used**

## NEW VENTURE PLANNING & DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

<b>Learning Objectives:</b>	
<b>LO1:</b>	To acquaint students with knowledge of Setting up a new Business
<b>LO2:</b>	To enable the students to understand the legal challenges in setting up Business
<b>LO3:</b>	To impart the students to search for entrepreneurial capital
<b>LO4:</b>	To enable the students to have depth knowledge in marketing aspects of new ventures
<b>LO5:</b>	To understand the role Business Plan Preparation for New Ventures
<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Generate a business idea using different techniques and describe sources of innovative ideas
<b>CO2:</b>	Evaluate advantages of acquiring an ongoing venture with a case study;
<b>CO3:</b>	Present a comparative analysis of various government schemes which are suitable for the business idea;
<b>CO4:</b>	Develop a marketing plan for a business idea;
<b>CO5:</b>	Prepare and present a well-conceived Business Plan

### **Unit I: Starting New Ventures**

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

### **Unit II: Legal Challenges in Setting up Business**

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

### **Unit III: Search for Entrepreneurial Capital**

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

### **Unit IV: Marketing Aspects of New Ventures**

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

## **Unit V: Business Plan Preparation for New Ventures**

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Mile stone Schedule

### **Practical Exercises:**

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

<h3><b>Recent Trends in New Venture Planning &amp; Development</b></h3>
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Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.
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### **Text Books:**

1. Allen,K.R.(2015).LaunchingNewVentures:AnEntrepreneurialApproach.Boston:Cengage Learning
2. Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunchingNewVentures.London: Pearson.
3. Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:ASouth-AsianPerspective.Boston:Cengage Learning
4. Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

### **Supplementary Readings:**

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd,Great Brittan
2. David Butler 2006 Enterprise Planning and Development Routledge USA
3. David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
4. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

**Note: Latest edition of the books may be used**



**SECOND YEAR – SEMESTER - III**  
**CORE – V: CORPORATE ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares								
<b>LO2</b>	To know the provisions of Companies Act regarding Issue and Redemption of Preference shares and debentures								
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares								
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15

V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.( <b>Theory Only</b> )	15
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures	
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
<b>Reference Books</b>		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat & NozerShroff, Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof.Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	

**NOTE: Latest Edition of Textbooks may be used**

**Web Resources**

1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013								
<b>LO2</b>	To have an understanding on the formation of a company								
<b>LO3</b>	To understand the requisites of meeting and resolution								
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors								
<b>LO5</b>	To familiarize with the various modes of winding up								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								12
II	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								12
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								12
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								12
V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								12
<b>TOTAL</b>								<b>60</b>	

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
<b>Reference Books</b>	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**ELECTIVE III - BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the basics of ratio, proportion, indices and proportions								
<b>LO2</b>	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
<b>LO3</b>	To familiarise with the measures of central tendency								
<b>LO4</b>	To conceptualise with correlation co-efficient								
<b>LO5</b>	To gain knowledge on time series analysis								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Ratio</b> Ratio - Indices – types - positive indices – law of indices – negative indices – zero and utility indices – fractional indices. Logarithms – definition – property of logarithms – law of logarithms – common logarithm.								9
II	<b>Interest and Annuity</b> Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								9
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Median - Quartile – Decile – Percentiles - Mode. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of variance.								9
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients.								9

V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	<b>9</b>
<b>TOTAL</b>		<b>45</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Learn the basics of ratio, proportion, indices and logarithm	
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
<b>CO3</b>	Determine the various measures of central tendency	
<b>CO4</b>	Calculate the correlation and regression co-efficient.	
<b>CO5</b>	Assess problems on time series analysis	

<b>Textbooks</b>	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>



**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective III - Working Capital Management**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100
<b>Learning Objectives</b>									
<b>LO 1</b>	To explain working capital and interpret the cash conversion cycle								
<b>LO 2</b>	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
<b>LO 3</b>	To prepare a cash budget and comment on it								
<b>LO 4</b>	To assess the components of credit policy and its evaluation								
<b>LO 5</b>	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									

<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction</b> Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.	9
II	<b>Financing Current Assets</b> Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.	9
III	<b>Cash Management</b> Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.	9
IV	<b>Receivables Management</b> Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	9
V	<b>Inventory Management</b> Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	9
	<b>TOTAL</b>	<b>45</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Construct the factors influencing working capital requirements and estimate it
<b>CO2</b>	Classify the approaches to financing Currents Assets
<b>CO3</b>	Determine the importance of cash management and cash budgeting
<b>CO4</b>	Formulate the receivables management and credit policy evaluation
<b>CO5</b>	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
<b>Textbooks</b>	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann’s, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
<b>Reference Books</b>	

1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication , Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://onlinecourses.nptel.ac.in">http://onlinecourses.nptel.ac.in</a>
2	<a href="https://www.iifl.com">https://www.iifl.com</a>
3	<a href="http://ebooks.lpude.in">http://ebooks.lpude.in</a>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3-Strong, 2-Medium , 1- Low**

## SECOND YEAR – SEMESTER – III

### Elective III – Spreadsheet for Business

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	2		2		4	3	25	75	100
<b>Learning Objectives</b>									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								9
II	<b>Financial, Logical and Text Functions</b> <b>Financial Functions</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value ( PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); <b>Logical Functions:</b> AND, OR,NOT, IF, TRUE; <b>Text Functions:</b> UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								9
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								9
IV	<b>Reference</b> Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								9
V	<b>Projects and Applications</b> Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								9
<b>TOTAL</b>								<b>45</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Develop And Apply Fundamental Spread Sheet Skills.
<b>CO2</b>	Understanding Various Tools Used In Ms-Excel.
<b>CO3</b>	Knowledge On Various Statistical Tests In Ms-Excel.
<b>CO4</b>	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
<b>CO5</b>	Develop Trending Application Using MS-Excel
<b>Textbooks</b>	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
<b>Reference Books</b>	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC  
OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

**3-Strong, 2-Medium , 1- Low**

## COMPUTERISED ACCOUNTING SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

### Learning Objectives:

<b>LO1:</b>	To educate the students to prepare spread sheets and its business applications.
<b>LO2:</b>	To enlighten the students on the fundamentals of Tally.
<b>LO3:</b>	To impart knowledge on preparing reports

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Understand what is spread sheet, and how to enter data, format, edit and takeprint out
<b>CO2:</b>	Prepare slides for presentations
<b>CO3:</b>	Prepare final accounts, preparation of ratios and to create backup files with helpof computerised accounting system
<b>CO4:</b>	Prepare ratios with the help of computerized accounting
<b>CO5:</b>	Prepare functional budgets with computerized accounting

### Unit I: Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs - Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

### Unit II: Preparation of Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing, Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

### Unit III: Introduction to Accounting Package Tally

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

### Unit IV: Ledger creation and Vouchers

Creation of ledger – Stock categories, Group, items, Voucher - Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill Detail - Illustration to get on-screen results of various books of accounts.

## Unit V: Reports

Generation of Report - Preparation of Final Accounts - Configuring for Printing –diverse reports- Maintaining back up - security passwords.

### List of Practical:

1. Construct a graphical representation of frequency distribution table for ten employees Score by using Count if and Frequency Function in Spreadsheet.
2. Prepare a data set with Correlation and regression function in spreadsheet.
3. Prepare a poster presentation by inserting Tables, Images, texts and Symbols.
4. Create a Business Plan Presentation with the help of Slides, Fonts, Drawing, editing; Media; Design; Transition; Animation and Slideshow features.
5. Creating a new Company in Tally and creating groups and Ledger accounts.
6. Prepare Stock categories, Groups and Stock items in Tally.
7. Create Accounting Vouchers for the trading business transactions in Tally.
8. Creation of Trial Balance in Tally
9. Create an invoice (Purchase/Sales) in Tally.
10. Prepare Final Accounts with adjustment in Tally.

### Note: 100% Practical for External

\*Marks: Internal 50 & External 50

Internal: 50 Marks

External: 50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Procedure writing	10 * 2 = 20 marks
iii) Debugging	5 * 2 = 10 marks
iv) Result	5 * 2 = 10 marks

**Total 50 marks**

b) Practical examination should be conducted by both internal and external examiners

### Recent Trends in Computerised Accounting System

Faculty member will impart the knowledge on recent trends in Computerised Accounting System to the students and these components will not cover in the examination.



**Text Books:**

1. Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
2. Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
3. Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

**Supplementary Readings:**

1. Dewey D.2018 Computerised Accounting, Tata Mc Graw Hill, New Delhi
2. Robert Hurt 2016 Accounting Information System Mc Graw Hill, New Delhi
3. Carol Yacht 2016 Computer Accounting Essentials, Susan V. Crosson, New Delhi
4. O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill, New Delhi
5. Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria

## CLEARING AND FORWARDING IN EXPORT AND IMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100
<b>Learning Objectives:</b>									
<b>LO1:</b>	To educate the students how the clearing and forwarding agents acted in Ports								
<b>LO2:</b>	To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents								
<b>LO3:</b>	To acquire knowledge in import documentation								
<b>LO4:</b>	To know the how the freights are charged by the shipping and forwarding agents								
<b>LO5:</b>	To understand the Risk in Export and Import								
<b>Course Outcomes:</b>									
	After the successful completion of the course, the students will be able to:								
<b>CO1:</b>	Explain the role of clearing agents in ports								
<b>CO2:</b>	Discuss the export procedure and documentation								
<b>CO3:</b>	Explain the import documentation procedure								
<b>CO4:</b>	Equip Freight forwarding services								
<b>CO5:</b>	Discuss the determinants of Risk Management								

### Unit I: Clearing and Forwarding

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work- Documents required for clearing and forwarding

### Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice-Packing list-Certificate of Origin -GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

### Unit III: Import Procedure Documentation

Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

### Unit IV: Freight Forwarding and Transportation

Freight forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

### Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

<b>Recent Trends in Clearing and Forwarding in Export and Import</b>
Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

**Text Books:**

1. Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3. Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

**Supplementary Readings:**

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram, 2022, Nilkhil Garg Export: What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

## GOODS AND SERVICES TAX

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100
<b>Learning Objectives:</b>									
<b>LO1:</b>	To enable the students to understand the basic concept of indirect tax								
<b>LO2:</b>	To provide the students to know the structure of GST								
<b>LO3:</b>	To educate the students with registration process of GST								
<b>LO4:</b>	To educate the students for Input Tax Credit								
<b>LO5:</b>	To understand the filing of returns and payment procedure of GST and Refund process and assessment.								
<b>Course Outcomes:</b>									
	After the successful completion of the course, the students will be able to:								
<b>CO1:</b>	Comprehend the fundamentals of indirect tax and need for GST								
<b>CO2:</b>	Understand the structure of GST and their schemes in practice								
<b>CO3:</b>	Disseminate various modes of registration of GST								
<b>CO4:</b>	Familiarize themselves with the adjustment of debit and credit notes								
<b>CO5:</b>	Understand and apply the e-filing of GST in practice								

### **Unit I: Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

### **Unit II: Structure of GST**

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

### **Unit III: GST Registration Process**

Registration process in GST – Types – Compulsory Registration - Cancellation

### **Unit IV: Input Tax Credit**

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

### **Unit V: Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

<b>Amendments in Goods and Services Tax made from Time to Time</b>
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Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.
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**Text Books:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. SatrangiG., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

**Supplementary Readings**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

**Web Reference:**

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>.

**SECOND YEAR – SEMESTER – IV**  
**CORE – VII: CORPORATE ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction								
<b>LO2</b>	To know Final statements of banking companies								
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts								
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet								
<b>LO5</b>	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Methods of Accounting for Amalgamation - The Purchase Method (Excluding Inter-Company Holdings). <b>Internal &amp; External Reconstruction</b> Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	<b>Insurance Company Accounts:</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
	<b>TOTAL</b>								<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
<b>CO4</b>	Give the consolidated accounts of holding companies
<b>CO5</b>	Preparation of liquidator's final statement of account
<b>Textbooks</b>	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
<b>Reference Books</b>	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S. Chand, New Delhi
3	Prof.Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**



**SECOND YEAR– SEMESTER– IV**

**CORE PAPER VIII – PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concept and functions of marketing								
<b>LO2</b>	To understand the importance of market segmentation								
<b>LO3</b>	To examine the stages of new product development								
<b>LO4</b>	To gain knowledge on the various advertising medias								
<b>LO5</b>	To analyse the global market environment								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Marketing</b> Meaning – Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	<b>Market Segmentation</b> Meaning and definition – Benefits – Criteria for segmentation– Types of segmentation–Geographic–Demographic Psychographic – Behavioural – Targeting, Positioning& Repositioning – Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	<b>Product&amp;Price</b> Marketing Mix—an overview of 4P’s of Marketing Mix– Product–Introduction to Stages of New Product Development–Product Life Cycle—Pricing–Policies- Objectives– Factors Influencing Pricing– Kinds of Pricing.								15

IV	<b>Promotions and Distributions</b> Elements of promotion – Advertising – Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling–Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	<b>15</b>
V	<b>Competitive Analysis and Strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E-Tailing – CRM – Market Research – MIS and Marketing Regulation.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing	
<b>CO2</b>	Apply the 4p’s of marketing in their venture	
<b>CO3</b>	Identify the factors determining pricing	
<b>CO4</b>	Use the different Channels of distribution of industrial goods	
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing	
<b>Textbooks</b>		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi	
2	Dr. C.B. Gupta &Dr. N. RajanNair, Marketing Management, Sultan Chand &Sons, New Delhi.	
3	Dr.AmitKumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr.N.RajanNair, Marketing, Sultan Chand & Sons. New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi	
<b>Reference Books</b>		
1	Prof Kavita Sharma, Dr Swati Agarwal , Principles of Marketing Book,Taxmann ,new delhi	
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.	

3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	BakerM, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>NOTE: Latest Edition of Textbooks may be used</b>	
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Elective IV –Operation Research**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				4	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to operations research and linear programming.								
<b>LO2</b>	To impart knowledge about transportation and assignment problems.								
<b>LO3</b>	To get acquainted with game theory and simulation.								
<b>LO4</b>	To develop abilities to analyse and manage inventories using various methods.								
<b>LO5</b>	To acquire knowledge on network analysis.								
<b>Prerequisite: Should have studied Statistics in 1<sup>st</sup> year B.Com.</b>									
UNIT	Contents								No. of Hours
I	<b>Introduction to Operations Research and Linear Programming Problem</b> Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	<b>Transportation and Assignment problem</b> Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								9
III	<b>Game Theory and Simulation</b> Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								9
IV	<b>Inventory Management</b> Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								9
V	<b>Network Analysis</b> Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								9
	Total								45

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Frame a linear programming problem for quantitative decisions in business planning.
<b>CO2</b>	Optimise economic factors by applying transportation and assignment problems.
<b>CO3</b>	Apply the concept of game theory and simulation for optimal decision making.
<b>CO4</b>	Analyse and manage inventories to meet the changes in market demand.
<b>CO5</b>	Construct networks including PERT, CPM for strategic management of business projects.
<b>Textbooks</b>	
1.	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
<b>Reference Books</b>	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai
<b>Web Resources</b>	
1.	<a href="http://www.orsi.in">www.orsi.in</a>
2.	<a href="http://www.learnaboutor.co.uk">www.learnaboutor.co.uk</a>
3.	<a href="http://www.theorsociety.com">www.theorsociety.com</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	2	1	2	2	2	2	1	2
<b>CO2</b>	3	2	1	2	1	2	1	2	2	1	2
<b>CO3</b>	3	2	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	3	2	3	2	2	3	2
<b>CO5</b>	3	2	2	3	3	2	2	2	2	3	2
<b>TOTAL</b>	15	10	10	13	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2	2.6	2.2	2	2	2	2	2	2

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Elective IV - OPERATIONS MANAGEMENT**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				4	3	25	75	100
<b>Learning Objectives</b>									
LO1	To explain the basic concepts of Operations Management and student make use of it								
LO2	To examine the types of manufacturing layout facilities								
LO3	To provide classification of inventory controls								
LO4	To describe the work measurement and analysis for quality control								
LO5	To assist knowledge for service operations management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction:</b> Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends								9
II	<b>Layout of Manufacturing Facilities:</b> Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.								9
III	<b>Production and Inventory Control:</b> Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP).JIT.								9
IV	<b>Methods Analysis and Work Measurement:</b> Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts								9
V	<b>Service Operations Management:</b> Introduction – Types of Service – Service Encounter –Service Facility Location – Service Processes and Service Delivery.								9
<b>TOTAL</b>								<b>45</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Learning operations management techniques that could applied to real world problems
<b>CO2</b>	Insist about the principle and factors relating to layout
<b>CO3</b>	Elaborate the key concepts in production and inventory control management
<b>CO4</b>	Letting students apply the relevant operations management technique to the correct situation
<b>CO5</b>	Explain the key aspects of operations management decision making
<b>Textbooks</b>	
1	Chary, S.N., Production and Operations Management, 5th Edition, Tata McGraw Hill,2012, New York.
2	Panneerselvam R., Production and Operations Management, 3rd Edition, PHI Learning,2012. New Delhi
3	B.Mahadevan, Operations Management,2ndEdition, Pearson, 2010, New Delhi
<b>Reference Books</b>	
1	Srinivasan G, Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt.Ltd, New Delhi
2	Lee Krajewski,Larry P Ritzman.,Manoj K Malhotra& Samir K Srivastav, Operations Management, 9 <sup>th</sup> Edition, Pearson, 2011, New Delhi
3	Buffa, E.S. and Sarin, R., Modern Productions/Operations Management, 8th Edition,Wiley,2007, New Jersey.
4	
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.springer.com">www.springer.com</a>
2	<a href="http://www.studocu.com">www.studocu.com</a>
3	<a href="http://www.quora.com">www.quora.com</a>



**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.4	2.2	2	2	2	2	2	2

**3-Strong, 2-Medium , 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Elective IV - R Programming**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective IV</b>	2		1		4	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Learn R basic commands using vector and string manipulation.								
<b>LO2</b>	Create and apply concatenation function and learn how to read a data from files								
<b>LO3</b>	Understand and apply modes, factors and Matrices								
<b>LO4</b>	Apply control statements, repetitive execution for loops, repeat and while.								
<b>LO5</b>	Use skill to create High-Level Plotting commands with graphics parameters.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction, simple manipulation, numbers and Vectors</b> Introduction-The R Environment-Related Software and Documentation-R and Statistics-R and The Window System-Using R Interactively – Functions and Features – R Commands – Recall and Correction of Previous Commands-Executing Commands from or Diverting Output to a File – Data Permanency and Removing Objects. Simple Manipulations, Numbers and Vectors: Vectors and Assignment-Vector Arithmetic- Generating Regular Sequences-Logical Vectors-Missing Values-Character Vectors – Index Vector-Selecting and								9
II	<b>Objects Arrays and Matrixes</b> Objects, Modes and Attributes: Intrinsic Attributes- Mode and Length- Changing The Length of an Object-Getting and Setting Attributes – The Class of an Object Ordered and Unordered Factors: The Functions T apply () and Ragged Arrays – Ordered Factor, Arrays and Matrixes: Array Indexing- Subsection of an Arrays-Index Matrixes- The Array() Function- Mixed Vector and Array Arithmetic – The Recycling Rule- The Outer Product of Two Arrays Generalize Transpose of an Array- Matrix Facilities- Matrix Multiplication.								9
III	<b>Lists and Data-frames</b> Lists- Constructing and Modifying Lists – Concatenation – Data Frames – Making Data Frames Attach()and Deattach() – Working With Data Frames. Reading Data From Files: The Scan() Function Accessing Built-In Datasets-Loading Data From Other R Packages								9
IV	<b>Grouping, Loops and Conditional Execution:</b> Grouped Expressions - Control Statements- Conditional Execution If Statements- Repetitive Execution For Loops, Repeat and While.								9

V	<b>Graphical Procedures:</b> High-Level Plotting Commands-The Plot() Function Displaying Multivariate Data- Display Graphics- Arguments To High Level Plotting Functions-Low Level Plotting Commands- Mathematical Annotation-Hersley Vector Fonts- Interacting With Graphics-Using Graphics Parameters-Graphics Parameters List	9
	<b>TOTAL</b>	<b>45</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		

CO	Course Outcomes
CO1	Build the knowledge on R Environment with basic commands using R Functions.
CO2	Familiarize the concepts of objects, modes and arrays.
CO3	Develop and understanding on how to create a list, data-frames and accessing built in datasets.
CO4	Impart knowledge of Grouping, Loops and Conditional Execution.
CO5	Elaborate the Graphical procedure low level and high level plotting.
Textbooks	
1	W. N. Venables, D. M. Smith, An Introduction to R, R Core Team, 2018.
2	John Verzani, simple R – Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.
3	Mark Gardener, “Beginning R - The Statistical Programming Language”, John Wiley & Sons.
4	Wickham, H. &Grolemund, G. (2018). for Data Science. O’Reilly: New York
Reference Books	
1	Beginner’s guide for Data Analysis using R Programming by Dr.Jeeva Jose.
2	P. Dalgaard. Introductory Statistics with R, 2nd Edition. Springer 2008.
3	Dunlop, Dorothy D., and Ajit C. Tamhane. Statistics and data analysis: from elementary to intermediate. Prentice Hall, 2000.
4	Norman Matloff, “The Art of R Programming- A Tour of Statistical Software Design”.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

Web Resources	
1	<a href="https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf">https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf</a>
2	<a href="http://r4ds.had.co.nz">http://r4ds.had.co.nz</a>
3	<a href="http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml">http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml</a>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC  
OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	2	3	3	2	2	2	2	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2
CO5	3	2	2	3	3	2	2	2	2	3	3
<b>TOTAL</b>	15	13	13	15	15	13	13	13	13	15	12
<b>AVERAGE</b>	3	2.6	2.6	3	3	2.6	2.6	2.6	2.6	3	2.4

**3-Strong, 2-Medium , 1- Low**

## FUNDAMENTALS OF FIN TECH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

<b>Learning Objectives:</b>	
<b>LO1:</b>	To educate the students to introduce Fintech
<b>LO2:</b>	To gain knowledge in Financial Technology and Digital payments
<b>LO3:</b>	To acquire knowledge in Cryptocurrencies
<b>LO4:</b>	To know the knowledge in Block chain Technology
<b>LO5:</b>	To understand the effects of fintech on various sectors
<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Identify the benefits of Fin Tech industry;
<b>CO2:</b>	Enable a better understanding of Financial Technology and Digital Payments
<b>CO3:</b>	Analyse the functioning of Cryptocurrency
<b>CO4:</b>	Explain the impact of Block Chain Technology
<b>CO5:</b>	Evaluate the effects of Fintech on various sectors

### **Unit I: Introduction to Fintech**

Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India – Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers -Challenges

### **Unit II: Financial Technology and Digital Payments**

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) -- Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

### **Unit III: Cryptocurrencies**

Cryptocurrencies – features - benefits - disadvantages- Outline of cryptocurrency – types- wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies

### **Unit IV: Blockchain Technology**

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management

### **Unit V: Effects of Fin-Tech on Various Sectors**

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

<b>Recent Trends in Fintech</b>
Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

**Text Books:**

1. Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2. Sanjay Phadke., 2020 Fintech Future: The Digital Dna of Finance Paperback –
3. Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

**Supplementary Readings:**

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. Slava Gomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference:  
<https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>  
<https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
5. Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster

## FILING OF GST RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

### Learning Objectives:

<b>LO1:</b>	To understand the concept and importance of Goods and Services Tax
<b>LO2:</b>	To enable the students to prepare data for GSTR Forms
<b>LO3:</b>	To gain knowledge on Filing GST Returns
<b>LO4:</b>	To understand the steps involved in GST Filing
<b>LO5:</b>	To acquire knowledge on penalty for late filling of GST Returns

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Prepare the Students for filing of GST returns through Online
<b>CO2:</b>	Helps in filing up of GSTR forms (GSTR 1 – GSTR11)
<b>CO3:</b>	Explain the steps involved in GSTR filing
<b>CO4:</b>	Acquire knowledge on penalty for late filing GST Returns
<b>CO5:</b>	Understand the concept of interest on outstanding tax

### Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return For Composition Dealers
9. GSTR5: Return For Non- Resident Taxable Persons
10. GSTR6: Return For Input Service Distributors
11. GSTR7: Return For Taxpayers Deducting TDS
12. GSTR8: Return For E-Commerce Operators Collecting TCS
13. GSTR10: Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return For UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C-Reconciliation Statement
18. GSTR9B– Filed by Electronic Commerce Operators

<b>Recent Amendments in Filing of GST Returns</b>
Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

**Text Books:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. SatrangiG., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

**Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

**Web Reference:**

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>.



**LOGISTICS & SUPPLY CHAIN MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst Hours	Marks		
									CIA	External	Total
	Logistics and Supply chain Management		3				2	2	25	75	100
<b>Learning Objectives</b>											
<b>C1</b>	To impart knowledge on supply chain management										
<b>C2</b>	To provide insights elements of logistics and supply chain management										
<b>C3</b>	To inculcate knowledge about										
<b>C4</b>	To enable the students to learn about										
<b>C5</b>	To familiarise the students about the										
<b>Prerequisite: Should have studied Commerce in XII Std</b>											
Unit	Contents										No. of Hours
I	<b>Concepts of Logistics</b> Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management.										6
II	<b>Elements of Logistics and Supply Chain Management</b> Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling, Concepts and Equipment; Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting .										6
III	<b>Transportation (Case study)</b> Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS- Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics										6
IV	<b>Logistic Information System</b> Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system- transportation-Inventory carrying-warehousing order processing –Distribution channels- Difference between warehouse and distribution centre.										6

V	<b>Performance Measurements</b> Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain	6
	TOTAL	30
CO	<b>Course Outcomes</b>	
CO1	Acquire knowledge on logistics and its functions, network, outsourcing and about supply chain	
CO2	Analyse the elements and components of logistics and supply chain management	
CO3	Understand the practical implications of transport decisions	
CO4	Evaluate the importance of logistics information system	
CO5	Gain knowledge on performance measurement of logistics and supply chain management	
	<b>Textbooks</b>	
1	Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.	
2	Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018	
3	Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016	
4	Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010	
	<b>Reference Books</b>	
1	Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003	
2	Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education 2004	
3	Logistics and Supply Chain Management Saikumari V. Purushothaman S Sultan Chand publication	
4	Supply Chain & Logistics Management- Mr.IshankaSaikia Mr.V.Anandaraj, Dr.S.Ramachandran, S.Kumaran -Airwalk Publications; First Edition (1 January 2018)	
	<b>NOTE: Latest Edition of Textbooks May be Used</b>	
	<b>Web Resources</b>	
1	<a href="https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf">https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf</a>	
2	<a href="https://www.camcode.com/asset-tags/supply-chain-management-guide/">https://www.camcode.com/asset-tags/supply-chain-management-guide/</a>	
3	<a href="https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf">https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf</a>	

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC  
OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2	3
<b>CO2</b>	3	2	2	2	3	2	3	2	3	2	2	3
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2	3
<b>CO4</b>	3	2	2	2	2	2	3	2	3	2	2	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	15	11	13	11	13	11	15	11	15	11	11	15
<b>AVERAGE</b>	3	2.2	2.6	2.2	2.6	2.2	3	2.2	3	2.2	2.2	3