

ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF B.COM ACCOUNTING AND FINANCE (SS)

CHOICE BASED CREDIT SYSTEM

OUTCOME BASED EDUCATION

Effective from the Academic Year 2018-2019

RULES AND REGULATIONS

The UG Programme of B.Com Accounting and Finance has been introduced in the Self Supporting stream with effect from the academic year 2016-2017 under Choice Based Credit System (CBCS) as specified by the Government of Tamil Nadu.

OBJECTIVES:

- To provide adequate understanding about Accounting and Finance education to the students
- To keep pace with the dynamic industry changes and management practices by giving adequate exposure to the operational environment in the field of Accounting and Finance.
- To prepare the students to exploit opportunities newly created in the Accounting and Finance field.
- To create an avenue for self employment and also to benefit industry by providing them with suitably trained persons in the field of Accounting and Finance.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of B.Com Accounting and Finance (SS) programme shall be required to have passed the Higher Secondary Examination with Commerce/Business studies, Accountancy as compulsory subjects and Economics/Mathematics/ Business Mathematics / Statistics / Computer Science as optional subjects conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereto by the Syndicate of the University of Madras at **ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI**. Reservation as per Government norms shall be followed.

ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the B.Com Accounting and Finance Degree only if she has undergone in the prescribed course of study for a period of not less than three academic years, passed the examinations of all the six semesters prescribed earning 140 credits and also fulfilled such conditions as may have been prescribed thereof.

DURATION:

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

COURSE OF STUDY:

The main subject of study for B.Com Accounting and Finance shall consist of the following.

PART - I : Foundation Courses exclusive for Languages.

PART - II : English

PART - III: Core Subjects, Allied Subjects, Project/ Electives.

PART - IV: Non- Major Elective, Soft Skill, Environmental Studies & Value Education.

PART - V: Extension Activities /Sports/NCC.

- Subjects will be taught in all functional areas and there shall be no specialty.
- Part IV and Part V components will seek to build the capacity of the students and provide inputs for shaping her capabilities.

Extension activity is compulsory which is outside college hours.

NUMBER OF CREDITS

The total credits for the course is 140. The credits for the different subjects are as follows.

S.NO	PAPER	NO.OF.PAPERS	CREDITS	TOTAL CREDITS
1	Part I Language	2	3	6
2	Part II English	2	3	6
3	Part III Core Subjects	15 } 4 }	4 } 3 }	72
	Allied Subjects	4	5	20
	Electives	3	5	15
4	Part IV Non Major Elective/Basic Tamil/Advanced Tamil Soft Skill Environmental Studies Value Education	2 4 1 1	2 3 2 2	4 12 2 2
5	Part V Extension Activity		1	1
	TOTAL			140

EXTENSION ACTIVITY (PART V)

A candidate shall be awarded a maximum of 1 credit for extension service.

All the student shall have to enroll for Sports/ NCC/ E Cell/ ENACTUS/ RRC/ CSS/ ROTRACT/ CCC/ YRC/ NSS and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the principal of the college before 31st March of a year. If a student lacks 40 hours of attendance in the first year, shall have to compensate the same during the subsequent years.

Students who complete minimum attendance of 40 hours in one year will get HALF CREDIT and those who complete the attendance of 80 hours or more in two years will get ONE CREDIT.

Literacy and population education field work shall be compulsory components in the above extension service activities.

PROGRAMME EDUCATIONAL OBJECTIVES

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

- PEO1: Apply and advance the knowledge and skills acquired, to become a creative professional in their chosen field.
- PEO2: Engage in self-directed continuous learning, aimed at global competency, which will promote professional and personal growth
- PEO3: Develop management skills and entrepreneurial skills, by harnessing core competencies tempered by values and ethics
- PEO4: Work towards achieving economic and social equity for women through application of relevant knowledge
- PEO5: Contribute to promoting environmental sustainability and social inclusivity

PROGRAMME OUTCOMES

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

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

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

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

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

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

PROGRAMME SPECIFIC OUTCOMES

On completion of B.Com Accounting and Finance programme, graduates will be able to

PSO1: Apply in-depth knowledge in diverse fields of Commerce, Accounting and Finance.

PSO2: Keep pace with the dynamic industrial changes and managerial practices by demonstrating technological, research and computing skills.

PSO3: Comply with the global wide Human Resource requirements to assume challenging roles in various avenues of Accounting, Finance, Taxation, Auditing and Management.

PSO4: Equip with comprehensive knowledge to pursue higher education and professional courses like CA, CMA, ACCA, CPA, CFA.

PSO5: Enrich skill sets for effective communication, decision making, problem solving through analytical and critical thinking to emerge as successful business leaders.

PROGRAMME PROFILE – B.COM ACCOUNTING AND FINANCE

SEMESTER I

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
I	I		Tamil/ Hindi/French/Sanskrit	3	5	75	40	60	100
I	II		English	3	5	75	40	60	100
I	Core III	AF18/1C/FIA	Financial Accounting	4	5	75	40	60	100
I	Core III	AF18/1C/BOM	Business Organisation and Management	4	5	75	40	60	100
I	Allied III	BE18/1A/MET	Micro Economic Theory*	5	6	90	40	60	100
I	NME IV	AF18/1N/PRA	Practical Accounting	2	2	30		50	50
I	IV		Soft Skills-I**	3	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER II

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
II	I		Tamil/ Hindi/French/Sanskrit	3	5	75	40	60	100
II	II		English	3	5	75	40	60	100
II	Core III	AF18/2C/ADA	Advanced Accounting	4	5	75	40	60	100
II	Core III	AF18/2C/MEL	Mercantile Law	4	5	75	40	60	100
II	Allied III	BE18/2A/INE	International Economics*	5	6	90	40	60	100
II	NME IV	AF18/2N/ECO	E-Commerce	2	2	30		50	50
II	IV		Soft Skills-II**	3	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER III

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
III	Core III	AF18/3C/CA1	Corporate Accounting - I	4	6	90	40	60	100
III	Core III	AF18/3C/COA	Cost Accounting	4	6	90	40	60	100
III	Core III	AF18/3C/PRI	Principles of Insurance	3	4	60	40	60	100
III	Core III	AF18/3C/PRM	Principles of Marketing	3	4	60	40	60	100
III	Allied III	AF18/3A/BS1	Business Mathematics and Statistics – I	5	6	90	40	60	100
III	IV		Soft Skills-III**	3	2	30		50	50
III	IV	UG18/3S/EVS	Environmental Studies***	2	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER IV

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
IV	Core III	AF18/4C/CA2	Corporate Accounting – II	4	6	90	40	60	100
IV	Core III	AF18/4C/MAA	Management Accounting	4	6	90	40	60	100
IV	Core III	AF18/4C/BTP	Banking Theory, Law & Practice	3	4	60	40	60	100
IV	Core III	AF18/4C/CAB	Computer Applications in Business (Practicals)	3	4	60	40	60	100
IV	Allied III	AF18/4A/BS2	Business Mathematics and Statistics - II	5	6	90	40	60	100
IV	IV		Soft Skills-IV**	3	2	30		50	50
IV	IV		Value Education***	2	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER V

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
V	Core III	AF18/5C/IT1	Income Tax – I	4	6	90	40	60	100
V	Core III	AF18/5C/FIM	Financial Markets	4	6	90	40	60	100
V	Core III	AF18/5C/FMG	Financial Management	4	6	90	40	60	100
V	Core III	AF18/5C/REM	Research Methodology	4	6	90	40	60	100
V	Elective III	AF18/5E/BUE	Business Environment	5	6	90	40	60	100
			TOTAL CREDITS	21					

V			Self-Study course/Advanced learner course - Company Law	2	-	-	-	-	100
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SEMESTER VI

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	CA	SE	TOTAL
VI	Core III	AF18/6C/IT2	Income Tax – II	4	6	90	40	60	100
VI	Core III	AF18/6C/FIS	Financial Services	4	6	90	40	60	100
VI	Core III	AF18/6C/AFM	Advanced Financial Management	4	6	90	40	60	100
VI	Elective III	AF18/6E/AUD	Auditing	5	6	90	40	60	100
VI	Elective III	AF18/6E/END	Entrepreneurial Development	5	6	90	40	60	100
	V	Extension activity - Sports/ NCC/ E Cell/ ENACTUS/ RRC/ CSS/ ROTARACT/ CCC/ YRC/ NSS		1					
			TOTAL CREDITS	23					
		TOTAL CREDITS		140					

***Handled by Department of Business Economics**

****Handled by Department of English**

*****Common to all the UG Programs**

EVALUATION PATTERN FOR CONTINUOUS ASSESSMENT - UG

INTERNAL VALUATION BY COURSE TEACHER/S

PART I, II AND III-THEORY PAPERS

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

PART III- PRACTICAL PAPERS

COMPONENT	MARKS
1.	
2.	
3...	

PART IV-SKB/SOFT SKILLS

COMPONENT	TIME	MAX.MARKS
1.		
2...		

CA QUESTION PAPER PATTERN-UG

Knowledge Level	Section	Word Limit	Marks	Total
K 1	A-6X2 marks	50	12	50
K1, K 2	B-3/5x6marks	200	18	
K2, K 3	C-1/2x20 marks	500	20	

CA QUESTION PAPER PATTERN FOR PART IV

Knowledge Level	Section	Word Limit	Marks	Total
K 1, K2	A-5X10	350	50	50

RUBRICS FOR CONTINUOUS ASSESSMENT

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

- FIRST FOUR RUBRICS SHOULD BE INCLUDED.
- OTHERS ARE OPTIONAL BASED ON TEACHING-LEARNING METHODOLOGY ADOPTED FOR THE PROGRAMME OF STUDY

END SEMESTER EVALUATION PATTERN-UG

THEORY PAPERS

PART I/II/III (Choose what is offered by the Department-delete the rest)

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

DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER

MAXIMUM MARKS: 100 TO BE CONVERTED TO 60

PASSING MARK: 40

PART IV

SINGLE VALUATION

ORAL TEST/WRITTEN TEST

MAXIMUM MARKS: 50

PASSING MARK:

PRACTICAL PAPERS

PART III

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

DOUBLE VALUATION BY COURSE TEACHER AND EXTERNAL EXAMINER

MAXIMUM MARKS:

PASSING MARKS

SEMESTER I

COURSE PROFILE

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	L-T-P	CA	SE	TOTAL
	Tamil/ Hindi/French/Sanskrit	3	5	75		40	60	100
	English	3	5	75		40	60	100
AF18/1C/FIA	Financial Accounting	4	5	75	2- 3- 0	40	60	100
AF18/1C/BOM	Business Organisation and Management	4	5	75	3-2- 0	40	60	100
BE18/1A/MET	Micro Economic Theory*	5	6	90		40	60	100
AF18/1N/PRA	Practical Accounting	2	2	30			50	50
	Soft Skills-I**	3	2	30			50	50
	TOTAL CREDITS	24						

SEMESTER I
FINANCIAL ACCOUNTING

TOTAL HOURS: 75 HOURS
CREDITS: 4

COURSE CODE: AF18/1C/FIA
L-T-P: 2-3-0

COURSE OBJECTIVES:

1. To impart knowledge about basic concepts and conventions in Accounting.
2. To study the procedures for preparing financial statements of a Sole Proprietorship concern.
3. To identify the causes of difference in cash book and pass book and to study the fire insurance claims.
4. To understand the various methods of charging depreciation.
5. To introduce single entry system.

COURSE OUTLINE:

UNIT I

Accounting - Definition - Basic Accounting Concepts and Conventions - Accounting Equation - Preparation of Trial Balance - Rectification of Errors. (15 hours)

UNIT II

Preparation of Final Accounts - Preparation of Trading A/c - Profit & Loss A/c - Manufacturing A/c - Balance Sheet - Closing Entries - Adjustment Entries. (15 hours)

UNIT III

Preparation of Bank Reconciliation Statement - Fire Insurance Claims - Claim for Loss of Stock. (15 hours)

UNIT IV

Depreciation - Meaning - Objectives - Causes - Methods - Straight Line Method - Written Down Value Method - Change in Method of Depreciation. (AS-10) (15 hours)

UNIT V

Single Entry - Meaning - Features - Defects - Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method. (15 hours)

RECOMMENDED TEXTBOOKS:

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications - Chennai.
2. R.L. Gupta & V K Gupta Financial Accounting- Sultan Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting, Kalyani Publishers
2. R.L. Gupta & M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons
3. Shukla & Grewal, Advanced Accounting, S Chand
4. S. Parthasarathy & A. Jaffarulla, Financial Accounting, Kalyani Publishers
5. P.C. Tulsian, Financial Accounting, Pearsons Publications

JOURNALS:

Journal of accountancy – ISSN Number: 0951-3574
Accounting Today

E-LEARNING RESOURCES:

www.futureaccountants.com
www.iimcal.ac.in
www.accountingsimplified.com
www.accountingcoach.com
www.accounting.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the fundamentals, check the arithmetical accuracy and rectify the errors.
CO 2	Prepare financial statements and ascertain profit or loss of sole proprietorship concerns.
CO 3	Analyse and prepare bank reconciliation statement and to compute claim for loss of stock.
CO 4	Compute depreciation under straight line and written down value method including change in method of depreciation as per AS-10
CO 5	Ascertain profit or loss by preparing statement of affairs in single entry system and detect missing information by using conversion method.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	2	3	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	2	2	2	2
AVERAGE	3	2.6	2.8	2.8	2.6

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)
 Flipped Learning/Blended Classroom
 Problem Solving-Group Discussion
 Quiz-Seminar
 Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER I

BUSINESS ORGANISATION AND MANAGEMENT

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: AF18/1C/BOM
L-T-P: 3-2-0

COURSE OBJECTIVES:

1. To understand the Fundamentals and Activities of Business Organisation.
2. To impart knowledge on different forms of Business Organisation.
3. To define MBO and understand Management principles and planning function.
4. To introduce the concept of organizing and to study Leadership styles.
5. To understand the features of staffing, Co-ordination and Control.

COURSE OUTLINE:

UNIT I

Concept of Business - Characteristics and Nature of Business - Objectives of Business - Classification of Business Activities - Inter-relationship between Industry, Commerce and Trade - Nature and Scope of Business Organisation. (13 hours)

UNIT II

Meaning and features of different forms of Business Organisation - Sole Proprietorship - Joint Hindu Family Firm - Partnership - Joint Stock Company-Co-operative Enterprise. (12 hours)

UNIT III

Management - Meaning - Definition - Principles of Management - Planning - Definition - Types of planning - Objectives - Steps in planning - Decision making. (15 hours)

UNIT IV

Organizing - Meaning and features - Formal and informal - Authority - Responsibility - Decentralization - Leadership - Leadership Styles - Case Studies (**Only for Internal Assessment and Not for External Examination**) (15 hours)

UNIT V

Staffing - Meaning and Features - Directing - Features and Principles of Directing - Control - Nature & Purpose of control- Co-ordination -Need and Importance. (20 hours)

RECOMMENDED TEXTBOOKS:

1. C.B Gupta. Business Organisation and Management, Sultan Chand and Sons, New Delhi
2. C.D.Balaji, Business Organisation and Management, Margham Publications

REFERENCE BOOKS:

1. Koontz Harold & Heinz Weihrich, Essentials of Management, Mc Graw Hill Book Company.
2. L.M Prasad., Principles and Practice of Management, Sultan Chand and sons.
3. A.F Stoner and R.E Freeman., Management, Prentice Hall of India.
4. R.K.Singh , Business Organisation & Management, F.K. Publications.
5. Dinkar Pagare, Business Organisation and Management, Sultan Chand and sons.

JOURNALS:

OMICS International Journal - ISSN Number: 2223-5833

ICTACT Journal - ISSN Number: 2395-1664

E-LEARNING RESOURCES:

www.management.about.com

www.bcs.wbfreeman.com

www.businessmanagementdaily.com

www.managementparadise.com

<https://insideiim.com>

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the activities of Business and Differentiate between Trade, Commerce and Industry.
CO 2	Identify and differentiate various forms of business organisations.
CO 3	Apply management techniques to run the organisation effectively by using principles of Management.
CO 4	Demonstrate the role and functions of management by solving specific case studies.
CO 5	Outline the functions of management like staffing, directing, co-ordination and control.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	3
CO2	3	3	2	2	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	2	2	3	3
AVERAGE	3	2.8	2.4	2.6	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-Role Modelling

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER I
PRACTICAL ACCOUNTING
(Offered to Non Commerce Students)
NON MAJOR ELECTIVE-I

TOTAL HOURS: 30
CREDITS: 2

COURSE CODE: AF18/1N/PRA

COURSE OBJECTIVES:

1. To give a basic understanding on fundamentals of accounting
2. To introduce double entry book keeping.
3. To impart knowledge on preparation of final accounts.

UNIT I

Accounting-Definition-Functions-Advantages and Limitations-Important terms-Accounting Principles -Double Entry Book Keeping-Journal and Ledger-Subsidiary Books-Sales Book-Purchases Book-Sales Returns Book-Purchases Returns Book-Cash book. (15 hours)

UNIT II

Preparation of Trial Balance-Preparation of Final Accounts-Trading Account-Profit and Loss Account-Balance Sheet.(Problems with Simple Adjustments) (15 hours)

RECOMMENDED TEXTBOOKS:

1. R L Gupta & V K Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi.
2. T.S Reddy & A Murthy, Financial Accounting, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. R L Gupta & M Radhaswamy Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. P.C. Tulsian, Financial Accounting, Pearsons Publications

E-LEARNING RESOURCES:

www.futureaccountants.com
www.iimcal.ac.in

SEMESTER II
COURSE PROFILE

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	L-T-P	CA	SE	TOTAL
	Tamil/ Hindi/French/Sanskrit	3	5	75		40	60	100
	English	3	5	75		40	60	100
AF18/2C/ADA	Advanced Accounting	4	5	75	2- 3- 0	40	60	100
AF18/2C/MEL	Mercantile Law	4	5	75	3-2- 0	40	60	100
BE18/2A/INE	International Economics*	5	6	90		40	60	100
AF18/2N/ECO	E-Commerce	2	2	30			50	50
	Soft Skills-II**	3	2	30			50	50
	TOTAL CREDITS	24						

SEMESTER II

ADVANCED ACCOUNTING

TOTAL HOURS: 75

CREDITS: 4

COURSE CODE: AF18/2C/ADA

L-T-P: 2-3-0

COURSE OBJECTIVES:

1. To introduce the concept of branch accounting
2. To understand departmental accounting.
3. To study accounting procedure under hire purchase and instalment system.
4. To impart knowledge on partnership accounts on admission, retirement and death of a partner.
5. To study accounting treatment of dissolution of partnership.

COURSE OUTLINE:

UNIT I

Branch Accounting - Dependent Branch - Debtors System - Final Account System - Stock & Debtors System- Wholesale Branch System (15 hours)

UNIT II

Departmental Accounting - Basis of Allocation of Expenses – Inter Departmental Transfer at cost or selling price- Treatment of Expenses which cannot be allocated. (10 hours)

UNIT III

Hire Purchase System - Accounting Procedures - Default & Repossession of Stock - Instalment Purchase System. (13 hours)

UNIT IV

Partnership Accounts -Fixed and Fluctuating Capital - Admission of a Partner - Retirement & Death of a Partner. (19 hours)

UNIT V

Dissolution Accounting - Insolvency of Partners - Rule in Garner Vs Murray - Piecemeal Distribution - Proportionate Capital Method - Maximum Loss Method. (18 hours)

RECOMMENDED TEXTBOOKS:

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications - Chennai.
2. R.L. Gupta & V K Gupta Financial Accounting- Sultan Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
2. R.L. Gupta & M. Radhaswamy, Advanced Accountancy - Sultan Chand & Sons - New Delhi.
3. Shukla & Grewal, Advanced Accounting - S Chand & Co - New Delhi.
4. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.
5. P.C. Tulsian, Financial Accounting, Pearsons Publications

JOURNALS:

Journal of accountancy - ISSN Number: 0951-3574
Accounting today

E-LEARNING RESOURCES:

www.futureaccountants.com
www.iimcal.ac.in
www.accountingsimplified.com
www.accountingcoach.com
www.accounting.com

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Prepare branch account for dependent branches under various methods.
CO 2	Apportion expenses, prepare departmental accounts and understand inter departmental transfers at cost and selling price.
CO 3	Compare hire purchase and instalment system and understand accounting procedure for default and repossession of stock.
CO 4	Prepare necessary accounts and balance sheet on admission, retirement and death of a partner
CO 5	Understand dissolution accounting and apply rule of Garner Vs Murray in case of insolvency of partners.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	2	3	3	3
AVERAGE	3	2.6	3	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-Role Modelling

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER II
MERCANTILE LAW

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: AF18/2C/MEL
L-T-P: 3-2-0

COURSE OBJECTIVES:

1. To introduce the Indian Contract Act, 1872 and essential elements of a contract.
2. To impart knowledge on legal provisions of performance, discharge and breach of contract.
3. To study bailment and pledge
4. To acquire knowledge on indemnity and guarantee.
5. To understand the legal provisions relating to Sale of Goods.

COURSE OUTLINE:

UNIT I:

Indian Contract Act- Essential elements of contract-Classification of contracts-Offer and acceptance-Lawful Consideration. (15 hours)

UNIT II:

Capacity to Contract-Void agreements-Performance of Contract- Tender- Reciprocal promise- Discharge of contracts- Breach of contract-Remedies for breach of contract. (20 hours)

UNIT III:

Bailment- Classification -Features-Rights and Liabilities of Bailor and Bailee-Pledge-difference between bailment and pledge-Termination of bailment. (10 hours)

UNIT IV:

Indemnity and Guarantee-Rights of Indemnity holder-contract of Guarantee-Features-kinds-Extent of surety's liability-Rights of surety-Discharge of surety. (10hours)

UNIT V:

Sale of Goods-Sale and agreement to sell-Subject matter-price-Transfer of Property-sale by non-owners-Rights and duties of buyer-Unpaid seller-Delivery rules. (20 hours)

RECOMMENDED TEXTBOOKS:

1. N.D Kapoor, Business Law, Sultan Chand & Sons
2. R.C Chawla. and K.C Garg, Mercantile Law, Kalyani Publishing House

REFERENCE BOOKS:

1. P. C. Tulsian, Business law, Tata McGraw Hill
2. S.C Kuchal, Mercantile Law, Vikas Publishing House Pvt. Ltd
3. N.D Kapoor, Mercantile Law, Sultan Chand & Sons
4. P.P.S Gogna, A Textbook of Business Law, S.Chand & Company Ltd
5. Bare Acts, Taxmann publications\

JOURNALS:

Annual survey of Indian law - ISSN Number: 0570-2666

Indian journal of Law and Technology - ISSN Number: 0973-0362

E-LEARNING RESOURCES:

www.indialawinfo.com

www.firstandsecond.com

www.newhorizonindia.edu

www.lawteacher.net

www.legalserviceindia.com

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Classify various types of contract and understand the rules relating to essential elements of a contract.
CO 2	Understand various modes of performance and discharge of contract and remedies available for breach of contract.
CO 3	Outline the legal provisions of bailment and pledge and termination of bailment.
CO 4	Describe the rules regarding indemnity and guarantee and rights and discharge of surety.
CO 5	Explain the rights and duties of buyer, unpaid seller and various rules of delivery.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	2	3	3	3
AVERAGE	3	2.8	2.8	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-Role Modelling

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER II
E-COMMERCE
(Offered To Non Commerce Students)
NON MAJOR ELECTIVE-II

TOTAL HOURS: 30
CREDITS: 2

COURSE CODE: AF18/2N/ECO

OBJECTIVES:

- To provide an overview of the fundamental concepts of online marketing.
- To study the emergence of internet.
- To gain knowledge of E-commerce applications.

COURSE OUTLINE:

UNIT I

Introduction - Meaning and Concept of E-commerce - History of E-commerce -Traditional Commerce and E-commerce - Advantages and Disadvantages of E-commerce - Emergence of Internet - Risk of E-commerce. (15 hours)

UNIT II

E-commerce opportunities for Industries -Types of E-commerce -Business to Consumer (B2C) - Consumer to Consumer (C2C) Business to Business (B2B) - E-commerce marketing techniques. (15 hours)

REFERENCE BOOKS:

1. Jeffrey, Introduction to E-commerce, Tata- McGraw hill publications.
2. Joseph.P.T, E commerce, Prentice hall, India.
3. Kamlesh K.Bajaj and Debjani Nag, E-commerce- the cutting edge of Business, Tata McGrawHill Publications, 2008.

**SEMESTER III
COURSE PROFILE**

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	L-T-P	CA	SE	TOTAL
AF18/3C/CA1	Corporate Accounting - I	4	6	90	2-4-0	40	60	100
AF18/3C/COA	Cost Accounting	4	6	90	2-4-0	40	60	100
AF18/3C/PRI	Principles of Insurance	3	4	60	3-1-0	40	60	100
AF18/3C/PRM	Principles of Marketing	3	4	60	3-1-0	40	60	100
AF18/3A/BS1 (Allied)	Business Mathematics and Statistics - I	5	6	90	3-3-0	40	60	100
	Soft Skills-III**	3	2	30			50	50
UG18/3S/EVS	Environmental Studies***	2	2	30	2-1-0		50	50
	TOTAL CREDITS	24						

SEMESTER III
CORPORATE ACCOUNTING - I

TOTAL HOURS: 90

COURSE CODE: AF18/3C/CA1

CREDITS: 4

L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To impart knowledge on share capital and underwriting of shares.
2. To study the accounting procedure for the issue and redemption of preference shares.
3. To understand different methods of issue and redemption of Debentures.
4. To introduce the accounting methods for business acquisition and Profits prior to incorporation.
5. To prepare Final accounts of Joint Stock Companies.

COURSE OUTLINE:

UNIT I

Share capital- Share- Definition- Presentation of Information Relating to Share Capital in the Balance Sheet- Issue of Shares for Cash- Issue of Shares to Promoters for Consideration other than Cash- Issue of Shares at Premium - Forfeiture and Reissue of Shares- Underwriting of Shares. (20 hours)

UNIT II

Redeemable Preference Shares: Legal condition- Replacement of Capital- Replacement of Capital by Fresh Capital- Proceeds of Fresh Issue- Out of Divisible Profits- Procedures for Redemption. (13 hours)

UNIT III

Accounting for Issue of Debentures - Different methods for Redemption of Debentures (20 hours)

UNIT IV

Acquisition of Business-Purchase Consideration- Goodwill or Capital Reserve- Debtors and Creditors takeover on behalf of vendors-Profits prior to Incorporation. (15 hours)

UNIT V

Final Accounts of Joint Stock Companies as per Revised Schedule VI- Legal Requirements- Calculation of Managerial Remuneration. (22 hours)

RECOMMENDED TEXTBOOKS:

1. T.S Reddy and A Murthy., Corporate Accounting, Margham Publications, Chennai.
2. R.L.Gupta, and M Radhaswamy., Corporate Accounting, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. M.C Shukla, T.S Grewal, and S.C Gupta., Advanced Accounts, Volume II, S.Chand & Company Limited, New Delhi.
2. S.P Jain and K.L Narang. Advanced Accounts, Volume II, Kalyani Publishers, New Delhi.
3. R.L. Gupta and V.K. Gupta, Introductory to Corporate Accounting, Sultan Chand & Sons, New Delhi.
4. Prashanth Athma, N.Rajyalaxmi, Corporate Accounting, Himalaya Publishing House.
5. M.Hanif and A.Mukherjee, Corporate Accounting, Mc Graw Hill.

JOURNALS:

Chartered Accountant - ISSN Number: 0009-188X

Elsevier - ISSN Number: 2213-3933

Journal of Accountancy - ISSN Number: 0951-3574

E-LEARNING RESOURCES:

www.accounting.uda.edu

www.futureaccountants.co

www.icaai.com

www.principlesofaccounting.com

www.economist.com/topics/corporateaccounting

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the accounting procedure for issue of shares and underwriting.
CO 2	Outline the accounting treatment for issue and redemption of Preference shares.
CO 3	Acquire knowledge on different methods of issue and redemption of debentures.
CO 4	Calculate the Purchase consideration for acquisition of Business and Profits prior to incorporation.
CO 5	Prepare the Final Accounts of Joint stock Companies as per Revised Schedule VI.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	2
CO3	3	2	3	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
AVERAGE	3	2.8	2.6	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER III
COST ACCOUNTING

TOTAL HOURS: 90

COURSE CODE: AF18/3C/COA

CREDITS: 4

L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To impart knowledge on basics of cost accounting and the elements of cost sheet.
2. To study the fundamentals and techniques of Material costing.
3. To understand the labour cost and control.
4. To define and study the overhead accounting.
5. To introduce different methods of costing.

COURSE OUTLINE:

UNIT I

Cost Accounting - Meaning, Definition, Objectives - Distinction between Financial & Cost Accounting- Classification of Cost - Elements of Cost Sheet - Reconciliation of Cost and Financial Statements. (15 hours)

UNIT II

Material - Purchase, Receipt & Inspection - Stores - Records - Inventory Control - EOQ - Various Levels of Stock, Pricing of Material Issues. (15 hours)

UNIT III

Labour - Labour Turnover - Causes - Prevention - Methods of Wages Payment - Calculation of Wages - Incentive Bonus Schemes - Treatment of Idle Time & Overtime. (22 hours)

UNIT IV

Overheads- Factory, Administration, Selling - Allocation, Apportionment & Method of Absorption - Machine Hour Rate - Under/ Over Absorption of Overheads and its Treatment. (20 hours)

UNIT V

Methods of Costing - Unit Costing - Process Costing (With Normal Loss and Abnormal Loss A/c) - Activity Based Costing (**Only Theory**). (18 hours)

RECOMMENDED TEXT BOOKS:

1. S.P Jain & K.L Narang, Cost Accounting, Kalyani publishers, New Delhi.
2. T.S Reddy and A Murthy., Cost Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Cost Accounting, A.Murthy and S.Gurusamy,Tata Mc Graw Hill,(2005).350
2. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of IndiaPrivate Limited, New Delhi.
3. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand & Co. - New Delhi.
4. R.S.N Pillai & V Bagavathi, Cost Accounting, Sultan Chand & Co. - New Delhi.
5. S.P Iyengar, Cost Accounting, Sultan Chand & Sons - New Delhi

JOURNALS:

Chartered Accountant - ISSN Number: 0009-188X

Emerald - ISSN Number: 0967-5426

OMICS Journal

E-LEARNING RESOURCES:

www.icaai.org

www.futureaccountants.com

www.iimcal.ac.in

www.accounting-world.com

www.accountingcoach.com

www.economist.com/topics

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Acquire knowledge on fundamentals of Cost Accounting, Compare Cost accounting and Financial accounting and prepare cost sheet.
CO 2	Prepare stores ledger Account by adopting different methods of valuing material issues and apply the techniques of level setting and EOQ in material cost.
CO 3	Compute the labour cost, labour remuneration and incentives under different methods of wage payment.
CO 4	Prepare primary and secondary overhead distribution summary and calculate machine hour rate.
CO 5	Understand Unit costing, Process costing and the concept of Activity based costing.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	2
AVERAGE	3	2.8	3	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content

Problem Solving

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER III PRINCIPLES OF INSURANCE

**TOTAL HOURS: 60
CREDITS: 3**

**COURSE CODE: AF18/3C/PRI
L-T-P: 3-1- 0**

COURSE OBJECTIVES:

1. To understand the concept and classification of insurance.
2. To impart knowledge on IRDAI.
3. To introduce fire insurance.
4. To study the functions of marine insurance and types of marine policy.
5. To impart knowledge on various miscellaneous insurance.

COURSE OUTLINE:

UNIT I

Introduction - Definition - Functions - Principles of Insurance – Importance - Classification - Recent Developments in Insurance Industry in India. (10 hours)

UNIT II

Introduction to IRDAI - Regulatory functions of IRDAI - Life Insurance - Principles of Life Insurance - Plans and Policies of Life Insurance - Whole Life Policies - Endowment Policies - Term Policies - Money Back and Children's Policies -Policy Conditions- Assignment-Nominations - Surrender Values. (15 hours)

UNIT III

Fire Insurance- Principles - Functions- Types of Fire Policies- Policy Conditions. (10 hours)

UNIT IV

Marine Insurance - Principles- Functions- Types of Marine Policies- Policy conditions. (10 hours)

UNIT V

Miscellaneous Insurance - Health Insurance, Motor Insurance, Business Insurance-Meaning-Principles -Procedure for taking a policy. (15 hours)

RECOMMENDED TEXTBOOKS:

1. Dr. A. Murthy, Principles and Practice of Insurance, Margham Publications, Chennai.
2. M.N Mishra, Insurance Principles and Practice Sultan Chand Publications.

REFERENCE BOOKS:

1. Anand Ganguly, Insurance Management, New Age International Publishers.
2. B.S Bodia, M.C Garg and K.P Singh, Insurance Fundamentals Environment and Procedures.
3. Alka Mittal and S.L.Gupta, Principles of Insurance and Risk Management, Sultan Chand Publications.
4. Nalini Prava Tripathy and Prabir Pal, Insurance Theory and Practice, Prentice Hall of India Private Ltd.
5. George E Rejda and Michael McNamara, Principles of Risk Management and Insurance, Pearson Publication

JOURNALS:

Risk and Insurance - ISSN Number: 1540-6296
Insurance Institute of India

E-LEARNING RESOURCES:

www.businessmanagementideas.com
www.sol.du.ac.in
<https://iedunote.com>
www.eindiainsurance.com
www.kullabs.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the principles and recent developments in insurance.
CO 2	Outline regulatory functions of IRDAI.
CO 3	Understand the types of fire policies and the procedure for claim.
CO 4	Explain the premium calculation for different types of marine policies.
CO 5	Identify the policies and procedure of motor insurance, burglary insurance, health insurance.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	2
CO2	3	2	3	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	2
CO5	3	2	2	2	2
AVERAGE	3	2.6	2.6	2.6	2.4

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER III
PRINCIPLES OF MARKETING

TOTAL HOURS: 60
CREDITS: 3

COURSE CODE: AF18/3C/PRM
L-T-P: 3 -1- 0

COURSE OBJECTIVES:

1. To introduce core concepts of Marketing.
2. To impart knowledge on components of Marketing Mix.
3. To understand the various tools in promotion mix.
4. To study the role of channels of distribution.
5. To familiarize the concept of consumer behaviour in marketing.

COURSE OUTLINE:

UNIT I

Markets - Meaning and definition - Classification of markets – Marketing – definition – Features - Role and importance - Functions of marketing - Definition of Market Segmentation - Bases for segmentation. (10 hours)

UNIT II

Marketing mix – Definition - Components of marketing mix - Product mix - Product Concept, Definition of product - Features of product - Levels of product - Classifications of product - New product development - Product life cycle - Price mix - Meaning of price - Factors influencing price - Factors affecting price decisions - Pricing policies. (15 hours)

UNIT III

Promotion mix-Advertising-Definition of advertising-Steps in advertising process-Advantages and limitations-Types of advertising-Sales promotion-Definition-Objectives-Kinds-Personal selling-Objectives-Importance-Qualities of good salesman-Recent innovations in Modern Marketing (15 hours)

UNIT IV

Channels of Distribution - Features - Types - Factors influencing Channel Selection – Middlemen - Classification of Middlemen - Wholesalers - Characteristics and Classifications of Wholesalers - Retailers - Definition - Importance- Types - Services of Retailers (10 hours)

UNIT V

Consumer Behaviour-Need for consumer behaviour- Consumer decision making process-Buying motives-Classification of buying motives. (10 hours)

RECOMMENDED TEXTBOOKS:

1. Dr.Rajan Nair and Sanjith Nair, Marketing, Sultan Chand publications
2. Dr.C.B.Gupta and Sanjith Nair, Marketing management, Sultan Chand publications

REFERENCE BOOKS:

1. Philip Kotler, Marketing Management, Tata Mr Graw Hill
2. Dr. L. Natarajan, Marketing, Margham Publications
3. Suri R.K, Joshi R.L and Mamoria C.B, Marketing Management, Sultan Chand publications
4. Stanton, J.William and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company
5. Phillip Kotler, Gary Armstrong, Prafulla Agnihotri, Principles of marketing, Pearson publications

JOURNALS:

Journal of Marketing - ISSN Number: 1547-7185

Journal of Customer Research - ISSN Number: 0093-5301

E-LEARNING RESOURCES:

www.ama.org

www.kotlermarketing.com

www.marketinginsidergroup.com

www.marketingland.com

www.marketingprofs.com

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Analyse the characteristics and segment market to position the product or services.
CO 2	Discuss the process of developing a new product and various pricing strategies.
CO 3	Outline the importance and impact of various promotion tools like Advertisement, sales promotion and personal selling.
CO 4	Evaluate the various channels of distribution like direct marketing, wholesaler and retailer.
CO 5	Understand consumer behaviour, decision making process and buying motives.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	2	3
CO5	2	2	3	3	3
AVERAGE	2.8	2.6	2.8	2.6	3

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-Role Modelling

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No - is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER III
BUSINESS MATHEMATICS AND STATISTICS - I

(ALLIED PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF18/3A/BS1

L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To understand the concepts and operations of Sets.
2. To gain knowledge on Arithmetic and Geometric progression.
3. To study measures of average.
4. To study the technique of correlation.
5. To introduce the concept of regression.

COURSE OUTLINE:

UNIT I: Theory of sets:

Set theory-Definition-Elements and Types of Sets, Operations on sets, Relations and Functions of sets. (20 hours)

UNIT II: Arithmetic and Geometric Progressions:

Definitions - AP and GP-Formulae for nth term and sum to nth terms of AP and GP (**Simple problems only**). (15 hours)

UNIT III: Measures of Central Tendency and Variations:

Calculation of Arithmetic Mean, Median, Mode -Geometric Mean and Harmonic Mean. Methods of Studying Variation -Range, Quartile Deviation, Mean Deviation, Standard Deviation, Calculation of combined Mean and combined Standard Deviation. (25 hours)

UNIT IV: Correlation

Correlation Analysis- Meaning-Types-Karl Pearson's Coefficient of Correlation-Rank Correlation Coefficient. (20 hours)

UNIT V: Regression :

Regression Analysis-Meaning-Difference between Correlation and Regression, Regression lines and Regression equations. (10 hours)

RECOMMENDED TEXTBOOKS:

1. P.R Vittal, Business Mathematics, Margham Publications, 2015, Chennai.
2. S.P.Gupta, Statistical Methods, Sultan Chand Publications, 2015, Chennai.

REFERENCE BOOKS:

1. RSN. Pillai and Bagavathi, Practical Statistics, S Chand publications, 2015 New Delhi.
2. P.A.Navaneethan, Business Maths and Statistics, Jai Publishers, 2015, Trichy.
3. D.C Sancheti and V.K.Kapoor, Business Mathematics, Sultan Chand Publications.
4. S.P.Gupta and M.P.Gupta, Business Statistics, Sultan Chand Publications.
5. S.P.Gupta, P.K.Gupta and Man Mohan, Business Statistics and Operations Research, Sultan Chand Publications.

JOURNALS:

International Journal of Mathematics and Statistics - ISSN Number: 0974-7117

Journal of Mathematics and statistics - ISSN Number: 1549-3644

E-LEARNING RESOURCES:

www.hitbullseye.com

www.maths-only-maths.com

www.towardsdatascience.com

www.kullabs.com

www.statisticsbyjim.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Demonstrate the relations and verify the functions of sets.
CO 2	Discuss and form number series or sequences.
CO 3	Compute various types of measures of central tendency.
CO 4	Select and apply Karl Pearson and Rank Correlation Coefficient.
CO 5	Discuss the cause and effect impact between variables.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	2	3	2
CO2	2	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	2	3	2	3	3
AVERAGE	2.4	3	2.4	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time : 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1,K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2,K3	B - 3/5 x 20 Marks	60		

SEMESTER IV COURSE PROFILE

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	L-T-P	CA	SE	TOTAL
AF18/4C/CA2	Corporate Accounting - II	4	6	90	2-4-0	40	60	100
AF18/4C/MAA	Management Accounting	4	6	90	2-4-0	40	60	100
AF18/4C/BTP	Banking Theory, Law & Practice	3	4	60	3-1-0	40	60	100
AF18/4C/CAB	Computer Applications in Business (Practicals)	3	4	60	1-0-3	40	60	100
AF18/4A/BS2 (Allied)	Business Mathematics and Statistics - II	5	6	90	3-3-0	40	60	100
	Soft Skills-IV**	3	2	30			50	50
	Value Education***	2	2	30			50	50
	TOTAL CREDITS	24						

SEMESTER IV

CORPORATE ACCOUNTING – II

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE:AF18/4C/CA2
L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To understand the different methods of valuation of Goodwill and Shares.
2. To introduce the accounting for Mergers and Acquisitions.
3. To impart knowledge on Internal Reconstruction and Liquidation accounting.
4. To introduce Final Accounts of Banking Companies.
5. To study the Insurance Company Accounts.

COURSE OUTLINE:

UNIT I

Valuation of Goodwill and Shares (AS26) - Goodwill- Method of Valuing Goodwill- Valuation of Shares- Net Asset method- Yield method- Accounting Standards- Meaning & Significance – An Introduction to IND AS. (15 hours)

UNIT II

Accounting for Mergers and Acquisitions- Purchase Consideration - Methods of Calculation- AS14-Accounting Treatment in the Books of Purchasing Company - Inter Company Owings (**Inter Company holdings and scheme of External Reconstruction excluded**). (20 hours)

UNIT III

Alteration of Share Capital- Internal Reconstruction (Capital Reduction) - (**Scheme for Internal Reconstruction excluded**)

Liquidation Accounting- Liquidator's remuneration- Liquidator's Final Statement of Account (**Statement of Affairs and Deficiency account excluded**). (20 hours)

UNIT IV

Accounting for Banking Companies - Preparation of Profit and loss account and Balance Sheet (As per RBI regulations). (20 hours)

UNIT V

Insurance Company Accounts - Revenue Account (**General Insurance only**) - Determination of Profit- Preparation of Balance Sheet (as per IRDAI Regulations). (15 hours)

RECOMMENDED TEXTBOOKS::

1. T.S. Reddy and A Murthy, Corporate Accounting, Margham Publications, Chennai.
2. R.L Gupta., and M Radhaswamy, Corporate Accounting, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. M.C Shukla, T.S Grewal, and S.C Gupta., Advanced Accounts, Volume II, S.Chand & Company Limited, New Delhi.
2. S.P Jain and K.L Narang., Advanced Accounts, Volume II, Kalyani publishers, New Delhi.
3. Rishikesh M.Chakraborti, Advanced Accountancy, Oxford University Press, New Delhi.
4. M.Hanif and A.Mukherjee, Corporate Accounting, Mc Graw Hill.
5. Prashanta Athma and N.Rajyalaxmi, Corporate Accounting, Himalaya Publishing House.

JOURNALS:

Chartered Accountant - ISSN Number: 0009-188X

Elsevier - ISSN Number: 2213-3933

Journal of Accountancy - ISSN Number: 0951-3574

E-LEARNING RESOURCES:

www.accounting.uda.edu

www.futureaccountants.co

www.icaai.com

www.principlesofaccounting.com

www.economist.com/topics/corporateaccounting

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Determine the valuation of Goodwill and Shares as per AS26 and understand the basics of IND AS.
CO 2	Acquire knowledge on accounting treatment for Mergers and Acquisition as per AS 14.
CO 3	Understand capital reduction and prepare Liquidator's Final statement of Accounts.
CO 4	Apply RBI regulations in preparation of Final Accounts of Banking Companies in India.
CO 5	Apply IRDAI regulations in preparation of Revenue account of General Insurance Companies.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	2
CO4	3	3	3	3	2
CO5	3	3	3	3	3
AVERAGE	3	3	2.8	3	2.6

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER IV MANAGEMENT ACCOUNTING

**TOTAL HOURS: 90
CREDITS:4**

**COURSE CODE: AF18/4C/MAA
L-T-P: 2-4-0**

COURSE OBJECTIVES

1. To impart knowledge on basics of Management Accounting and Analysis of Financial Statements.
2. To understand the Ratio Analysis.
3. To introduce the cash flow statement.
4. To describe and study the techniques of Budgeting and Budgetary control.
5. To Study the marginal costing techniques.

COURSE OUTLINE:

UNIT I

Management Accounting - Definition- Scope and Objectives - Financial and Management Accounting-Cost and Management Accounting- Analysis of Financial Statements - Nature - Types of Financial Analysis - Techniques of Financial Analysis - Comparative Statements, Common Size Statement and Trend Percentages. (15 hours)

UNIT II

Ratio Analysis -Meaning - Classification - Utility - Limitations of Ratio Analysis - Profitability Ratios - Turnover Ratios or Activity Ratios - Solvency or Financial Ratios (18 hours)

UNIT III

Cash Flow Analysis - Construction of Cash Flow Statement as per AS 3. (17 hours)

UNIT IV

Budgetary Control - Different Types of Budgets (**excluding Capital Budgeting**) (20 hours)

UNIT V

Marginal Costing – Definition – Features and Limitations – Marginal Costing and Absorption Costing – Cost Volume Profit Analysis - Break Even Analysis – Applications of Marginal Costing - Key Factor or Limiting Factor – Make or Buy Decision – Product Mix or Sales Mix Decision. (20 hours)

RECOMMENDED TEXTBOOKS:

1. Dr. S.N Maheshwari, Principles of Management Accounting, Sultan Chand & sons, New Delhi.
2. T.S Reddy and Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai

REFERENCE BOOKS:

1. N.P Srinivasan, Management Accounting, Sterling Publishers Private Limited, Bangalore.
2. Dr. S.N Maheshwari, Elements of Management Accounting, Sultan Chand & sons, New Delhi.
3. A.Murthy and S Gurusamy, Management Accounting Theory And Practice, Vijay Nicole Imprints Private Limited, Chennai.
4. Dr.R.Ramachandran and Dr.R.Srinivasan, Management Accounting, Sriram Publications, Trichy.
5. S.P.Iyengar, Cost and Management Accounting, Sultan Chand & sons, New Delhi.

JOURNALS:

Management Accountant - ISSN Number: 0972-3528

Management Review

OMICS Journal - ISSN Number: 2168-9601

Journal of Management accountant research

E-LEARNING RESOURCES:

www.finance.best4sites.net

www.iimcal.ac.in

www.futureaccountants.com

www.icai.org

www.icmai.in

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Acquire Knowledge on fundamentals of Management Accounting and prepare the comparative, common size statements and calculate trend percentages.
CO 2	Compute, Analyse and interpret the Profitability, Financial and Turnover Ratios.
CO 3	Construct the Cash flow Statement as per AS-3.
CO 4	Draw up different types of Budgets – sales, production, cash, materials.
CO 5	Apply Marginal costing techniques in key factor, Make or Buy decisions and product or sales mix decisions.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	3	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)
Flipped Learning/Blended Classroom
Problem Solving-Group Discussion
Quiz-Seminar
Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER IV
BANKING THEORY, LAW & PRACTICE

TOTAL HOURS: 60
CREDITS: 3

COURSE CODE: AF18/4C/BTP
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To gain knowledge on banking and financial system in India.
2. To introduce Central bank and commercial banks.
3. To impart knowledge on negotiable instruments
4. To understand the customer relationship with banker.
5. To create awareness about modern banking services.

COURSE OUTLINE:

UNIT I

Banking - Introduction - Definition - Types of Banks - Functions of Banks- Banking system in India . (8 hours)

UNIT II

Central Banking – Reserve Bank of India – Functions of RBI- Commercial Banks-Functions of Commercial Banks. (15 hours)

UNIT III

Negotiable instruments- Introduction - Features - Promissory note, Bill of exchange, Cheques-Features of Cheque - Crossing of Cheques – Payment and Collection of Cheques - Difference between a Cheque and Bill of Exchange - Difference between Cheque and Promissory notes - Endorsements – Kinds of Endorsements. (15 hours)

UNIT IV

Opening of a Bank Account - Relationship between banker and customer - Rights of a Banker: Set off, Lien, Appropriation - Clayton's Case - Obligation of a Banker - Garnishee Order - Facility of nomination - Closing of bank account- Customer Grievance and Redressal. (12 hours)

UNIT V

Principles of lending - Types of loans - Banking services-Internet banking-Tele banking-Home banking-Gold banking-ATM- Credit Card-Debit Card-Gold or platinum Card-Teller system-Electronic Fund Transfer-Electronic Clearing System-Electronic cheque- Core banking. (10 hours)

RECOMMENDED TEXTBOOKS:

1. Sundaram and Varshney, Banking Law Theory and Practices, Sultan Chand Publications, New Delhi.
2. Dr.S. Gurusamy Banking Theory and law Practice, Vijay Nichole Imprints (P) ltd, Chennai.

REFERENCE BOOKS:

1. B Santhanam , Banking and Financial systems, Margham Publications.
2. R.Rameshwaran and S Natarajan Indian Banking, Sultan Chand and Co ltd, New Delhi.
3. C.Jeevanandam, Banking law and Practice, Sultan Chand Publications, New Delhi.
4. E.Gordon and K.Natarajan, Banking Law Theory and Practices, Himalaya Publishing House.
5. R.Rajesh, T.Sivagnanasithi, Banking Law Theory and Practices, The MacGraw Hill companies.

JOURNALS:

International journal of Banking, Accounting and Finance - ISSN Number: 1755-3830

Journal of Banking and Finance - ISSN Number: 0378-4266

E-LEARNING RESOURCES:

www.civildaily.com

www.smartasset.com

www.economicdiscussion.com

www.indianmoney.com

www.bankbazaar.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Describe various types and functions of banking system in India.
CO 2	Understand the functions of RBI and commercial banks.
CO 3	Discuss the nature and uses of kinds of negotiable instruments.
CO 4	Acquire knowledge on rights and obligations of banker and customer.
CO 5	Understand the various modes of banking.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	2.8	3	2.6

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER IV

COMPUTER APPLICATIONS IN BUSINESS (PRACTICALS)

TOTAL HOURS: 60

COURSE CODE: AF18/4C/CAB

CREDITS: 3

L-T-P: 1-0-3

COURSE OBJECTIVES:

1. To impart knowledge on fundamentals of computer.
2. To introduce MS Word and working with tables.
3. To acquaint knowledge on operations in MS Excel.
4. To learn MS Access and power point presentations
5. To introduce Accounting package Tally

COURSE OUTLINE:

UNIT I

Introduction to computers- Classification of computer system -Areas of computer Applications- Number Conversion. Components of computer-Memory and Control units- Input Output Devices (6 hours)

UNIT II

MS Word- Creating Word Document-Editing a document- Text Formatting-Working with Tables-Mail Merge (8 hours)

UNIT III

MS Excel-Basic Operations-Creating Tables-Operators in Excel-Working with functions- Creating Graphs. (10 hours)

UNIT IV

MS Access- Planning and creating Tables - Forms-Modifying Tables-Creating relationship Database-Form design-Reports-MS Power Point-Preparing power point presentations. (12 hours)

UNIT V

Accounting package Tally – company creation - Ledger Creation - Voucher creation - Accounting and Inventory-Reports. (24 hours)

RECOMMENDED TEXTBOOKS:

1. Anantha Seshasayee& Seshasayee, Computer Applications in business and management, Margham publications
2. S Palanivel, Tally, Margham Publications

REFERENCE BOOKS:

1. Dr.R. Parameswaran, Computer applications in business , Sultan Chand publications
2. Hem Chand Jain, H.N. Tiwari, Basics of computer applications in business, Taxmann Publications
3. Sunil Malhotra, T D Malhotra, Computer Applications in Business, Kalyani Publishers
4. Dr.R.G Saha, Computer Applications in Business, Himalaya publishing House
5. Dr.PRizwan Ahmed, Computer applications in business with Tally, Margham Publications

JOURNALS:

International Journal of Computer science and Business Informatics - ISSN Number: 1694-2507

Journal of computer application - ISSN Number: 2250-1797

E-LEARNING RESOURCES:

www.klientsolutech.com

www.referenceforbusiness.com

www.xanedu.com

www.excelchamps.com

www.tallysolutions.com

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Understand the various generations of computer and uses of various input and output devices.
CO 2	Create academic and professional word documents, editing, text formatting and mail merge.
CO 3	Utilise functions and apply formulas to perform various operations in spread sheet.
CO 4	Apply animations, transition effect, and various designs to create presentation and relationship data base.
CO 5	Prepare financial statements of a Company using Tally.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	3	2	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	2	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	3	2.6	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

PRACTICAL EXAMINATION WILL BE CONDUCTED BY EXTERNAL AND INTERNAL EXAMINERS

SEMESTER IV BUSINESS MATHEMATICS AND STATISTICS- II

(ALLIED PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF18/4A/BS2

L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To provide knowledge on concept of matrices.
2. To study the various methods on computation of interest.
3. To impart knowledge on construction of index numbers.
4. To understand the concept of trend analysis.
5. To introduce the concept of interpolation and extrapolation.

COURSE OUTLINE:

UNIT I: Matrices and determinants

Definition of matrix-Types of matrices-Algebra of matrices-Adjoint of Matrix-Finding inverse of a matrix by using Adjoint matrix-Properties of determinants (**without proof**), Calculation of values of determinants upto third order. (20 hours)

UNIT II: Compound Interest and Annuities

Simple and Compound Interest-Annuities-Present Value of Annuity-Deferred Annuity-Perpetuity. (15 hours)

UNIT III: Index Numbers

Importance-Construction of index numbers-Weighted and unweighted indices-Laspeyres's, Paasche, Marshall Edgeworth and Fisher's Method -Testing of Index numbers Formulae. (20 hours)

UNIT IV: Time Series

Meaning-Uses-Components of Time Series-Methods of estimating trend by Method of Least Squares-Method of Moving Averages-Calculation of Seasonal Indices by Simple Average Method. (20 hours)

UNIT V: Interpolation and Extrapolation

Definition-Binomial Expansion Method-Newton's Advancing Difference Method-Lagrange Method of Interpolation. (15 hours)

RECOMMENDED TEXTBOOKS:

1. S P Gupta, Statistical Methods, 2015 Sultan Chand Publications Delhi.
2. P R Vittal, Business Maths and Statistics, 2015, Margham Publications Chennai

REFERENCE BOOKS:

1. RSN. Pillai and Bagavathi, Practical Statistics, S Chand publications, 2015 New Delhi.
2. P.A.Navaneethan, Business Maths and Statistics, Jai Publishers, 2015, Trichy.
3. D.C Sancheti and V.K.Kapoor, Business Mathematics, Sultan Chand Publications.
4. S.P.Gupta and M.P.Gupta, Business Statistics, Sultan Chand Publications.
5. S.P.Gupta, P.K.Gupta and Man Mohan, Business Statistics and Operations Research, Sultan Chand Publications.

JOURNALS:

International Journal of Mathematics and Statistics - ISSN Number: 0974-7117
 Journal of Mathematics and statistics - ISSN Number: 1549-3644

E-LEARNING RESOURCES:

www.hitbullseye.com
www.maths-only-maths.com
www.towardsdatascience.com
www.kullabs.com
www.statisticsbyjim.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Describe the matrix operations.
CO 2	Select and apply Simple Interest, Compound Interest and Annuities.
CO 3	Construct the index numbers.
CO 4	Understand time series and compute the trend analysis.
CO 5	Calculate interpolation using Newton's and Lagrange methods.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	2	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	3	3	3	3	3
CO5	2	3	2	3	3
AVERAGE	2.6	3	2.6	3	2.6

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

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER V

COURSE PROFILE

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	L-T-P	CA	SE	TOTAL
AF18/5C/IT1	Income Tax – I	4	6	90	2-4-0	40	60	100
AF18/5C/FIM	Financial Markets	4	6	90	3-3-0	40	60	100
AF18/5C/FMG	Financial Management	4	6	90	3-3-0	40	60	100
AF18/5C/REM	Research Methodology	4	6	90	3-3-0	40	60	100
AF18/5E/BUE (Elective)	Business Environment	5	6	90	4-2-0	40	60	100
	TOTAL CREDITS	21						

SEMESTER V

INCOME TAX - I

TOTAL HOURS: 90

CREDITS: 4

COURSE CODE: AF18/5C/IT1

L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To introduce the Income Tax Act, 1961
2. To understand various provisions for computing Income from salary.
3. To impart knowledge on provisions to determine Income from house property.
4. To study various provisions for computing Income from business or profession.
5. To comprehend provisions to compute Income from capital gains.

COURSE OUTLINE:

UNIT I

Income Tax Act 1961 – Basic Concepts and Definitions – Income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income - Incomes exempted from Tax – Residential Status – Incidence of Tax. (20 hours)

UNIT II

Income from Salaries – Scope of Salary Income – Allowances – Valuation of Perquisites – Relevant deductions from Salary Income. (22 hours)

UNIT III

Income from House Property – Computation of Annual Value – Relevant Deductions (10 hours)

UNIT IV

Income from Business or Profession – Admissible Deductions – Deemed Income – Valuation of Stock. (23 hours)

UNIT V

Income from Capital Gains – Short Term & Long Term Capital Gains – Exemptions. (15 hours)

RECOMMENDED TEXTBOOKS:

1. Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.
2. V.P.Gaur and D.B Narang, Income Tax Law and Practice, Kalyani Publishers.

REFERENCE BOOKS:

1. T.S.Reddy&Y.Hari Prasad Reddy, Income Tax Theory, law and Practice, Margham Publication
2. Dr H C Mehrotra&Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications
3. Ghandra Mahesh &Shukla D C, Income Tax Law and Practice, Pragati Publications
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & sons Publications
5. Prasad & Bhagwati, Income Tax Law and Practice, Willey publications

JOURNALS:

Journal of taxation and regulatory framework

Journal of Indian Taxation - ISSN Number: 2395-2571

E-LEARNING RESOURCES:

www.incometaxindia.gov.in

www.taxmann.com

www.indiacode.nic

www.incometaxmanagement.com

www.taxguru.in

www.icmai.in

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Determine the residential status of various persons and incidence of tax
CO 2	Understand the computation of various allowances and perquisites and determine taxable salary income.
CO 3	Apply provisions to compute taxable income from let out and self-occupied house property.
CO 4	Compute taxable income from business or profession by giving relevant deductions.
CO 5	Determine Taxable Gain on transfer of long term and short term Capital Assets.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	2
CO2	3	3	3	3	3
CO3	3	3	2	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	2.8	3	2.6

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER V FINANCIAL MARKETS

**TOTAL HOURS: 90
CREDITS: 4**

**COURSE CODE: AF18/5C/FIM
L-T-P: 3-3-0**

COURSE OBJECTIVES:

1. To understand the functions and components of Indian financial system.
2. To impart knowledge on the features and instruments of money market.
3. To study the significance and types of capital market instruments.
4. To introduce the functioning of primary market.
5. To elicit knowledge on services of secondary market.

COURSE OUTLINE:

UNIT I

Financial system -Functions of the financial system- Structure of a financial system- Significance- Components of financial system- Weakness of Indian Financial system.
(15 hours)

UNIT II

Money Market: Features- objectives – Money Market Instruments – Treasury bills, Commercial Bills, Certificate of Deposits – Deficiencies of Indian Money Market. (15 hours)

UNIT III

Capital Market: Introduction- Meaning – Significance of Capital Market – Capital Market Instruments – Equity shares, Preference shares, Sweat equity shares, non – voting shares, Debentures –Capital Market Vs Money Market – E Trading of securities market– Procedure for Demating.
(20 hours)

UNIT IV

Primary market: Meaning – Functions – Methods of Floating new issues – Instruments of Issue -Role of Intermediaries.
(15 hours)

UNIT V

Secondary Market: Meaning – Significance – Functions & Scope of Secondary Market – Stock Exchange Definition – Services rendered – Regulation of Stock Exchange – Listing of Securities – Benefits – obligations – SEBI – Features – Functions – Powers- SEBI guidelines-OTCEI-NSE-BSE-Depository system.
(25 hours)

RECOMMENDED TEXTBOOKS:

1. Gordan & Natarajan, Financial Market and Services, Himalaya Publishing House. Mumbai.
2. P N Varshney & D K Mittal Indian Financial system, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Dr. S. Gurusamy, Financial Markets and Institutions, Tata McGraw Hill Education Private Limited, New Delhi.
2. Nalini prava M .Tripathy, Financial Services, PHI Learning Pvt Ltd.
3. B.Santhanam , Financial Services, Margham Publishers, Chennai.
4. L.M.Bhole, Jitendra Mahakud, Financial Institutions and Markets, Tata McGraw Hill Education Private Limited, New Delhi.
5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning Pvt Ltd.
6. Frederic S.Mishkin, Stanley G.Eakins, Tulsi Jayakumar and P.K.Pattnaik, Financial Markets and Institutions, Person Publications.

JOURNALS:

International Journal of Financial Markets and Derivatives - ISSN Number: 1756-7130
Emerald

Journal of Financial Markets - ISSN Number: 1386-4181

E-LEARNING RESOURCES:

www.yahoofinance.com
www.moneycontrol.com
www.investopedia.com
www.bseindia.com
www.nseindia.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the concepts and structure of Financial system.
CO 2	Identify and Describe various Money market instruments.
CO 3	Describe the various capital market instruments and e-trading of securities.
CO 4	Outline the players of Primary market.
CO 5	Discuss the functions of Secondary market and SEBI.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	3	3	2	3	3
AVERAGE	3	3	2.6	3	2.6

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A - 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER V FINANCIAL MANAGEMENT

TOTAL HOURS: 90

COURSE CODE: AF18/5C/FMG

CREDITS: 4

L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To understand the fundamentals of financial decision making and the role of Finance Manager.
2. To impart knowledge on various sources of finance.
3. To understand the cost of capital in a wider perspective.
4. To elicit knowledge on the theories of capital structure.
5. To introduce operating, financial and combined leverage.

COURSE OUTLINE:

UNIT I

Finance – Meaning – Scope and Objectives – Profit Maximization Vs. Wealth Maximization- Traditional and Emerging role of Financial Managers - Financial Decision Making in Organizations - Risk and Return – Time Value of Money. (15 hours)

UNIT II

Sources of Finance – Long term and Short term Sources of Finance – Capitalization – Over and Under Capitalization. (15 hours)

UNIT III

Cost of Capital – Cost of Debt – Cost of Preference share capital – Cost of Equity Capital – Cost of Retained Earnings - Overall Cost of Capital – Computation of Cost of Capital. (Simple problems only) (22 hours)

UNIT IV

Capital Structure – Factors influencing Capital Structure – Optimal Capital Structure – Designing an optimal capital structure for the firm – Theories of Capital Structure. (Simple problems only) (23 hours)

UNIT V

Leverage – Operating – Financial and Combined – EBIT-EPS Analysis – Indifference Point. (15 Hours)

RECOMMENDED TEXTBOOKS:

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.
2. A.Murthy, Financial Management, Margham Publications, Chennai.

REFERENCE BOOKS:

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
4. Brigham and Ehrhardt, Financial Management Theory and Practice, Cengage Learning.
5. Dr.R.P.Rustagi, Basic Financial Management, Sultan Chand & Sons, New Delhi

JOURNALS:

Indian Journal of Finance - ISSN Number: 0973-8711

Vikalpa

Finance India - ISSN Number: 0970-3772

Indian Journal of Finance and Research - ISSN Number: 0975-6477

E-LEARNING RESOURCES:

www.yahoofinance.com

www.moneycontrol.com

www.investopedia.com

www.bseindia.com

www.nseindia.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Formulate financial decisions considering Risk and Return.
CO 2	Identify and discuss the long term and short term sources of finance.
CO 3	Compute the cost of debt, Equity, Preference share, retained earnings and Overall Cost of Capital.
CO 4	Design an optimal capital structure for the firm.
CO 5	Apply the concept of leverage in financial decision making.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	2	3	2
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	2	3	3	3
AVERAGE	3	2.8	2.6	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER V RESEARCH METHODOLOGY

**TOTAL HOURS: 90
CREDITS: 4**

**COURSE CODE: AF18/5C/REM
L-T-P: 3-3-0**

COURSE OBJECTIVES:

1. To familiarize various types of research and its significance.
2. To study the sampling techniques and hypothesis testing.
3. To impart knowledge on parametric test.
4. To introduce non-parametric statistical tool.
5. To interpret data and prepare research report.

COURSE OUTLINE:

UNIT I

Research – Significance – Objectives - Research Process - Research Problem - Research Design. (20 hours)

UNIT II

Sampling Design – Scaling – Data Collection – Sampling Fundamentals – Testing of Hypothesis (20 hours)

UNIT III

Test of small samples t test – Test of large samples Z test. **(Simple Problems only)** (15 hours)

UNIT IV

Non parametric tests- Chi square test – Test of significance and Test of Goodness of Fit.**(Simple Problems only)** (15 hours)

UNIT V

F test-Analysis of Variance – One Way and Two Way ANOVA **(Simple Problems only)** - Report writing. (20 hours)

RECOMMENDED TEXTBOOKS:

1. C. R. Kothari – Research Methodology - Methods & Techniques, New Age International, New Delhi.
2. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. P R Vittal, Business Mathematics and Statistics, Margham Publications.
2. Donald R Cooper & Pamela. S. Schindler – Business Research Methods, Irwin McGraw Hill, USA
3. Joseph F. Hair, Essentials of Business Research Methods, M. E Sharpe, Inc USA
4. Dr.P. Ravilochanan, Research Methodology with Business Correspondence and Report Writing, Margham Publications.
5. David M. Levine, David F. Stephan and Kathryn A. Szabat, Statistics for Managers using Microsoft Excel, Pearson.

JOURNALS:

International Journal of Social Research Methodology - ISSN Number: 1464-5300
Journal of Research Practice - ISSN Number: 1712-851X

E- LEARNING RESOURCES:

<https://explorable.com/research-methodology>
www.humankinetics.com
www.wisdomjobs.com
www.healthknowledge.org.uk
www.statisticsbyjims.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand the research process.
CO 2	Select and apply the sampling technique and method of data collection.
CO 3	Utilize parametric tools – t-test, Anova.
CO 4	Apply Chi-Square test.
CO 5	Design a research report.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	2	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.6	3	2.8	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 3 theory and 5 problems Section B – 2 theory and 3 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER V

BUSINESS ENVIRONMENT

(ELECTIVE PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF18/5E/BUE

L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To introduce the concept of Business environment.
2. To impart knowledge on economic environment, globalization of Indian economy.
3. To define and study the socio cultural environment and Corporate Social Responsibility.
4. To study about political environment and functions of state.
5. To highlight the significance of Technology in Business environment.

COURSE OUTLINE:

UNIT I

The concept of Business Environment – Nature - Types of environment- internal, external - micro and macro environment – environmental analysis and strategic management- Formulation of objectives – SWOC Analysis- Implementation and evaluation . (23 hours)

UNIT II

Economic Environment: Nature of economic environment –economic system – new industrial policies- FEMA-objectives and features- Liberalization and Globalization of Indian economy. (22 hours)

UNIT III

Socio Cultural Environment: Nature and impact of culture on business – Corporate Social responsibility– Social audit. (15 hours)

UNIT IV

Political environment: Functions of the state–Economic role of government. (15 hours)

UNIT V

Natural and technological environment: Innovation –Technological leadership and followership -sources of technological dynamics, impact of technology on globalization. (15 hours)

RECOMMENDED TEXTBOOKS:

1. Francis Cherunilam, Business Environment- Himalaya Publishing House , New Delhi.
2. C B Gupta, Business Environment, S.Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. K Aswathappa Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Dr.C D Balaji, Business Environment, Margham Publications.
3. Dr.P.K.Ghosh, Business Environment, S.Chand & Sons, New Delhi.
4. A.C.Fernando, Business Environment, Person.
5. Faisal Ahmed and M.Absar Alam, Business Environment Indian and Global perspective, PHI .

JOURNALS:

International Journal of Business Environment - ISSN Number: 1740-0597

Elsevier Journal - ISSN Number: 1090-9516

E-LEARNING RESOURCES:

www.icsi.edu

www.ceres.org

www.unglobalcompact.org

www.worldbank.org

www.hbr.org

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Explain the types of Business environment and environmental analysis.
CO 2	Discuss the Development of Indian economy, New Industrial Policy and FEMA.
CO 3	Identify and analyse the socio-cultural factors on development of Economy and Business.
CO 4	Outline the importance of Political system on the conduct of Business.
CO 5	Utilise innovative technological practices in Business to cope up with globalisation.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	2	3	3	2	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	2.6	2.6	3

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER VI

COURSE PROFILE

COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	L-T-P	CA	SE	TOTAL
AF18/6C/IT2	Income Tax – II	4	6	90	2-4-0	40	60	100
AF18/6C/FIS	Financial Services	4	6	90	3-3-0	40	60	100
AF18/6C/AFM	Advanced Financial Management	4	6	90	3-3-0	40	60	100
AF18/6E/AUD (Elective)	Auditing	5	6	90	4-2-0	40	60	100
AF18/6E/END (Elective)	Entrepreneurial Development	5	6	90	4-2-0	40	60	100
	TOTAL CREDITS	22						

SEMESTER VI

INCOME TAX - II

TOTAL HOURS: 90

CREDITS: 4

COURSE CODE: AF18/6C/IT2

L-T-P: 2-4-0

COURSE OBJECTIVES:

1. To understand provisions for computing income from other sources.
2. To impart knowledge on determining Tax Liability of an individual.
3. To study tax provisions relating to firms / LLP.
4. To understand the procedure for determining tax liability of a company.
5. To introduce provisions relating to TDS, Advance Tax and Refund of tax.

COURSE OUTLINE:

UNIT I

Income from Other Sources – Deductions in Computing Income under this Head – Clubbing of Income – Set off and Carry forward of losses. (15 hours)

UNIT II

Deductions from Gross Total Income – Deductions in respect of certain payments – Deductions in respect of certain incomes – Assessment of Individuals Incomes. (25 hours)

UNIT III

Assessment of firms – LLP - Scheme of Taxation of firms – Computation of Income and Tax Liability of firms – Computation of Total Income of Partners. (15 hours)

UNIT IV

Assessment of Companies – Computation of Gross Total Income of a Company – Special Provisions regarding losses relating to companies only – Deductions out of Gross Total Income of a company. (15 hours)

UNIT V

Meaning of Permanent Account Number, Return of Income, TDS, Advance Tax, Rates of Taxation - Return of Income – Procedure for Assessment – Types of Assessment – Refund of taxes – E-Filing – E-Assessment. (20 hours)

RECOMMENDED TEXTBOOKS:

1. Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.
2. V.P.Gaur and D.B Narang, Income Tax Law and Practice, Kalyani Publishers

REFERENCE BOOKS:

1. T.S.Reddy&Y.Hari Prasad Reddy, Income Tax Theory, law and Practice, Margham Publication
2. Dr H C Mehrotra& Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications
3. Ghandra Mahesh &Shukla D C, Income Tax Law and Practice, Pragati Publications
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & sons Publications
5. Prasad & Bhagwati, Income Tax Law and Practice, Willey publications

JOURNALS:

Journal of taxation and regulatory framework

Journal of Indian Taxation - ISSN Number: 2395-2571

E-LEARNING RESOURCES:

www.incometaxindia.gov.in

www.taxmann.com

www.indiacode.nic

www.incometaxmanagement.com

www.taxguru.in

www.icmai.in

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Compute taxable income from other source and apply set off, carry forward and clubbing provisions.
CO 2	Determine tax liability by allowing relevant deductions from gross total income of an individual.
CO 3	Compute taxable income and tax liability of firms and partners.
CO 4	Determine tax liability of a company and compute minimum alternate tax.
CO 5	Compute advance tax and analyse procedure for E- Assessment, E-Filing.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	2	3
AVERAGE	3	3	3	2.8	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion-Role Modelling

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A - 5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER VI FINANCIAL SERVICES

**TOTAL HOURS: 90
CREDITS: 4**

**COURSE CODE: AF18/6C/FIS
L-T-P: 3-3-0**

COURSE OBJECTIVES:

1. To study the concept of financial services.
2. To understand the functions of Merchant banking.
3. To impart knowledge on leasing and debt securitization.
4. To elicit knowledge on venture capital, credit rating and mutual funds.
5. To introduce the mechanism of other financial services.

COURSE OUTLINE:

UNIT I

Financial Services-.Concept – Objectives – Functions – Characteristics – Financial Services Market – Concept- Constituents – Growth of Financial Services in India– Financial Services Sector Problems – Financial Services Environment.

(15 hours)

UNIT II

Merchant Banking- Definition- Functions- Merchant Bankers Code of Conduct – Public Issue Management – Concept – Functions- Categories of Securities Issue – Mechanics of Public Issue Management- Issue Manager- Role of Issue Manager – Marketing of Issue

(15 hours)

UNIT III

Leasing- Characteristics- Types- Participants- Myths about leasing- Hire Purchase- Lease Financing Vs Hire Purchase Financing- Securitization of debts – features – process - benefits.

(15 hours)

UNIT IV

Venture capital-Origin and Growth of Venture Capital-Investment Maturing methods- Mutual Funds – Portfolio Management Process in Mutual Funds- Credit rating System– Growth Factors – Credit Rating Process- Benefits of Credit rating - Credit rating agencies in India.

(20 hours)

UNIT V

Factoring – Meaning – Mechanism – Characteristics – Types – Advantages – Disadvantages – Players – Functions – Factoring Vs bills discounting – RBI guidelines – Forfaiting: Working and Benefits of Forfaiting – Forfaiting in India - Consumer finance: Meaning – Types – Mechanics – Sources – Modes – Pricing – Consumer Credit Scoring.

(25 hours)

RECOMMENDED TEXT BOOKS:

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
2. E. Gordan & K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

1. Gomez Clifford , Prentice Hall of India, Financial Markets, Institutions, and Financial Services, 2008
2. P N Varshney & D K Mittal Indian Financial system, Sultan Chand & Sons, New Delhi.
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi
4. Madhuv Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai

JOURNALS:

International journal of Financial Services Management - ISSN Number: 1741-8062

Elsevier

Journal of Financial services - ISSN Number: 1573-0735

E- LEARNING RESOURCES:

www.rbi.org

www.sebi.org

www.nse.org

www.bse.org

www.irda.org

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the concept and types of Financial services.
CO 2	Identify the services and functions of merchant banks.
CO 3	Understand the importance and types of leasing and working of debt securitization.
CO 4	Explain the working of venture capital, mutual funds and credit rating.
CO 5	Understand the factoring, forfaiting, consumer finance and credit scoring.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	3	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER VI
ADVANCED FINANCIAL MANAGEMENT

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF18/6C/AFM
L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To elicit knowledge on Capital Budgeting and techniques of Project evaluation.
2. To study the Risk analysis in Capital Budgeting.
3. To impart knowledge on dividend policies and models.
4. To understand the need and facets of Working capital management.
5. To introduce cash, receivables and inventory management.

COURSE OUTLINE:

UNIT I

Capital Budgeting –Techniques of project evaluation – Net Present Value – Payback – Internal Rate of Return – Accounting Rate of Return – Profitability Index – Capital Rationing.(**Simple Problems only**) (25 Hours)

UNIT II

Risk Analysis in Capital Budgeting – Risk adjusted Discount rate – Certainty Equivalent Approach – Probability Distribution Approach (**Simple Problems only**) – Decision Tree Approach. (15Hours)

UNIT III

Dividend Policy – Factors – Dividend Stability – Stock Dividend and Share Split - Walter's Model and Gordon Model (**Simple problems only**) (15 Hours)

UNIT IV

Working Capital Management – Need – Factors – Facets of Working Capital Management – Temporary and Permanent Working Capital – Computation of Working Capital Requirement.(**Simple problems only**) (20 hours)

UNIT V

Cash Management – Objectives – Factors determining cash needs (**Theory Only**) – Receivables Management – Objectives – Credit Policies (**Theory Only**) - Inventory Management – Objectives – Benefits of Holding Inventory (**Theory Only**). (15 hours)

RECOMMENDED TEXTBOOKS:

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.
2. A.Murthy, Financial Management, Margham Pulications, Chennai.

REFERENCE BOOKS:

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. S.N Maheshwari., Financial Management, Sultan Chand & Sons, New Delhi.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
4. Dr.R.P. Rustagi, Basic Financial Management, Sultan Chand & Sons, New Delhi
5. Brigham and Ehrhardt, Financial Management Theory and Practice, Cengage Learning

JOURNALS:

Indian Journal of Finance - ISSN Number: 0973-8711

Vikalpa

Finance India

Indian Journal of Finance and Research - ISSN Number: 0973-8711

E-LEARNING RESOURCES:

www.moneycontrol.com

www.investopedia.com

www.yahoofinance.com

www.bseindia.com

www.nseindia.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Understand capital budgeting through traditional and discounted cash flow techniques.
CO 2	Apply the techniques for Risk and Return in Computation of Capital Budgeting.
CO 3	Calculate the market price per share under Walter and Gordon Model.
CO 4	Select and apply techniques in computation of Working capital Requirement.
CO 5	Determine the cash and inventory needs of an organisation.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	2
CO5	3	3	3	2	3
AVERAGE	3	2.8	2.6	2.8	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 Hours

Knowledge Level	Section	Marks	Total	Special Instructions if any
K1, K2	A-5/8 x 8 Marks	40	100	Question No.- is compulsory Section A – 2 theory and 6 problems Section B – 1 theory and 4 problems
K2, K3	B - 3/5 x 20 Marks	60		

SEMESTER VI AUDITING

(ELECTIVE PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF18/6E/AUD

L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To understand the concept of auditing and audit programme.
2. To acquaint knowledge on vouching and internal check.
3. To study the verification of assets and liabilities.
4. To elicit knowledge on appointment of auditor.
5. To introduce specialised audit and cost audit.

COURSE OUTLINE:

UNIT I

Auditing –meaning –definition, objectives, types of Audit –Audit programme –meaning, objectives , advantages & disadvantages –Audit planning and Audit Control – Documentation – UDIN - DSC. (15 hours)

UNIT II

Vouching –cash transactions –credit sales –credit purchases –payments of wages –objectives –internal check & difference between internal control & internal audit-Window Dressing- Frauds. (15 hours)

UNIT III

Verification and valuation of assets and liabilities - verification of inventories & investments. (20 hours)

UNIT IV

Appointment- qualification –removal –powers & liabilities of auditors under the Companies Act, 2013 (20 hours)

UNIT V

Specialized audits –points to be considered while auditing –educational institutions – hotels – banking and insurance companies –Cost audit. (20 hours)

RECOMMENDED TEXTBOOKS:

1. B N Tandon ,Sudharsanam and S Sundahrababu, Practical Auditing ,Sultan Chand Publications, New Delhi.
2. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand Publications, New Delhi.

REFERENCE BOOKS:

1. Dr L N Natarajan Practical Auditing, Margham Publicatios.
2. Kowal Gupta, Contemporary Auditing, Mc Graw Hill, New Delhi.
3. V.H.Kishnadwala, N.H.Kishnadwala and M.V.Shetty, Auditing-Principles and Practice, Sultan Chand Publications, New Delhi.
4. Viji Chandran and Spandana Priya C.S, Principles and Practice of Auditing, Vikas Publishing House.
5. S.K.Basu, Fundamentals of Auditing, Pearson Publications.

JOURNALS:

International Journal of Auditing - ISSN Number: 1099-1123

ICAEW

Elsevier - ISSN Number: 1061-9518

E-LEARNING RESOURCES:

<https://searchcompliance.techtarget.com>

www.search.du.ac.in

www.corporatefinanceinstitute.com

www.letslearnaccounting.com

www.caclubindia.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Outline the audit planning, audit control and documentation.
CO 2	Describe vouching, window dressing and compare the internal control and internal audit.
CO 3	Understand the methods of valuation of assets, liabilities and inventories.
CO 4	Analyse the provisions for appointment, powers and liabilities of auditor.
CO 5	Demonstrate the auditing procedures for various service institutions and cost audit.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.8	2.8	3	3	2.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER VI ENTREPRENEURIAL DEVELOPMENT

(ELECTIVE PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF18/6E/END

L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To understand the concepts and factors influencing entrepreneurship.
2. To impart knowledge on business opportunity and feasibility.
3. To study the financial institutions and agencies for promoting entrepreneurship.
4. To Elicit knowledge on EDP programme and incentives.
5. To introduce the concept of women entrepreneurship and rural entrepreneurship.

COURSE OUTLINE:

UNIT I

Entrepreneurship – Meaning, Characteristics and Types – Factors influencing Entrepreneurship – Entrepreneur – Meaning – Functions – Qualities of a good Entrepreneur. (15 hours)

UNIT II

How to start an enterprise – Identification of Business Opportunity – Marketing feasibility, financial & economical feasibility, technical, legal, managerial, vocational & other feasibilities – Project appraisal, Project report- Advantages and Challenges for Start ups in India (25 hours)

UNIT III

Financial Institutions and agencies promoting Entrepreneurship: DFI's - Commercial Banks – DIC- SISI –IFCI – SIDBI – MFI'S - Agencies – Entrepreneurial Guidance Bureau (EGB) – National Alliance of Young Entrepreneurs (NAYE) – National Entrepreneurial Network (NEN). (20 hours)

UNIT IV

Entrepreneurial Development Programme organizing EDP's – Role of government in organizing EDP Programme - Subsidies and Incentives in TamilNadu – EDI of Tamilnadu (15 hours)

UNIT V

Start-ups - Women Entrepreneurship – Concept of Women Entrepreneur & Empowerment – Functions, Role & Characteristics – Problems – Challenges – Organisation promoting Women Entrepreneurs in India – Successful Indian Women Entrepreneurs- Rural Entrepreneurship – Definition – Problems – Overcoming the problems – Steps to promote Rural Entrepreneurship . (15 hours)

RECOMMENDED TEXTBOOKS:

1. Dr. C.B Gupta & Dr. N.P Srinivasan, Entrepreneurship Development in India, Sultan Chand& Sons, New Delhi.
2. Jayashree Suresh, Entrepreneurial Development, Margham Publication, 2007, Chennai.

REFERENCE BOOKS:

1. Saravanavel, Entrepreneurial Development, Ess Pee Kay Publishing House, 1997.
2. Vasant Desai, Project Management, Himalaya Publishing House, 1997.
3. Dr.S.S.Khanka, Entrepreneurial Development, Sultan Chand& Sons, New Delhi.
4. C.B.Gupta and S.S.Khanka, Entrepreneurship and Small Business Management, Sultan Chand& Sons, New Delhi.
5. Satish Taneja, Entrepreneurial Development, Himalaya Publication.

JOURNALS:

Journal of Development Entrepreneurship - ISSN Number: 1084-9467

Journal of Entrepreneurship - ISSN Number: 0973-0745

Social Entrepreneurship and Social Enterprise – information guide on non- profit professionals

Gold Rush – Enterprises system Journal

E- LEARNING RESOURCES:

www.pace.edu

www.hcl.havard.edu

www.svp cet.ac.in

www.goldrush.coalliance.org

www.forbes.com

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Discuss the types, factors, functions and qualities of entrepreneurs.
CO 2	Identify the business opportunity, process for project appraisal and report.
CO 3	Outline the sources of funds for entrepreneurs.
CO 4	Discuss the role of government in organising EDP and various government schemes and subsidies.
CO 5	Describe start ups and discuss the role of women entrepreneurs and rural entrepreneurs.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	3	3	2	2	3
CO4	3	2	3	3	3
CO5	3	3	3	2	3
AVERAGE	3	2.8	2.6	2.6	3

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

QUESTION PAPER PATTERN

Time: 3 hours

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A – 10 x 2 Marks	50	20	100	Question No.- is compulsory
K1, K 2	B - 5/8 x 8 Marks	200	40		
K2, K 3	C - 2/4 x 20 Marks	500	40		

SEMESTER V
COMPANY LAW
(SELF-STUDY COURSE/ADVANCED LEARNER COURSE)

CREDITS: 2

COURSE CODE:

COURSE OBJECTIVES:

1. To introduce the Companies Act 2013 and Formation of a Company.
2. To familiarise with Memorandum of Association and Articles of Association.
3. To understand the issue of prospectus and its contents.
4. To impart knowledge on company management.
5. To study about company secretary and company meetings.

COURSE OUTLINE:

UNIT I:

History of Company Legislation in India-Companies Act 2013-Meaning and Nature of a company-Features of a company-Lifting the Corporate veil-Illegal association-Distinction between companies and partnership-Kinds of companies-Formation of a company-promotion-incorporation of a company-procedure-integrated process for incorporation.

UNIT II:

Memorandum of Association-Meaning and importance-form and contents- Doctrine of Ultravires-Alteration of Memorandum-Articles of Association-introduction-contents-alteration-Doctrine of constructive notice-Doctrine of Indoor Management.

UNIT III:

Prospectus-Meaning-Contents-Shelf Prospectus-Red-Herring Prospectus-Mis-statement in Prospectus and their consequences-Remedies for Misstatement in prospectus-Golden rule for framing prospectus.

UNIT IV:

Company Management-Meaning of a Director-Qualification-Appointment-Number of Directorship-vacation of office of a Director-Removal of a Director-Resignation-powers of the Board of Directors-Duties and Liabilities of Directors-Loans of directors-Remuneration of Director, Managerial Personnel and Managing Director-Manager-Remuneration of Manager.

UNIT V:

Company Secretary-Definition-appointment-Duties and Liabilities-Company meetings-Meaning-kinds-requisites of valid meeting-Resolutions-minutes-AGM-EGM-Class meetings-board meetings-contents and agenda of board meeting-quorum-minutes of the board meeting.

REFERENCE BOOKS:

1. Company Law (As per Companies Act, 2013), Dr. G.K. Kapoor, Sanjay Dhamija, Taxmann Publications.
2. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand & Sons
3. Dr. M. R. Sreenivasan, Ananda Krishna Deshkulkarni, Company Law (As per companies Act, 2013), Margham Publications.
4. J. Santhi, Company law (As per companies Act, 2013), Margham, Publications.
5. Dr. T.S. Ravi, Legal systems in Business (As per Companies Act, 2013), Margham Publications.

COURSE OUTCOMES:

CO Number	CO Statement
CO 1	Discuss the Legal provisions of Companies Act 2013 and the procedure for incorporation of a Company.
CO 2	Outline the clauses of Memorandum of Association and contents of Articles of Association and alteration of Memorandum of association and Articles of Association.
CO 3	Describe the Contents of prospectus and remedies for misstatement in prospectus.
CO 4	Explain the provisions related to the management of a company and the Managerial Remuneration.
CO 5	Understand Appointment, Duties and Liabilities of Company Secretary and Classify the meetings of a company.