

**DEPARTMENT OF COMMERCE (SELF – FINANCED STREAM)**

**CHOICE BASED CREDIT SYSTEM (CBCS)  
Learning Outcome-based Curriculum Framework (LOCF) SYLLABUS**

**BACHELOR OF COMMERCE  
(PROFESSIONAL ACCOUNTING)  
With effect from 2025-2026**

**(Under the Faculty of Commerce)**



**MADRAS CHRISTIAN COLLEGE  
(AUTONOMOUS)  
Affiliated to University of Madras  
Tambaram  
Chennai – 600 059**

## MADRAS CHRISTIAN COLLEGE

### VISION

Madras Christian College aspires to be an Institution of excellence transforming lives through education with a commitment to service.

### MISSION

Madras Christian College (MCC) with the inspiration of the love of God offers to people of all communities education of the whole person, which is congruous with God's revelation in Christ of the true nature of humanity and is appropriate to the needs of India and of the world.



## Graduate Attributes

On completion of the B.Com. Degree program, the students will be able to:

S. No.	Graduate Attributes	
1.	<b>GA 1: Intellectual Competencies</b>	<ul style="list-style-type: none"> <li>• Graduates of MCC have a comprehensive and incisive understanding of their domain of study as well as the capability for cross-disciplinary learning.</li> <li>• They have the ability to apply the knowledge acquired through the curriculum as well as self-directed learning to a broad spectrum ranging from analytical thinking to synthesise new knowledge through research.</li> <li>• Forming independent individual opinions regarding academic cores and socially relevant issues.</li> </ul>
2.	<b>GA 2: Professional Ethics</b>	<ul style="list-style-type: none"> <li>• Graduates of MCC develop ethical and professional behaviour, which will be demonstrated in their chosen careers and constructive citizenship roles.</li> <li>• They imbibe intellectual integrity and ethics in scholarly engagement and develop a spirit of inclusiveness through interactions with people of special needs and diversity.</li> </ul>
3.	<b>GA3: Leadership Qualities</b>	<ul style="list-style-type: none"> <li>• Graduates of MCC inculcate leadership qualities &amp; attitudes, and team behaviour along democratic lines through curricular, co-curricular and extra-curricular activities</li> <li>• They develop managerial and entrepreneurial skills to ideate and create new opportunities along with career readiness and capacity to take up various competitive exams.</li> </ul>
4.	<b>GA 4: Holistic Skill Development</b>	<ul style="list-style-type: none"> <li>• Graduates of MCC develop critical thinking, problem-solving, effective communication, emotional and social skills</li> <li>• They develop digital competency to live, learn and serve in society.</li> </ul>
5.	<b>GA 5: Cross-Cultural Competencies</b>	<ul style="list-style-type: none"> <li>• Graduates of MCC imbibe cross-cultural competencies through engaging with diverse linguistic, ethnic and religious communities providing scope to understand, accept and appreciate individuals at local, national and international levels.</li> <li>• They develop a global perspective through contemporary curriculum, culture, language and international exchange programmes</li> </ul>

6.	<b>GA 6: Service-Oriented Focus</b>	<ul style="list-style-type: none"> <li>• Graduates of MCC have sensitivity to social concerns and a conviction toward social justice through a commitment to active social engagement.</li> <li>• They are endowed with a strong sense of environmental awareness through the curriculum and campus eco-system.</li> </ul>
7.	<b>GA 7: Value-Based Spiritual Development</b>	<ul style="list-style-type: none"> <li>• Graduates of MCC are rooted in the principles of ethical responsibility and integrity permeated with Christian values leading to the building of character.</li> <li>• They develop virtues such as love, courage, unity, brotherhood, industry and uprightness.</li> </ul>

## PROGRAM OUTCOME

<b>PO No.</b>	<b>PO</b>	<b>Description of PO</b>	<b>Mapped with GA</b>
<b>PO -1</b>	Language Skills	<ul style="list-style-type: none"> <li>• Demonstrate oral and written skills to effectively communicate in English and Languages of their choice.</li> <li>• Apply reading and listening skills to facilitate access to knowledge resources and understanding</li> </ul>	GA1, GA5
<b>PO -2</b>	Domain Knowledge	<ul style="list-style-type: none"> <li>• Acquire knowledge of basic concepts, theories and processes through study of core courses in respective programmes.</li> <li>• Apply and Analyze domain specific knowledge to emerging areas of academia and industry.</li> <li>• Assess, adapt and develop domain specific transferrable skills to new/unfamiliar context.</li> </ul>	GA1, GA3, GA4, GA5
<b>PO -3</b>	Interdisciplinary knowledge	<ul style="list-style-type: none"> <li>• Identify and determine relationships across disciplines</li> <li>• Acquire and apply interdisciplinary knowledge for holistic academic development.</li> </ul>	GA1, GA4
<b>PO -4</b>	Digital Skills	<ul style="list-style-type: none"> <li>• Acquire computer skills and their application relevant to classroom and self-directed web-based learning.</li> <li>• Familiarize with and use domain-related software resources, computational skills and digital tools for data analysis, visualization and interpretation.</li> <li>• Ethically apply digital skills to creatively communicate a wide range of ideas and issues related to academic experiences.</li> </ul>	GA1, GA2, GA3, GA4, GA6
<b>PO -5</b>	Analytical skills	<ul style="list-style-type: none"> <li>• Develop the ability to think critically and relate learning to academic, professional and real-life problem solving</li> <li>• Apply empirical knowledge and skills to identify and collect quantitative and qualitative data to analyze and formulate evidence-based suggestions and solutions.</li> </ul>	GA1, GA2, GA4, GA6
<b>PO -6</b>	Academic writing & Presentation skills	<ul style="list-style-type: none"> <li>• Formulate and document results obtained in laboratory, case studies, project work, field work and internships</li> <li>• Effectively communicate through engaging presentations using methodologies appropriate to the discipline</li> </ul>	GA1, GA4, GA5
<b>PO -7</b>	Innovation and Creativity	<ul style="list-style-type: none"> <li>• Demonstrate transferable capabilities and intrapreneurial skills that are relevant to the industry and other employment opportunities.</li> <li>• Develop entrepreneurial skills and generate intellectual property.</li> </ul>	GA1, GA2, GA3
<b>PO -8</b>	Social Engagement and Responsibility	<ul style="list-style-type: none"> <li>• Demonstrate the ability to link classroom learning with social concerns through service learning and outreach programmes.</li> <li>• Enhance positive personality traits to adapt to changing circumstances and demonstrate leadership qualities as an individual and a member of cross-cultural and multi-disciplinary teams.</li> <li>• Appreciate environmental consciousness and sustainability.</li> <li>• Draw valuable insights from one's own spiritual tradition and that of others for peaceful coexistence and general wellbeing.</li> </ul>	GA1, GA2, GA5, GA6, GA7

### PROGRAM SPECIFIC OUTCOME (PSO)

<b>PSO No.</b>	<b>Programme Specific Outcomes Upon completion of the B.Com. Degree Programme the graduate will be able to:</b>	<b>Mapped with PO#</b>
<b>PSO – 1</b>	Understand required knowledge in various disciplines of Commerce, Business, Accounting, Economics, Finance, Auditing and Marketing.	<b>PO1, PO2, PO3, PO5</b>
<b>PSO – 2</b>	Acquire the skills like effective communication, decision making, problem solving in day today business affairs.	<b>PO1, PO2, PO3, PO5, PO6</b>
<b>PSO – 3</b>	Demonstrate the mathematical, analytical and statistical tools of financial and accounting analysis.	<b>PO1, PO2, PO4, PO5, PO6</b>
<b>PSO – 4</b>	Process information by effective use of information technology tools for the disciplines related to Commerce.	<b>PO2, PO4, PO5</b>
<b>PSO – 5</b>	Equip for prominent career in Industry, further academic study and inculcate ethical values in the field of Commerce.	<b>PO2, PO3, PO5, PO7, PO8</b>

**Department of Commerce (Shift - II)**  
**MADRAS CHRISTIAN COLLEGE (Autonomous)**  
**BACHELOR OF COMMERCE (Professional Accounting)**

**2025 – 26 Onwards**

Sem	Part	Course Code	Course Title	Instruction on hours per Cycle	Duration of exam	ICA	ESE	TOTAL	Credits
1	Part - I		Language – I	4	3	50	50	50	3
	Part - II		English – I	4	3	50	50	50	3
	Part - III	Core I	Financial Accounting - I	5	3	50	50	50	5
	Part - III	Core II	Business Law	5	3	50	50	50	4
		Allied -I	Business Mathematics & Statistics –I	6	3	50	50	50	5
	Part - IV (a)	BT/AT/GC	BT/AT/GC	4	3	50	50	50	2
	Part - IV (d)		Value education	2	3	50	50	50	1
2	Part - I		Language – II	4	3	50	50	50	3
	Part - II		English – II	4	3	50	50	50	3
	Part - III	Core III	Financial Accounting II	5	3	50	50	50	5
	Part - III	Core IV	<b>Corporate and other Laws</b>	5	3	50	50	50	4
		Allied - II	Business Mathematics & Statistics –II	6	3	50	50	50	5
	Part - IV (a)	BT/AT/GC	BT/AT/GC	4	3	50	50	50	2
	Part - IV (d)		Value Education	2	3	50	50	50	1
3	Part - III	Core V	<b>Accounting Package - Tally</b>	6	3	50	50	50	4
	Part - III	Core VI	Corporate Accounting I	6	3	50	50	50	5
	Part – III	Core VII	Income Tax Law and Practice I	6	3	50	50	50	5
	Part - III (optional)	Allied III	Business Economics & Operations Research – I/International Economics & Business – I	6	3	50	50	50	5
	Part - IV (b)		Personality Development - I	2	3	50	50	50	
	Part - IV (c)		EVS	4	3	50	50	50	2

4	Part - III	Core VIII	Cost Accounting	6	3	50	50	50	5
	Part - III	Core IX	Income Tax Law and Practice II	6	3	50	50	50	5
	Part - III	Core X	Corporate Accounting II	6	3	50	50	50	5
		Allied IV	Business Economics & Operations Research – II/ Advertising Theory & Practice – II/ International Economics & Business – II	6	3	50	50	50	5
	Part - IV (b)		Personality Development - II	2	3	50	50	50	3
	Part - IV (b)		Inter Disciplinary	4	3	50	50	50	2
5	Part - III	Core XI	Management Accounting	6	3	50	50	50	4
	Part - III	Core XII	Auditing and Assurance	6	3	50	50	50	4
	Part - III	Core XIII	Goods and Services Tax	6	3	50	50	50	4
	Part - III	Core XIV	<b>Research Methodology</b>	6	3	50	50	50	4
	Part - IV (b) Skill Based	<b>Computer Training</b>	<b>Data Analysis using SPSS</b>	2	3	50	50	50	3
	Part - IV (b) Skill Based	General Elective	General Elective	4	3	50	50	50	
6	Part - III	Core XV	Strategic Management	6	3	50	50	50	4
	Part - III	Major XVI	Financial Management	6	3	50	50	50	5
	Part - III	Major XVII	Project Work	18	3	50	50	50	15
	Part – IV		Extension Activities		3				1
	Total			140					

### General Courses and Inter Disciplinary 2025-2026 onwards

Sem	Part	Course Code	Course Title	Instruction on hours per Cycle	Duration of exam	ICA	ESE	TOTAL	Credits
1	Part - IV	BT/AT/GC	<b>Financial Literacy</b>	4	3	50	50	50	2
			<b>Investing in Stock Markets</b>						
			Business Ethics & Corporate Responsibility						
			Business Environment.						
			Business and Commercial Knowledge						
			Fundamentals in Accounting						
3	Part - IV (b)	EVS	EVS	4	3	50	50	50	2
4	Part - IV (b)	Inter Disciplinary	Principles of Management	4	3	50	50	50	2
5	Part – IV Skill Based	General Elective	Capital Market	4	3	50	50	50	3

Curriculum Overview Table		
Part	Credits	Hours / Cycle
I - LANGUAGE – I and II	6	8
II - ENGLISH – I and II	6	8
III – Core theory (mandatory)	72	96
III – Core Elective	-	-
III – Core Practical*	-	-
III – Internship / Field work	-	-
III – Project	15	18
III – Allied theory	20	24
III – Allied Practical*	-	-
IV – GC	4	8
IV – GE	3	4
IV – ID	3	4
IV – EVS	2	4
IV – Computer Training	3	2
IV – Personality Development / Soft Skill	3	2
IV- Value Education	2	2
V – Extension Activity	1	-
Total	140	180

## FINANCIAL ACCOUNTING-I

<b>Course Code</b>			
<b>Credits</b>		<b>5</b>	
<b>Hours / Cycle</b>		<b>5</b>	
<b>Category</b>	<b>Part III</b>	<b>Core I</b>	<b>Theory / Practical</b>
<b>Semester</b>		<b>I</b>	
<b>Year of Implementation</b>		<b>From the academic year 2025-2026 Batch Onwards</b>	
<b>Course Objectives</b>		<b>To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organisation.</b>	
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
	<b>On completing the course successfully, the student will be able to</b>		
<b>CO 1</b>	Define the Basics of accounting principles applicable to various forms of organisations.	<b>PSO1, PSO 2</b>	<b>K1</b>
<b>CO 2</b>	Understand the accounting techniques applicable to various organisations	<b>PSO 1, PSO 2</b>	<b>K2</b>
<b>CO 3</b>	Apply the concepts in accounting to give real time solutions	<b>PSO 1, PSO 2, PSO 3, PSO 5</b>	<b>K3</b>
<b>CO 4</b>	Examine the techniques in accounting applicable to organisations in modern business scenario.	<b>PSO 2, PSO 3, PSO 5</b>	<b>K4</b>
<b>CO 5</b>	Estimate the performance of organisation using various accounting procedures.	<b>PSO 2, PSO 3 PSO,5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Theoretical Framework: Meaning and Scope of Accounting - Accounting Concepts and Conventions, Accounting Standards- Concepts and objectives - Indian Accounting Standards- Concepts and Objectives. (Theory only) Accounting Process: Books of Accounts - Preparation of Trial Balance - Rectification of Errors.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Bank Reconciliation Statement: Introduction – Preparation. Depreciation Accounting: Meaning – Methods of Depreciation – Straight Line Method – Diminishing Balance Method – Change in the method of Depreciation.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Final Accounts of Sole Proprietors: Elements of financial statement - Closing Adjustment entries - Trading account - Profit and Loss account and Balance Sheet of manufacturing and Non-manufacturing entities.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Accounting for special transaction: Bills of exchange and Promissory Notes – Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment - Accommodation Bills. Sale of goods on approval or return basis – Meaning of goods sent on approval and accounting treatment. Average due date – Account Current.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Consignments: Meaning and Features of Consignment business - Difference between sale and consignment - Accounting treatment for consignment transactions and events in the books of consignor and consignee.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>

**Prescribed Books/Textbooks**

Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers  
Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons

**References**

Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co.,  
DrRadha., Financial Accounting, Prasanna Publishers & Distributors

**Suggested Reading**

M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4<sup>th</sup> Edition, Mc Graw Hill Education  
Kimmel, Weygandt, Kieso, International Student Version, 2018  
T.Horngren Charles, L. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019

**Web Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

<b>METHOD OF EVALUATION</b>			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz		
	Seminars		
	Attendance and Class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

<b>Course Articulation Matrix</b>														
<b>Course Outcomes</b>	<b>Programme Outcomes</b>								<b>Programme Specific Outcomes</b>					<b>Cognitive Level</b>
	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PS O1</b>	<b>PS O2</b>	<b>PS O3</b>	<b>PS O4</b>	<b>PS O5</b>	
<b>CO 1</b>	3	3	2	-	2	3	-	-	3	3	-	-	-	<b>K 1</b>
<b>CO 2</b>	3	3	3	-	2	3	-	-	3	3		-	-	<b>K 2</b>
<b>CO 3</b>	3	3	3	-	3	3	2	1	3	3	3	-	2	<b>K 3</b>
<b>CO 4</b>	3	3	3	-	3	3	2	1	-	3	3	-	2	<b>K 4</b>
<b>CO 5</b>	3	3	3	-	3	3	2	1	-	3	3	-	2	<b>K 5</b>
<b>Wt. Avg.</b>	3	3	2.8	-	2.6	<b>3</b>	2	1	3	3	3	-	2	
	<b>Overall Weighted average (PO)</b>							<b>2.48</b>	<b>Overall Weighted average (PSO)</b>				<b>2.75</b>	

## Business Law

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	5		
<b>Category</b>	Part - III	Core - II	Theory
<b>Semester</b>	I		
<b>Year of Implementation</b>	From the academic year 2025-2026 Batch Onwards		
<b>Course Objectives</b>	To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Relate an understanding of the legal environment of business.	<b>PSO1,PSO2,PSO3, PSO4</b>	<b>K1</b>
<b>CO 2</b>	Demonstrate basic legal knowledge to business transactions.	<b>PSO1,PSO3,PSO4, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Choose effectively using standard business and legal terminology.	<b>PSO1,PSO2,PSO3, PSO4,PSO5</b>	<b>K3</b>
<b>CO 4</b>	Analyse the legal implications of different forms of business organisation.	<b>PSO1,PSO2,PSO3, PSO4,PSO5</b>	<b>K4</b>
<b>CO 5</b>	Recommend legal techniques to make informed decisions and recommendations.	<b>PSO1,PSO3,PSO4, PSO5</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	The Indian Contract Act, 1872: Nature of Contract – Consideration - Essentials of a Valid Contract - Performance of contract – Breach of Contract – Contingent and Quasi Contract.	<b>15</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	Special Contracts – Contract of Bailment and Pledge – Contract of Agency.	<b>15</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	The Sale of Goods Act, 1930: Formation of contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods - Unpaid seller and his rights.	<b>15</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	The Indian Partnership Act, 1932: General nature of partnership – Rights and duties of partners – Reconstitution of firms – Registration and dissolution of a firm.	<b>15</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	The Limited Liability Partnership Act, 2008: Introduction – Nature and Scope – Essentials features – Characteristics of Limited Liability Partnership - Incorporation and differences with other forms of organisations.	<b>15</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>Prescribed Books/Textbooks :</b>				
<ol style="list-style-type: none"> <li>1. N. D. Kapoor, Business Law, Sultan Chand &amp; Sons, 2018.</li> <li>2. PC Tulsian, Business Law for CA Foundation – 3rd Edition, Mc Graw Hill Book, 2018.</li> </ol>				
<b>References :</b>				
<ol style="list-style-type: none"> <li>1. MC Kuchhal, Vivek Kuchhal, Business Law, Seventh Edition, Vikas Publication, 2018.</li> <li>2. Tejpal Seth, Business Law, Third Edition, Pearson Education India, 2017.</li> <li>3. Dr. B. K. Singh, Dr. Angad Tiwary, Business Law, SBPD Publications, Edition 1, 2015.</li> </ol>				
<b>Suggested Reading:</b>				
<ol style="list-style-type: none"> <li>1. Alix Adams, Law for Business Students, Longman, 2018.</li> <li>2. Dr. John R. Elliot, Advance International Business Law and Ethics, Benchmark Press, 2018</li> </ol>				
<b>Web Resources:</b>				
<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a> <a href="http://www.swcu.libguides.com">www.swcu.libguides.com</a> <a href="http://www.libguides.slu.edu">www.libguides.slu.edu</a> <a href="http://www.rccmindore.com">www.rccmindore.com</a> <a href="http://www.toppr.com">www.toppr.com</a>				

Method of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz	
	Seminars / Case study	
	Attendance and class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	3	3	3	2	3	2	-	-	3	2	2	3	-	K1	
CO 2	3	3	2	3	3	2	2	2	2	-	2	3	1	K2	
CO 3	3	3	3	2	3	2	2	2	2	3	3	3	3	K3	
CO 4	3	3	3	2	3	2	2	2	3	2	3	3	3	K4	
CO 5	3	3	3	2	3	2	2	2	2	-	3	3	3	K5	
Wt. Avg.	3	3	2.8	2.2	3	2	2	2	2.4	2.3	2.6	3	2.5		
	Overall Weighted average (PO)								2.5	Overall Weighted average (PSO)					2.56

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

### Business Mathematics and Statistics - I

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part - III	Allied - I	Theory
<b>Semester</b>	I		
<b>Year of Implementation</b>	From the academic year 2025-2026 Batch Onwards		
<b>Course Objectives</b>	To acquaint the students about the marketing framework as a way of discovering and meeting consumer needs.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define different quantitative models in solving business problems.	<b>PSO1,PSO2,PSO3, PSO5</b>	<b>K 1</b>
<b>CO 2</b>	Interpret the relationship between mathematical problems and business situations.	<b>PSO2,PSO3,PSO5</b>	<b>K 2</b>
<b>CO 3</b>	Apply the quantitative models in modern business scenarios.	<b>PSO2,PSO3,PSO4, PSO5</b>	<b>K 3</b>
<b>CO 4</b>	Analyse the impact of mathematical applications in real business settings.	<b>PSO1,PSO2,PSO4, PSO5</b>	<b>K 4</b>
<b>CO 5</b>	Evaluate the quantitative knowledge of mathematics and its influence in modern business.	<b>PSO1,PSO3,PSO5</b>	<b>K 5</b>

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Algebra: Ratio – Proportion - Arithmetic Progression - Geometric Progression.	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
II	Interest: Simple Interest - Compound Interest - Discount on Bills – Annuities - Annuity Certain- Annuity due - Immediate Annuity - Annuity Contingent - Perpetual Annuity - Deferred Annuity - Present Value	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
III	Matrix: Definition- Types of Matrices- Matrix Operations- Transpose of a Matrix- Inverse of a Matrix - Solving Simultaneous Equations- Matrix Method- Crammer's rule	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
IV	Calculus: Differentiation - Rules- Parametric - Successive Differentiation- Maxima and Minima - Points of Inflexion - Application of Derivatives in Decision-Making (excluding trigonometric functions).	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
V	Calculus: Integration- Indefinite and Definite Integration- Integration by Substitution- by parts- Application of Integration in Decision-Making (excluding trigonometric functions).	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
<b>Prescribed Books/Textbooks:</b>				
<ol style="list-style-type: none"> <li>1. Vittal.P.R, Business Mathematics, Margham Publications, 2018.</li> <li>2. S. K. Sharma, Gurmeet Kaur, Business Mathematics: As Per CBCS Syllabus, Sultan Chand &amp; Sons, 2019.</li> </ol>				
<b>References:</b>				
<ol style="list-style-type: none"> <li>1. Soni.R.S,Business Mathematics – Sultan Chand &amp; Sons, 2016.</li> <li>2. Agarwal.B.M, Business Mathematics, Ane Books Pvt. Ltd., 2015.</li> </ol>				
<b>Suggested Reading:</b>				
<ol style="list-style-type: none"> <li>1. Sancheti.D.C. and Kapoor.V.K, Business Mathematics, Sultan Chand &amp; Sons, 2015.</li> <li>2. Gary Clendenen, Stanley A. Salzman, Business Mathematics, Pearsons, 2018</li> <li>3. Jack Cain, Robert A., Carman Emeritus, Mathematics for Business Careers, Prentice Hall, 2017</li> </ol>				
<b>Web Resources:</b>				
<a href="http://www.cornerstoneondemad.com">www.cornerstoneondemad.com</a> <a href="http://www.libguides.reading.ac.uk">www.libguides.reading.ac.uk</a> <a href="http://www.lynda.com">www.lynda.com</a> <a href="http://www.mhmathematics.com">www.mhmathematics.com</a> <a href="http://www.quora.com">www.quora.com</a> <a href="http://www.udemy.com">www.udemy.com</a>				

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments/Quiz		
	Quiz – Quantitative aptitude and Logical reasoning questions		
	Attendance and Class participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	3	3	2	2	3	3	3	-	2	K 1
CO 2	3	3	3	2	2	3	2	2	-	3	2	-	3	K 2
CO 3	3	3	3	2	3	3	2	2	-	3	3	2	3	K 3
CO 4	3	3	3	2	3	2	2	2	3	2	-	3	3	K 4
CO 5	3	3	3	2	2	1	2	2	2	-	3	-	3	K 5
Wt. Avg.	3	3	3	2	2.6	2.4	2	2	2.6	2.7	2.7	2.5	2.8	
	Overall Weighted average (PO) 2.5								Overall Weighted average (PSO) 2.66					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## Financial Accounting-II

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	75		
<b>Category</b>	<b>Part III</b>	<b>Core/ Allied / Elective</b>	<b>Theory / Practical</b>
<b>Semester</b>	II		
<b>Year of Implementation</b>	From the academic year 2025-2026 Batch Onwards		
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To enable the students to get a comprehensive understanding of financial accounting</li> <li>2. To make the students know the various methods of maintaining the accounting records in various forms of Business.</li> </ol>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Recall and relate the accounting concepts applicable to various businesses	<b>PSO 1,PSO 3, PSO 5</b>	<b>K1</b>
<b>CO 2</b>	Demonstrate the accounting procedure applicable to various businesses	<b>PSO 2,PSO3, PSO 5</b>	<b>K2</b>
<b>CO 3</b>	Apply and make use of the accounting methods in various businesses to provide practical solutions	<b>PSO 1 PSO 2, PSO 3,PSO 5</b>	<b>K3</b>
<b>CO 4</b>	Examine the various business practices applicable modern business scenario.	<b>PSO 2,PSO3, PSO 5</b>	<b>K4</b>
<b>CO 5</b>	Evaluate the various operations of business entities	<b>PSO2, PSO 3, PSO 5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Hire Purchase and Instalment Accounting – Default and Repossession – Hire Purchase Trading Account – Instalment Purchase (Theory only).	<b>15</b>	<b>CO1CO2C O3CO4CO 5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Branch Accounts – Debtors system – Profit & Loss account – Stock and Debtors system (Independent branch excluded).	<b>15</b>	<b>CO1CO2C O3CO4CO 5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.	<b>15</b>	<b>CO1CO2C  O3CO4CO  5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Partnership Accounts – Admission of partner – Retirement of partner - Death of partner.	<b>15</b>	<b>CO1CO2C O3CO4CO 5</b>	<b>K2,K3,K4,K5</b>
<b>V</b>	Dissolution of a partner – Insolvency of a partner (Garner vs. Murray) — Gradual realization of assets and Piecemeal Distribution.	<b>15</b>	<b>CO1CO2C  O3CO4CO  5</b>	<b>K1,K2,K3,K4,K5</b>
<b>Prescribed Books/Textbooks</b>				
<ol style="list-style-type: none"> <li>1. S.P. Jain &amp; K.L Narang, Financial Accounting, Kalyani Publishers, 2018.</li> <li>2. Gupta, R.L &amp; Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand &amp; Sons</li> </ol>				
<b>References</b>				
<ol style="list-style-type: none"> <li>1. R.L Gupta &amp; V. K Gupta, Financial Accounting, Sultan Chand Publishers, 2016.</li> <li>2. R.L Gupta &amp; Radhaswamy, Advanced Accountancy (Theory, Methods and Application), Sultan Chand, 2009.</li> </ol>				
<b>Suggested Reading</b>				
<ol style="list-style-type: none"> <li>1. M.C Shukla &amp; T.S Grewal and S. C. Gupta, Advanced Accountancy, Sultan Chand, 2019.</li> <li>2. S.P Iyengar, Advanced Accountancy, Vikas publishing, 2018. 6. Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting, Wiley, 2017</li> <li>3. Horngren, Introduction to Financial Accounting, Pearson, 2018</li> </ol>				
<b>Web Resources</b>				
<a href="http://www.accountingcoach.com">www.accountingcoach.com</a> <a href="http://www.accountingstudyguide.com">www.accountingstudyguide.com</a> <a href="http://www.futureaccountant.com">www.futureaccountant.com</a> <a href="http://www.onlinelibrary.wiley.com">www.onlinelibrary.wiley.com</a>				

<b>METHOD OF EVALUATION</b>			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz		
	Seminars		
	Attendance and Class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Tota l</b>			<b>100 Marks</b>

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

<b>Course Articulation Matrix</b>															
<b>Course Outcomes</b>	<b>Programme Outcomes</b>								<b>Programme Specific Outcomes</b>					<b>Cognitive Level</b>	
	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PS O1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>		
<b>CO 1</b>	3	3	3	-	3	2	3	2	3	-	3	-	2	<b>K1</b>	
<b>CO 2</b>	2	2	3	-	3	2	2	2	-	3	2	-	2	<b>K2</b>	
<b>CO 3</b>	3	3	3		3	2	2	2	3	3	3	-	2	<b>K3</b>	
<b>CO 4</b>	2	2	3	-	3	3	3	2	-	3	3	-	3	<b>K4</b>	
<b>CO 5</b>	2	2	3	-	3	3	3	2	-	3	3	-	3	<b>K5</b>	
<b>Wt. Avg.</b>	<b>2.4</b>	<b>2.4</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>2.4</b>	<b>2.6</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2.8</b>	<b>-</b>	<b>2.4</b>		
	<b>Overall Weighted average (PO)</b>							<b>2.54</b>	<b>Overall Weighted average (PSO)</b>					<b>2.8</b>	

## Corporate and other Laws

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	5		
<b>Category</b>	Part -III	Core –IV	Theory
<b>Semester</b>	III		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch Onwards		
<b>Course Objectives</b>	To develop an understanding of the provisions of company law and acquire the ability to address application-oriented issues.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the provisions of company law and corporate and other relevant laws, including business structures, contracts, and regulatory compliance.	<b>PSO1, PSO2, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Acquire the ability to application-oriented issues and interpret of statutes.	<b>PSO1, PSO2, PSO4, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Develop a foundation for ethical decision-making within a legal context, emphasizing integrity and corporate responsibility.	<b>PSO1, PSO2, PSO4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Inference legal risks and implement strategies to mitigate them, contributing to effective governance and legal compliance within organizations.	<b>PSO1, PSO2, PSO4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Determine and interpret legal principles to real-world scenarios, demonstrating the ability to navigate legal complexities, make informed decisions, and ensure compliance.	<b>PSO1, PSO2, PSO3, PSO4, PSO5</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction - Kinds of Companies - Incorporation of Company – Memorandum of Association – Contents – Articles of Association – Contents – Doctrine of Ultra Vires.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4K 5</b>
<b>II</b>	Prospectus – Contents – Types of Prospectus – Underwriting – Share Capital and Debentures and allotment of Securities - Acceptance of Deposits and Debentures - Registration of charges.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4K 5</b>
<b>III</b>	Management and administration – Directors - Other Managerial Personnel - Declaration and payment of Dividend- Accounts of Companies - Audit and auditors.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	Contract of Indemnity and Guarantee - The Negotiable Instruments Act, 1881: Meaning of Negotiable Instruments – Characteristics - Classification of Instruments - Different Provisions relating to Negotiation – Negotiability – Assignability - Right and Obligation of Parties - Presentment of Instruments - Rules of Compensation.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	The General Clauses Act, 1897: Important Definition - Extent and Applicability - General rule of construction - Power and functionaries - Provisions as to order – Rules. Interpretation of statutes: Rules of Interpretation of statutes - Aids to interpretation - Rules of interpretation/construction of deeds and documents.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>

**Prescribed Books/Textbooks:**

1. Kapoor, N.D, Business laws, Sultan Chand and Sons, New Delhi, 2014.
2. G. K. Kapoor, Company Law and Practice, a Comprehensive Text Book on Companies Act 2013 (24<sup>th</sup> Edition, August 2019), Taxmann Publication, Jan. 2018.

**References:**

1. PPS. Gogna, Company Law as per Companies Act 2013. S. Chand Publication, 2016.
2. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt Ltd. Chennai, 2014.
3. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications, 2013.

**Suggested Reading:**

1. Dhandapani, M.V, Business Laws, Sultan Chand and Sons, New Delhi, 2007.
2. Robert F. Van Brederode, Richard Krever, Legal Interpretation of Tax Law, Kluwer Law International, 2017

**Web Resources:**

1. [www.mca.gov.in](http://www.mca.gov.in)
2. [www.companyformationinindia.co.in](http://www.companyformationinindia.co.in)
3. [www.iepf.gov.in](http://www.iepf.gov.in)

Method of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	3	3	-	3	3	2	3	3	3	-	-	3	<b>K1</b>
<b>CO 2</b>	3	3	3	3	3	3	2	3	3	3	-	3	3	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	3	3	3	3	2	-	2	3	<b>K3</b>
<b>CO 4</b>	2	3	3	3	3	3	3	3	3	3	-	3	3	<b>K4</b>
<b>CO 5</b>	3	3	3	2	3	3	3	2	3	3	3	2	3	<b>K5</b>
<b>Wt. Avg.</b>	2.8	3	3	2.7	3	3	2.6	2.8	3	2.8	3	2.5	3	
<b>Overall weighted average (PO) 2.8</b>									<b>Overall weighted average (PO) 2.8</b>					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

### Business Mathematics and Statistics - II

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part - III	Allied	Theory
<b>Semester</b>	II		
<b>Year of Implementation</b>	From the academic year 2025-2026 Batch Onwards		
<b>Course Objectives</b>	To impart knowledge on the application of quantitative techniques in business decision making and other related fields		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Show the use of statistical techniques in business decision today.	<b>PSO1,PSO2,PSO3, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Demonstrate the best statistical methods for displaying and summarising business data.	<b>PSO1,PSO2,PSO3</b>	<b>K2</b>
<b>CO 3</b>	Apply proper statistical techniques for business data and evaluate the underlying assumptions of analysis tools.	<b>PSO2,PSO3,PSO4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Examine business data by applying proper statistical methods and solve a range problems.	<b>PSO1,PSO2,PSO3, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Determine and interpret findings of a statistical study in relation to a business issue.	<b>PSO1,PSO2,PSO3, PSO4,PSO5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction: Measures of Central Value-Mean, Median, Mode – Harmonic Mean –Geometric Mean.	<b>18</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation – Variance-Coefficient of Variation –Skewness – Karl Pearson and Bowley's Method.	<b>18</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3, K4,K5</b>
<b>III</b>	Correlation: Karl Pearson's Coefficient of Correlation – Probable Error – Standard Error- Rank Correlation - Concurrent Deviation - Regression Analysis- Simple Regression Equations.	<b>18</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3, K4,K5</b>
<b>IV</b>	Index Numbers: Simple Aggregates-Weighted Aggregates - Test of Consistency of Index Numbers - Chain Base-Base Shifting-Splicing-Deflating - Family Budget.	<b>18</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3, K4,K5</b>
<b>V</b>	Analysis of Time Series: Semi Average method- Moving Average method - Method of Least Squares - Probability-Addition and Multiplication Theorems (Simple Problems).	<b>18</b>	<b>CO1,CO2,CO3, CO4,CO5</b>	<b>K1,K2,K3, K4,K5</b>
<b>Prescribed Books/Textbooks:</b>				
<ol style="list-style-type: none"> <li>1. Gupta, S.P, Statistical Methods, Sultan Chand &amp; Sons, 2018.</li> <li>2. Gupta, S.C, Fundamentals of Statistics, Himalaya Publishing House, 2018</li> </ol>				
<b>References :</b>				
<ol style="list-style-type: none"> <li>1. Sharma, J.K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt. Ltd., 2014.</li> <li>2. Robert S. Witte and John S. Witte, Statistics, Ergode books (Richmond, TX, U.S.A) 2016</li> <li>3. James T. McClave, P. George Benson &amp; Terry T. Sincich, Statistics for Business, Pearson New International Edition, 2015</li> </ol>				
<b>Suggested Reading:</b>				
<ol style="list-style-type: none"> <li>1. Dhingra, I.C &amp; Gupta, M.P, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2015.</li> <li>2. Vittal. P.R., Quantitative Techniques, Margham Publications, 2014.</li> </ol>				
<b>Web Resources:</b>				
<a href="http://www.icaai.org">www.icaai.org</a> <a href="http://www.india.oup.com">www.india.oup.com</a> <a href="http://www.pearson.com">www.pearson.com</a> <a href="http://www.researchgate.net">www.researchgate.net</a> <a href="http://www.springer.com">www.springer.com</a> <a href="http://www.statlearning.class.stanford.edu">www.statlearning.class.stanford.edu</a>				

Method of Evaluation			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments/Quiz		
	Seminars		
	Class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	P O7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO1</b>	3	3	3	3	3	2	2	2	2	2	2	-	3	<b>K1</b>
<b>CO2</b>	3	2	2	3	3	2	-	-	3	2	3	-	-	<b>K2</b>
<b>CO3</b>	3	3	2	2	3	3	2	2	-	3	3	3	3	<b>K3</b>
<b>CO4</b>	3	3	2	3	3	3	2	2	3	3	3	-	3	<b>K4</b>
<b>CO5</b>	3	3	3	2	3	2	2	2	2	3	3	3	3	<b>K5</b>
<b>Wt. Avg.</b>	3	2.8	2.4	2.6	3	2.4	2	2	2	2.6	2.8	3	3	
	Overall Weighted Average (PO) <b>2.5</b>								Overall Weighted Average (PSO) <b>2.68</b>					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## ACCOUNTING PACKAGE – TALLY

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part -III</b>	<b>Core –V</b>	<b>Practical</b>
<b>Semester</b>	<b>III</b>		
<b>Year of Implementation</b>	<b>From the academic year 2025-26 Batch Onwards</b>		
<b>Course Objectives</b>	<p>To educate students about the usefulness of Tally Software for simplifying accounting methods and procedures.</p> <p>To impart practical training on this software, so that the students could apply its various aspect in their day-to-day business or professional activities.</p>		
<b>CO #</b>	<b>Course Outcome(s)</b>		<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the basic of accounts and the usage of tally for accounting purpose.	<b>PSO1,PSO3, PSO4, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Explain the accounting software i.e. Tally ERP 9 is an accounting package which is used for learning to maintain accounts and to reconcile bank accounts in the various organisation.	<b>PSO1,PSO2, PSO3, PSO4, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Experiment with an understanding of how to create a company, create the ledger accounts and enter accounting voucher entries.	<b>PSO1,PSO3, PSO4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Discover various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.	<b>PSO1,PSO3, PSO4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Determine how to prepare and print the financial statement report and Inventory report using tally.	<b>PSO1,PSO3, PSO4, PSO5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Creation of Company, Computerized recording of journal entry – Cash and Bank transactions.	<b>18</b>	<b>CO1, CO3</b>	<b>K1, K3</b>
<b>II</b>	Computerized recording of purchase and sale invoice - Debit/Credit notes delivery note -Purchase Order, Sale Order.	<b>18</b>	<b>CO3 , CO4</b>	<b>K3, K4</b>
<b>III</b>	Computerized practice to prepare final accounts – Trading and Profit & Loss Account, Balance Sheet with minor adjustments.	<b>18</b>	<b>CO1, CO5</b>	<b>K1,K5</b>
<b>IV</b>	Computerized maintenance of stock records – Creation of Stock group – Stock category – Stock item and Preparation of Stock Register.	<b>18</b>	<b>CO4, CO5</b>	<b>K4, K5</b>
<b>V</b>	Computerized assistance to prepare Bank Reconciliation Statement.	<b>18</b>	<b>CO2, CO5</b>	<b>K2, K5</b>
<b>Prescribed Books/Textbooks:</b>				
1. Namarata Agrawal, Financial Accounting on Computers using Tally, 2019.				
<b>References:</b>				
Gupta,R.L & Gupta,V.K.Principles and Practice of Accountancy, Sultan Chand & Sons Tally ERP 9 Training guide- 4 <sup>th</sup> revised& updated edition, Ashok K. Nadhani,2018 Sanjay Satpathy, Tally.erp 9 Advanced Usages, 2018				
<b>Suggested Reading:</b>				
R.L.Gupta & Radhaswamy, Financial Accounting, Sultan Chand,2018. Computerized Accounting System Using Tally, ERP 9 Paperback - Manoj Bansal, Ajay Sharma2018.				
<b>Web Resources:</b>				
1. www.accountingcoach.com 2. www.accountingstudyguide.com 3. www.tallytraining.in 4. www.udemy.com 5. www.izito.co.in				

Method of Evaluation			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	3	3	-	3	2	2	2	3	-	3	3	2	<b>K1</b>
<b>CO 2</b>	3	3	3	3	2	3	1	2	3	2	3	3	2	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	2	2	2	3	-	2	3	2	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	2	2	3	-	3	3	2	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	2	1	3	3	-	2	3	2	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	2.4	2.8	2.4	1.6	2.2	3	2	2.6	3	2	
<b>Overall weighted average (PO) 2.5</b>									<b>Overall weighted average (PSO) 2.5</b>					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

### Corporate Accounting - I

<b>Course Code</b>			
<b>Credits</b>		<b>5</b>	
<b>Hours / Cycle</b>		<b>6</b>	
<b>Category</b>		<b>Part -III</b>	<b>Major –VI</b>
<b>Semester</b>		<b>III</b>	
<b>Year of Implementation</b>		<b>From the academic year 2025-2026 Batch Onwards</b>	
<b>Course Objectives</b>		To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities.	
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the Accounting concept and to construct the financial statements of a company within the framework of Ind AS.	<b>PSO1,PSO2, PSO3,PSO5</b>	<b>K1</b>
<b>CO 2</b>	Demonstrate the proficiency of basic understanding of a Company, its structure and formation of capital.	<b>PSO1,PSO2, PSO3,PSO5</b>	<b>K2</b>
<b>CO 3</b>	Analyse the financial Statements and treatment of special items.	<b>PSO1,PSO2,PSO3, PSO4,PSO5</b>	<b>K3</b>
<b>CO 4</b>	Classify the various accounting treatment in issue of shares and debentures, redemption of preference shares, calculation of goodwill and shares.	<b>PSO1,PSO2,PSO3, PSO4,PSO5</b>	<b>K4</b>
<b>CO 5</b>	Assess the various modes of winding up of the firm, liquidator's expenses and remuneration and liquidator's final statement.	<b>PSO1,PSO2,PSO3, PSO4,PSO5</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Applications of Accounting Standards- AS 1: Disclosure of accounting policies - AS 2: Valuation of Inventories- AS 3 Cash flow statement- AS 10: Property, plant and equipment- AS 11 The effects of changes in foreign exchange rates- AS 12: Accounting for government grants- AS 13: Accounting for Investment- AS 16: Borrowing Cost.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>II</b>	Applications of Accounting Standards- AS 1: Disclosure of accounting policies - AS 2: Valuation of Inventories- AS 3 Cash flow statement- AS 10: Property, plant and equipment- AS 11 The effects of changes in foreign exchange rates- AS 12: Accounting for government grants- AS 13: Accounting for Investment- AS 16: Borrowing Cost.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>III</b>	Company Final Accounts – Forms and Contents – Treatment of Special items - Interest on debentures – Preliminary Expenses – Provision for taxation – Divisible Profits and Payment of Dividends – Transfer to Reserves – Managerial Remuneration.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>IV</b>	Profits prior to Incorporation: Calculation of Ratios for appropriation of Expenses – Apportionment of Expenses. Valuation of Goodwill and Shares: Need for Valuation – Methods of Valuation – Valuation of Shares: Methods	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>V</b>	Liquidation of Companies: Introduction – Kinds of Winding Up – Statement of Affairs – Liquidators Final Statement of Accounts.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>

**Prescribed Books/Textbooks:**

1. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2016.
2. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017.
3. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016.

**References:**

1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019.
2. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013.
3. Peter Walton, Axel Haller Bernard Raffournier, International Accounting, Thomson Learning, 2003.

**Suggested Reading:**

1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019.
2. Peter Walton, Axel Haller Bernard Raffournier, International Accounting, Thomson Learning, 2003.

**Web Resources:**

1. [www.icaai.org](http://www.icaai.org), [www.accountingcoach.com](http://www.accountingcoach.com),
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)

Method of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	2	3	2	3	2	2	2	3	3	2	-	3	<b>K1</b>
<b>CO 2</b>	3	2	3	2	3	2	2	2	3	2	2	-	3	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	2	2	2	3	3	3	3	3	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	2	2	2	3	3	3	2	3	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	2	2	2	3	3	3	3	3	<b>K5</b>
<b>Wt. Avg.</b>	<b>3</b>	<b>2.6</b>	<b>3</b>	<b>2.6</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.8</b>	<b>2.6</b>	<b>2.7</b>	<b>3</b>	
<b>Overall Mapping of (PO) 2.5</b>									<b>Overall Mapping of (PO) 2.8</b>					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## INCOME TAX LAW AND PRACTICE I

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part - III</b>	<b>Core paper VII</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>		
<b>Year of Implementation</b>	<b>From the academic year 2025-2026 Batch Onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>To develop an understanding of the provisions of income tax laws and to acquire the ability to apply such knowledge to make computations and address applications oriented issues</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Remember income tax, acknowledge the mandatory financial obligation government levy on individuals and businesses, calculated considering various heads of income.	<b>PSO1,PSO3, PSO4,PSO5</b>	<b>K1</b>
<b>CO 2</b>	Understand that the assessment of income tax, intertwined with determining residential status, is a mandated process	<b>PSO 1, PSO 3, PSO 4</b>	<b>K2</b>
<b>CO 3</b>	Apply to individuals and businesses, income tax is a compulsory financial contribution imposed by governments, calculated based on their earnings and profits.	<b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b>	<b>K3</b>
<b>CO 4</b>	Analyse the computation of taxable income in the context of income tax involves a detailed examination of financial data to determine the portion subject to taxation for individuals and businesses.	<b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b>	<b>K4</b>
<b>CO 5</b>	Determine tax liability in the realm of income tax necessitates a meticulous assessment of financial factors to ascertain the amount owed by individuals and businesses to the government.	<b>PSO 1, PSO 2, PSO 4</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction to Income tax – Basic Concepts – Residential Status of Individuals – Agricultural Income.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Salary income: Definition – Characteristics of salary – Computation of Salary Income u/s17(1) – Annual Accretion – Allowance-Perquisites- Profits in Lieu of Salary – Deductions u/s 16 Income from House Property: Meaning – Annual Value – Deduction from Annual Value.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	<b>Profits and Gains from Business and Profession:</b> Computation – Allowable and Disallowable expenses – General deductions – Principles – Provisions relating to Deprecation.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	<b>Capital Gains:</b> Definition of Capital Assets – Long term and short term – Transfers – Cost of Acquisition – Cost of Improvement – Exempted Capital Gains	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Income from Other Sources – Computation – Grossing Up – Deductions and other relevant provisions - Provisions for filing return of income and self-assessment - Return of Income- Compulsory filing of return of income - Return of loss - Provisions relating to belated return, revised return etc. - Permanent account number- Persons authorized to verify return of income -Self- Assessment	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>

**Prescribed Books/Textbooks**

1. Guar and Narang, Income tax Law and Practice, Kalyani Publishers, 2019.
2. Vinod Singhania, Direct Taxes Law and Practices, Taxman Publication, New Delhi, 2019.

**References**

1. Mehrotra, Income tax Law and Accounts, Sahitya Bhawan Publication, Agra, 2019.
2. T N Manoharan hand book on Income Tax, Snow white Publication (P) Ltd.2019.
3. Bhagwati Prasad, Income tax Law and Practice, Wishwa Prakashan Publications, New Delhi, 2019.

**Suggested Reading**

1. Guar and Narang, Income tax Law and Practice, Kalyani Publishers, 2019.
2. Vinod Singhania, Direct Taxes Law and Practices, Taxman Publication, New Delhi, 2019.

**Web Resources**

1. [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
2. [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
3. [www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)
4. [www.cleartax.in](http://www.cleartax.in)
5. [www.taxmann.com](http://www.taxmann.com)
6. [www.bankbazaar.com](http://www.bankbazaar.com)
7. [tax.thomsonreuters.com](http://tax.thomsonreuters.com)

<b>Method of Evaluation</b>		
Internal Evaluation	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz	
	Seminars/ Case Study	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	<b>50 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	2	3	3	3	3	2	2	2	2	-	3	3	3	K1
CO 2	2	2	3	3	2	2	2	2	3	-	2	3	-	K2
CO 3	2	3	3	3	3	2	2	2	3	3	3	3	2	K3
CO 4	2	3	3	3	3	2	2	2	2	2	2	3	2	K4
CO 5	2	3	2	3	2	2	2	2	3	2	-	3	-	K5
Wt. Avg.	2	2.8	2.8	3	2.6	2	2	2	2.6	2.3	2.5	3	2.3	
Overall Weighted Average PO				2.4			Overall Weighted Average PO				2.54			

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## Business Economics and Operation Research – I

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part -III	Allied – III	Theory
<b>Semester</b>	III		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	To give a comprehensive knowledge of Demand Forecasting, Factors of production, Pricing policy and Pricing methods.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Develop ideas of the basic characteristics on economy, its potential on natural resources.	<b>PSO1,PSO2, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Understand the economic functions applicable to various markets.	<b>PSO1,PSO2, PSO4</b>	<b>K2</b>
<b>CO 3</b>	Analyse the concepts in economics to give real time solutions.	<b>PSO1,PSO2, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Examine the factors in economics applicable to modern economic scenario	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Determine the market operations under different competitive conditions	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction- Definition – Nature – Scope of economics- Basic assumptions of economics- Usefulness of Economics- Micro and Macro Economics.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Supply and Demand: Individual Demand and Supply schedules and the derivation of market demand and supply - Shifts in demand and supply curves - Elasticity of demand and supply.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Factors of production- Land and its characteristics- Labour- Characteristics -Merits and Demerits – Capital – Characteristics and Formation – Law of Returns – Production functions.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Cost and Production analysis- Cost concepts and classification- Cost Output Relationships.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Pricing decisions- Pricing under perfect competition- Pricing under imperfect competition- Monopoly, Monopolistic competition, Oligopoly, Duopoly- Kinked Demand Curve - Pricing decisions.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>Prescribed Books/Textbooks:</b>				
1.H.L. Ahuja, Business Economics – Micro Economic Analysis, Sultan Chand & Sons -New Delhi, 2017.				
<b>References:</b>				
1. C.M.Chaudhary, Business Economics - RBSA Publishers – Jaipur, 2015.				
2. Mehta,P.L., Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons- New Delhi, 2014.				
3. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia,2014.				
<b>Suggested Reading:</b>				
1. N. Gregory Mankiw, Mark P.Taylor, Andrew Ashwin, Business Economics, AnnabelAinscow, 2016.				
2. Jasvir Singh & R.K.Lekhi, Business Economics, Kalyani Publishers, 2018.				
<b>Web Resources:</b>				
1. <a href="http://www.free.econhelp.com">www.free.econhelp.com</a>				
2. <a href="http://www.businesseconomics.com">www.businesseconomics.com</a>				
3. <a href="http://www.edx.org">www.edx.org</a>				
4. <a href="http://www.commonssense.org">www.commonssense.org</a>				

Method of Evaluation			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	3	2	2	2	3	3	-	-	3	K1
CO 2	3	3	3	2	3	3	-	-	3	2	-	2	-	K2
CO 3	3	3	3	2	3	3	3	2	3	3	-	-	3	K3
CO 4	3	3	3	2	3	3	3	2	3	3	3	2	3	K4
CO 5	3	3	3	2	3	3		2	3	3	2	2	3	K5
Wt. Avg.	2.6	3	3	2	3	2.8	2.8	2	3	2.8	2.8	2	3	
Overall Weighted average ( PO ) 2.6									Overall Weighted average ( PSO ) 2.7					

Weight age for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## Cost Accounting

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part-III	Core-VIII	Theory
<b>Semester</b>	IV		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• Explain the concept and role of cost Accounting in the management of companies.</li> <li>• Define the costs and their impact on value creation in companies. Use accounting methods of Cost calculation.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Enumerate and describe concepts, elements and techniques in cost accounting	<b>PSO1,PSO3, PSO4,PSO5</b>	<b>K1</b>
<b>CO 2</b>	Reconcile Cost and Financial records and distinguish between various cost accounting techniques and cost and financial accounting	<b>PSO2,PSO3, PSO4,PSO5</b>	<b>K2</b>
<b>CO 3</b>	Prepare cost records by applying various cost accounting techniques	<b>PSO1,PSO3, PSO4,PSO5</b>	<b>K3</b>
<b>CO 4</b>	Classify, group and apportion primary and secondary overheads	<b>PSO2,PSO3, PSO4,PSO5</b>	<b>K4</b>
<b>CO 5</b>	Measure value of materials and labour and evaluate incentive methods applied in labour costing	<b>PSO2,PSO3, PSO4,PSO5</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Cost accounting: Nature, Scope and Importance – Relationship of cost and financial accounting – Cost sheet – Tender – Reconciliation of Cost and Financial Records.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	Elements of costs - Material – Labour and overheads – Purchases – Pricing of materials LIFO & FIFO methods – Inventory Control – Material Accounting - Labour Cost – Computation and Control – Piece Rate and Time Rate, Wages and Incentive Methods – Taylor, Merrick, Halsey, Rowan.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Direct & Indirect expenses – Overheads classification – Activity Based Concept – Allocation – Apportionment of Overheads - Overhead recovery rate – Under and Over Absorption.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	Unit Costing – Operating Costing – Job Costing – Batch Costing – Contract Costing.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	Process Costing – Inter Process Profits – Valuation of Work - in Progress – Normal and Abnormal Loss – By product and Joint Product Accounting.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>

**Prescribed Books/Textbooks:**

1. S P Jain, K L Narang, Principles and practice of Cost Accounting, Kalyani Publishers, New Delhi, 2015.
2. S P Iyengar, Principles and practice of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2016

**References:**

1. M N Arora, Cost accounting- Theory and Practice, Sultan and Chand Sons Ltd, New Delhi, 2016.
2. N K Prasad, Cost Accounting, Vrinda Publications (P) Ltd, New Delhi, 2015.
3. V K Saxena, CD Vashist, Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2015

**Suggested Reading:**

1. S N Maheswari, Principles of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2014.
2. Drury, Colin, Management and Cost Accounting, Thomson Learning, 2005

**Web Resources:**

1. [www.accountinglectures.com](http://www.accountinglectures.com)
2. [www.icmai.in](http://www.icmai.in)
3. [www.researchgate.net](http://www.researchgate.net)
4. [www.toppr.com](http://www.toppr.com) 5. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)

Method of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	3	3	3	3	3	2	2	2	-	3	3	3	<b>K1</b>
<b>CO 2</b>	2	3	3	2	3	2	2	2	-	3	2	3	2	<b>K2</b>
<b>CO 3</b>	3	3	3	2	3	1	2	2	2	-	2	3	3	<b>K3</b>
<b>CO 4</b>	2	3	3	2	3	2	2	2	-	2	3	2	3	<b>K4</b>
<b>CO 5</b>	2	3	3	3	3	2	2	2	-	3	2	3	2	<b>K5</b>
<b>Wt. Avg.</b>	2.4	3	3	2.4	3	2	2	2	2	2.7	2.4	2.8	2.6	
<b>Overall weighted average (PO) 2.5</b>									<b>Overall weighted average (PSO) 2.5</b>					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## INCOME TAX LAW AND PRACTICE II

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part - III</b>	<b>Core paper IX</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>		
<b>Year of Implementation</b>	<b>From the academic year 2025-2026 Batch Onwards</b>		
<b>Course Objectives</b>	To develop an understanding of the provisions of income tax laws and to acquire the ability to apply such knowledge to make computations and address application-oriented issues.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the complexity and thoroughness required in clubbing of incomes.	<b>PSO1,PSO2, PSO3,PSO4</b>	<b>K1</b>
<b>CO 2</b>	Outline the aggregation of income which involves combining various sources of income to determine the overall tax liability.	<b>PSO1,PSO2, PSO3,PSO4</b>	<b>K2</b>
<b>CO 3</b>	Apply the regulations of income tax to gain insight into the permissible deductions on incomes and payments.	<b>PSO1,PSO2, PSO4,PSO5</b>	<b>K3</b>
<b>CO 4</b>	Classify the principles of income tax to comprehend the intricacies of financial obligations imposed by the government like TDS and TCS.	<b>PSO1,PSO2, PSO3,PSO4</b>	<b>K4</b>
<b>CO 5</b>	Determine the concept of advance tax which requires taxpayers to proactively pay their tax liabilities in instalments throughout the financial year, minimizing the burden at the year-end.	<b>PSO1,PSO3, PSO4</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Income of other persons included in assessee's total income-Clubbing of income: An Introduction-Transfer of income without transfer of assets-Income arising from revocable transfer of assets-Clubbing of income arising to spouse, minor child and son's wife in certain cases-Conversion of self-acquired property in to property of HUF.	<b>18</b>	<b>CO1, CO 2, CO 3, CO 4, CO 5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Aggregation of income; set-off, or carry forward and set-off of losses-Aggregation of income- Concept of set-off and carry forward and set-off of losses-Provisions governing set-off and carry forward and set-off of losses under different heads of income-order of set- off of losses.	<b>18</b>	<b>CO1, CO 2, CO 3, CO 4, CO 5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Deductions from gross total income-General Provisions-Deductions in respect of certain payments-Specific deductions in respect of certain income-Deduction in respect of other income--Other deductions.	<b>18</b>	<b>CO1, CO 2, CO 3, CO 4, CO 5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Computations of total income and tax liability of individuals-Income to be considered while computing total income of individuals-Procedure for computations of total income of individuals.	<b>18</b>	<b>CO1, CO 2, CO 3, CO 4, CO 5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Advance tax, tax deductions at source and tax collection at source: Introduction-Direct Payment-Provisions concerning deduction of tax at source-Advance payment of tax-Interest of default in payment of advance tax and deferment of advance tax-Tax collection at source- basic concept-Tax deduction and collection account number.	<b>18</b>	<b>CO1, CO 2, CO 3, CO 4, CO 5</b>	<b>K1,K2,K3,K4,K5</b>

<p><b>Prescribed Books/Textbooks</b></p> <ol style="list-style-type: none"> <li>1. Guar and Narang, Income tax Law and Practice, Kalyani Publishers, 2023.</li> <li>2. Vinod Singhania, Direct Taxes Law and Practices, Taxman Publication, New Delhi,2023.</li> </ol>
<p><b>References</b></p> <ol style="list-style-type: none"> <li>1. Mehrotra, Income tax Law and Accounts, Sahitya Bhawan Publication, Agra, 2023.</li> <li>2. T N Manoharan hand book on Income Tax, Snow white Publication (P) Ltd.2023.</li> <li>3. Bhagwati Prasad, Income tax Law and Practice, Wishwa Prakashan Publications, New Delhi, 2023.</li> </ol>
<p><b>Suggested Reading</b></p> <ol style="list-style-type: none"> <li>1. Guar and Narang, Income tax Law and Practice, Kalyani Publishers, 2023.</li> <li>2. Vinod Singhania, Direct Taxes Law and Practices, Taxman Publication, New Delhi,2023.</li> </ol>
<p><b>Web Resources</b></p> <ol style="list-style-type: none"> <li>1. <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a></li> <li>2. <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a></li> <li>3. <a href="http://www.onlineservices.tin.egov-nsdl.com">www.onlineservices.tin.egov-nsdl.com</a></li> <li>4. <a href="http://www.cleartax.in">www.cleartax.in</a></li> <li>5. <a href="http://www.taxmann.com">www.taxmann.com</a></li> <li>6. <a href="http://www.bankbazaar.com">www.bankbazaar.com</a></li> <li>7. <a href="http://tax.thomsonreuters.com">tax.thomsonreuters.com</a></li> </ol>

<b>Method of Evaluation</b>		
Internal Evaluation	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz	
	Seminars/ Case Study	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	<b>50 Marks</b>

<b>Course Articulation Matrix</b>														
<b>Course Outcomes</b>	<b>Programme Outcomes</b>								<b>Programme Specific Outcomes</b>					<b>Cognitive Level</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
CO1	2	3	3	3	3	3	2	3	3	2	3	3	-	<b>K1</b>
CO2	2	3	3	3	3	2	2	3	3	2	2	3	-	<b>K2</b>
CO3	2	3	3	3	2	2	2	3	2	3	-	3	3	<b>K3</b>
CO4	2	3	3	3	3	3	2	2	2	3	2	3	-	<b>K4</b>
CO5	2	2	3	3	2	3	2	2	3	-	2	3	-	<b>K5</b>
Wt. Avg.	2	2.8	3	3	2.6	2.8	2	2.6	2.6	2.5	2.2	3	3	
<b>Overall Weighted average (PO)</b>							<b>2.6</b>		<b>Overall Weighted average (PSO)</b>				<b>2.66</b>	

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	<b>No correlation</b>	-
$5\% < C \leq 40\%$	<b>Low / Slight</b>	1
$40\% < C < 60\%$	<b>Moderate</b>	2
$60\% \leq C < 100\%$	<b>Substantial / High</b>	3

## Corporate Accounting – II

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part-III</b>	<b>Core X</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities</li> <li>• To understand and apply financial reporting and regulatory requirements of Banking Companies and NBFC'S</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Remember and recall basic concepts in corporate accounting.	<b>PSO1, PSO2, PSO3</b>	<b>K1</b>
<b>CO 2</b>	Understand and demonstrate accounting principles applicable to various corporate organisations.	<b>PSO1, PSO2, PSO3, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Apply and construct the financial statements using information technology tools of different forms of companies.	<b>PSO1, PSO2, PSO3, PSO4</b>	<b>K3</b>
<b>CO 4</b>	Analyse financial data for decision making in a corporate context.	<b>PSO1, PSO2, PSO3, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Evaluate and estimate the financial performance of corporates.	<b>PSO2, PSO3, PSO4, PSO5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Application of Accounting Standards: AS 4 Contingencies and Events Occurring after the Balance sheet date – AS Net Profit or Loss for the period, prior period items and changes in Accounting Policies - AS 7 Construction contracts – AS 9 Revenue Recognition – AS 14 Accounting for Amalgamations - AS Segment Reporting – AS 18 Related Party Disclosures – AS 19 Leases – AS 20 Earnings per share – AS 22 Accounting for Taxes on Income – AS 24 Discontinuing Operations – AS Intangible Assets – AS 29 Provisions, Contingent liabilities and contingent assets.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Insurance Company Accounts – Life Insurance and General Insurance: Accounting Principles for preparation of Financial Statements – Preparation of Financial Statements.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Banking Company Accounts – Preparation of Profit and Loss account and Balance Sheet – Guidelines of RBI for the preparation of Profit and Loss account and Balance Sheet – Rebate on Bills Discounted/Unexpired Discount.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Alteration of Share Capital – Internal Reconstruction - Amalgamation, Absorptions and External Reconstruction – Purchase and Merger	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Holding Companies – Preparation of Profit and Loss account and Consolidated Balance Sheet.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>Prescribed Books/Textbooks</b>				
<ol style="list-style-type: none"> <li>1. Gupta, R.L &amp; Radhaswamy, M, Advanced Accountancy Volume II, Sultan Chand &amp; Sons, New Delhi, 2017.</li> <li>2. Jain, S.P &amp; Narang, N.L, Advanced Accounting, Kalyani Publications, 2017.</li> <li>3. Shukla and Grewal, Advanced Accounting, Vikas Publishing house, 2018.</li> </ol>				
<b>References</b>				
<ol style="list-style-type: none"> <li>1. S.N. Maheswari, Advanced Accountancy, Sultan Chand &amp; Sons, 2018.</li> <li>2. Reddy, T.S. &amp; Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2016.</li> <li>3. Goyal, Bhushan Kumar, Corporate Accounting, Taxmann, New Delhi, 2016.</li> </ol>				
<b>Suggested Reading</b>				
<ol style="list-style-type: none"> <li>1. Peter Walton, Axel Haller Bernard Raffournier, International Accounting, Thomson Learning, 2003, 2017</li> <li>2. Steven M. Bragg, Fixed Asset Accounting, Accounting Tools, 2017.</li> </ol>				
<b>Web Resources</b>				
<ol style="list-style-type: none"> <li>1. <a href="http://www.accountingcoach.com">www.accountingcoach.com</a></li> <li>2. <a href="http://www.accountingstudyguide.com">www.accountingstudyguide.com</a></li> <li>3. <a href="http://www.futureaccountant.com">www.futureaccountant.com</a></li> <li>4. <a href="http://www.education.svtuition.org">www.education.svtuition.org</a></li> </ol>				

Method of Evaluation			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	3	3	2	2	2	2	2	3	3	3	-	-	<b>K1</b>
<b>CO 2</b>	3	3	3	-	2	2	3	2	3	3	3	-	2	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	3	2	-	3	3	3	3	-	<b>K3</b>
<b>CO 4</b>	3	3	3	2	3	3	3	2	3	3	3	-	2	<b>K4</b>
<b>CO 5</b>	3	3	3	-	3	3	2	2	-	2	3	2	2	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	2.3	2.6	2.6	2.4	2	3	2.8	3	2.8	2	
<b>Overall weighted average (PO) 2.6</b>									<b>Overall weighted average (PSO) 2.7</b>					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## Business Economics and Operation Research – II

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part</b>	<b>Allied</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	To impart knowledge on the application of Operations Research Techniques in business decision making and other related fields.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the application of operations research tools in business decision of various sector.	<b>PSO1,PSO2, PSO3,PSO5</b>	<b>K1</b>
<b>CO 2</b>	Understand the optimization techniques using OR tools in business decision today.	<b>PSO1,PSO2, PSO3, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Identify the probabilistic and deterministic models that are needed to solve decision making problems in business.	<b>PSO1,PSO2, PSO3, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Apply the concepts and formulate operations research models that help students in solving real world business problems.	<b>PSO2,PSO3, PSO4,PSO5</b>	<b>K4</b>
<b>CO 5</b>	Evaluate the different types of decision-making environments and the appropriate decision making approaches and tools to be used in business issue.	<b>PSO1,PSO2, PSO3, PSO5</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Definitions of Operations Research- Characteristics- Necessity of Operations Research in Industry- Scope- Operations Research and decision making- Difficulties in Operations Research- Limitations of Operations Research	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	Linear Programming: Introduction – Linear Programming Problems (LPP) – Graphical – Simplex Method (Simple Problems only).	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Game Theory: Decision Making- Conditions of Certainty- Uncertainty- Two persons zero sum game with saddle point- Matrix reductions by dominance - Two Person zero sum game without saddle point- Mixed strategies-Graphical method.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	Transportation: Introduction – Basic feasible solution- North West Corner Rule- Least Cost Method-VAM - Optimality Test – MODI Method.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	Assignment Problems	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>

**Prescribed Books/Textbooks:**

1. R. Panneerselvam, Operations Research, PHI Learning Pvt. Ltd., 2009.
2. Gurusamy, S, Elements of Operations Research, Vijay Nicole Imprints, Chennai, 2015.

**References:**

1. Gupta, P.K & Gupta, S.P, Quantitative Techniques & Operations Research, Sultan Chand and Sons, New Delhi, 2014.
2. J.K. Sharma, Operations Research: Theory and Applications, 6<sup>th</sup> Edition, Trinity press, 2017.
3. Hamdy A. Taha, Operations Research: An Introduction, Pearson, 2019.

**Suggested Reading:**

1. Shridhara K. Bhat, Operations Research, Himalayan Publishing House, Mumbai, 2015.
2. E.B. Bajalinov, Linear Fractional Programming Theory, Methods, Applications and Software, Springer Science + business Media, B.V, 2016.

**Web Resources:**

1. [www.learnaboutor.co.u](http://www.learnaboutor.co.u)
2. [www.theorsociety.com](http://www.theorsociety.com)
3. [www.orcomplete.com](http://www.orcomplete.com)
4. [www.orsi.in](http://www.orsi.in)

Method of Evaluation			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	3	3	2	3	2	2	2	3	3	2	-	3	<b>K1</b>
<b>CO 2</b>	3	3	3	2	3	2	1	2	3	3	3	-	2	<b>K2</b>
<b>CO 3</b>	3	3	3	3	2	3	3	3	3	3	3	-	3	<b>K3</b>
<b>CO 4</b>	3	3	3	2	3	2	3	2	-	3	3	2	3	<b>K4</b>
<b>CO 5</b>	3	3	3	2	3	2	3	3	2	3	3	-	3	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	2.2	2.8	2.2	2.4	2.4	2.75	3	2.8	2	2.8	
<b>Overall weighted average (PO) 2.6</b>									<b>Overall weighted average (PSO) 2.7</b>					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## Management Accounting

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part III	Core -XI	Theory
<b>Semester</b>	V		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	To emphasize how management accounting is an essential tool of management in planning, controlling and decision making.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the management accounting concepts and techniques of financial analysis.	<b>PSO1,PSO2, PSO3,PSO5</b>	<b>K1</b>
<b>CO 2</b>	Classify the various tools and techniques of management accounting for business firms	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Construct the statements of movement of cash and equivalent to cash of a firm	<b>PSO1,PSO2, PSO3,PSO5</b>	<b>K3</b>
<b>CO 4</b>	Analyse the financial statement by applying management accounting tools and techniques.	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Explain the role of management accounting in preparation of various planning and control.	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K5</b>

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Management accounting – Definition – Nature and Scope – Limitations – Financial statement analysis – Techniques of financial analysis – Comparative statement.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios - Liquidity – Activity/ Turnover – Solvency – Profitability – Calculation for Balance sheet.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Fund flow analysis – Meaning – Utility – Limitations – Preparation of fund flow statement – Cash flow analysis – Meaning – Utility – Limitations – Preparation of cash flow statement – Difference between cash flow and fund flow analysis.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Cost – Volume – Profit Analysis – Meaning – Break-Even - Point – Marginal Costing – Decisions involving alternative choice.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Budgetary Control – Meaning – Advantages – Limitations – Classification and Types of Budgets – Zero Base Budget.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5

**Prescribed Books/Textbooks:**

1. Management Accounting-M. Y. Khan & P. K. Jain.2018

**References:**

2. S. N. Maheshwari, Suneel Maheshwari, Sharad K. Maheshwari, A Text book of Accounting for Management, Vikas Publication, 2018.
3. Ravi M. Kishore, Cost and Management Accounting, Taxmann's Publication, 2018.
4. CA Sachin Gupta, Cost and Management Accounting, Taxmann's Publication, 2018.

**Suggested Reading:**

1. M. Y. Khan & P. K. Jain, Management Accounting, Tata Mc Graw Hill Education, 2017.
2. V. K. Saxena & C. D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, 2015.

**Web Resources:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)

Method of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	3	3	3	3	3	-	-	3	3	3	-	3	<b>K1</b>
<b>CO 2</b>	3	3	3	3	3	3	1	2	3	3	-	2	3	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	3	-	2	3	3	3	-	2	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	1	2	3	3	3	2	3	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	3	1	2	3	3	3	2	2	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	3	3	3	1	2	3	3	3	2	2.6	
Overall weighted average (PO) 2.6									Overall weighted average (POS) 2.7					

Weight age for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## AUDITING AND ASSURANCE

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	6		
<b>Category</b>	<b>Part - III</b>	<b>Core – XII</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>		
<b>Year of Implementation</b>	From the academic year 2025-2026 Batch Onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• Describe auditing standards and procedures.</li> <li>• Demonstrate knowledge of the conceptual and legal framework of financial statement audits.</li> <li>• Identify the steps involved in a financial statement audit.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	To study Auditing concepts, Audit strategy, audit documentation, risk assessment and Company Audits.	<b>PSO 1, PSO 2, PSO 3</b>	<b>K1</b>
<b>CO 2</b>	To Understand standard setting process, audit plan, form, content of documentation, responsibilities of auditor and audit report	<b>PSO 1, PSO 3, PSO 4</b>	<b>K2</b>
<b>CO 3</b>	To Apply auditing principles in automated environment, audit programme, auditor's independence and forming opinion on financial statements.	<b>PSO 1, PSO 2, PSO 3. PSO 5</b>	<b>K3</b>
<b>CO 4</b>	Analyze role of IAASB and AASB, control of quality of audit work, events and conditions on going concern assumption, analytical procedure and appointment of auditor	<b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b>	<b>K4</b>

<b>CO 5</b>	Evaluate the objective of audit, materiality and audit plan, nature and purpose of audit documentation, audit of items in financial statements and audit of different types of Entities.	<b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b>	<b>K5</b>
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<b>SYLLABUS</b>				
<b>UNIT</b>	<b>COTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Nature, Objective and Scope of Audit: Auditing Concepts - Relationship of auditing with other disciplines - Standard Setting Process: Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB) - Standards on Auditing Concept of Auditor's Independence and Continuance of Client Relationships and Audit Engagements.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	Audit Strategy, Audit Planning and Audit Programme: Audit Strategy - Audit Planning - Audit Programme - Development of Audit Plan and Programme - Control of quality of audit work – Delegation and supervision of audit work - Materiality and Audit Plan - Revision of Materiality - Documenting the Materiality - Performance Materiality	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Audit Documentation and Audit Evidence: Concept, Nature & Purpose of Audit Documentation - Form, Content & Extent of Audit Documentation - Objectives of the Auditor regarding Going Concern - Events or Conditions that may cast doubt about Going Concern Assumption - Audit Procedures when events or conditions are identified.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	Risk Assessment and Internal Control - Fraud and Responsibilities of the Auditor in this Regard Audit in an Automated Environment - Audit Sampling - Analytical Procedure - Audit of Items of Financial Statements.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	The Company Audit: Eligibility, Qualifications and	<b>15</b>	<b>CO1, CO2,</b>	<b>K1,K2,K3, K4, K5</b>

Disqualifications of Auditors - Audit Report - Forming an opinion on the Financial Statements - Audit of Banks - Audit of Different Types of Entities - Appointment of Auditor - Audit Procedure - Audit Report in respect of different Categories.	<b>CO3, CO4, CO5</b>
<b>Prescribed Books/Textbooks</b> <ol style="list-style-type: none"> <li>1. Pankaj Garg, Auditing and Assurance, Taxmann's Scanner Publication, 2019.</li> <li>2. CA Surbhi Bansal, Auditing and Assurance, Bestword Publications Pvt. Ltd., 2019.</li> </ol>	
<b>References</b> <ol style="list-style-type: none"> <li>1. D. Ray Whittington and Kurt Pany, Principles of Auditing and other Assurance Services, Mc Graw Hill Education, 2018.</li> <li>2. Timothy Louwers and Allen Blay and David Sinason and Jerry Strawser and Jay Thibodeau, Auditing &amp; Assurance Services, 8th Edition, Mc Graw Hill Education, 2017.</li> <li>3. Robert Knechel. W, Steven E Salterio, Auditing, Assurance and Risk, Companion @ Website, 2016.</li> </ol>	
<b>Suggested Reading</b> <ol style="list-style-type: none"> <li>1. Moroney Campbell Hamilton , Auditing – A Practical Approach, Ernst &amp; Young, John Wiley &amp; Sons Australia, Ltd, 2011</li> <li>2. Robyn Moroney, Fiona Campbell, Jane Hamilton, Auditing: A Practical Approach with Data Analytics, Wiley, 2016</li> </ol>	
<b>Web Resources</b> <ol style="list-style-type: none"> <li>1. <a href="http://www.aicpa.org">www.aicpa.org</a></li> <li>2. <a href="http://www.study.com">www.study.com</a></li> <li>3. <a href="http://www.business2community.com">www.business2community.com</a></li> </ol>	

<b>Method of Evaluation</b>		
Internal Evaluation	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz	
	Seminars/ Case Study	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	<b>50 Marks</b>

Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
<b>CO 1</b>	3	3	-	2	-	-	-	3	3	3	2	-	-	<b>K 1</b>	
<b>CO 2</b>		3	-	3	-	2	3		3	-	3	3	-	<b>K 2</b>	
<b>CO 3</b>	3	3	2	3	-	-	2	3	3	3	3	-	3	<b>K 3</b>	
<b>CO 4</b>		3	2	3	3	-	2	2	3	3	3	3	3	<b>K 4</b>	
<b>CO 5</b>	2	2	2	3	3	-	3	3	3	3	3	3	3	<b>K 5</b>	
<b>Wt. Avg.</b>	2.7	2.8	2	2.8	3	2	2.5	2.8	3	3	2.8	3	3		
	<b>Overall Weighted average (PO)</b>							<b>2.6</b>	<b>Overall Weighted average (PSO)</b>					<b>2.96</b>	

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	<b>No correlation</b>	-
$5\% < C \leq 40\%$	<b>Low / Slight</b>	1
$40\% < C < 60\%$	<b>Moderate</b>	2
$60\% \leq C < 100\%$	<b>Substantial / High</b>	3

## GOODS AND SERVICES TAX

<b>Course Code</b>			
<b>Credits</b>	<b>4</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part III</b>	<b>Core Paper XIII</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>		
<b>Year of Implementation</b>	<b>From the academic year 2025-2026 Batch Onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To impart knowledge of the principles and provisions of GST.</li> <li>• To gain information on the indirect tax system in India.</li> </ul>		
<b>CO</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Recall the background and conceptual framework of GST in India.	<b>PSO1, PSO 2, PSO3, PSO4</b>	<b>K1</b>
<b>CO 2</b>	Understand the importance and implications of indirect taxes (GST) in India.	<b>PSO 1, PSO 3, PSO 4, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Develop basic skills in tax planning, payment of tax and filing of tax returns.	<b>PSO 1, PSO 3, PSO 4, PSO 5</b>	<b>K3</b>
<b>CO 4</b>	Analyze the provisions of GST Law.	<b>PSO 1, PSO 2, PSO 3</b>	<b>K4</b>
<b>CO 5</b>	Evaluate the practical aspects related to maintenance of accounts, technology and assessment under GST.	<b>PSO1,PSO 2, PSO 3, PSO4 PSO 5</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Indirect taxes before GST- Concept of VAT- Meaning - Variant and Methods- Major defects in the structure of indirect taxes prior to GST- Rationale for GST- Structure of GST- GST Council and Network.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Levy and Collection of GST: Taxable event- Supply of goods and services - Exemption from GST-Small supplies and Composition scheme-Classification of goods and services- Composite and Mixed supplies.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Input Tax Credit: Eligible and ineligible input tax credit- Apportionments of credit and blocked credits- Tax credit in respect of capital goods.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Recovery of excess tax credit- Availability of tax credit in special circumstances- Transfer of input credit- Payment and refund- Doctrine of Unjust Enrichment.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Procedures and Special Provisions in GST: Registration- Tax invoice, Debit and Credit Notes- Returns.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>

**Prescribed Books/Textbooks**

1. Singhania.V.K, GST and Customs Law, Taxmann Publication, 2019.
2. Bansal K.M., GST and Customs Law, Taxmann Publication, 2019.

**References**

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law, 2019.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika, Goods and Services Tax (GST) and Customs Law. Scholar Tech Press, 2019.
3. Sisodia Puspendra, GST Law, Bharat Law House, 2019.

**Suggested Reading**

1. The Central Goods and Services Tax, 2019.
2. The Goods and Services Tax (Compensation to States), 2019.

**Web Resources**

www.icaai.org www.gst.in

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz		
	Seminars/ Case Study		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		50 Marks

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3	PS O4	PS O5		
CO 1	2	3	3	-	3	2	1	1	3	3	2	-	2	K 1	
CO 2	1	3	3	3	3	1	2	1	3	-	3	3	2	K 2	
CO 3	1	3	3	3	3	1	2	1	3	-	3	3	1	K 3	
CO 4	2	3	3	2	2	2	-	1	3	2	2	-	-	K 4	
CO 5	2	3	3	3	3	2	2	1	3	2	2	3	3	K 5	
Wt. Avg.	1.6	3	3	2.8	2.8	1.6	1.8	1	3	2.3	2.4	3	2		
	Overall Weighted average (PO)							2.2	Overall Weighted average (PSO)					2.54	

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## RESEARCH METHODOLOGY

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	5		
<b>Category</b>	Part III	Core XIV	Theory
<b>Semester</b>	V		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch Onwards		
<b>Course Objectives</b>	To impart knowledge on research concepts, sampling techniques, collection of data, data analysis and interpretation to draft research report.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the fundamental research concepts	<b>PSO1, PSO2, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Understand and explain the various paradigms in research	<b>PSO1, PSO2, PSO3, PSO4, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Apply the various research approaches in real time research	<b>PSO1, PSO2, PSO4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Examine appropriate research designs and methodologies to infer specific research outcomes	<b>PSO1, PSO2, PSO3, PSO4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Determine the business research methods and interpret the findings	<b>PSO 1, PSO 2, PSO 3</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Research: Meaning and purpose – essentials of scientific method – limitations in social and behavioural research – types of research: explanatory, pure, applied, analytical, descriptive, historical, experimental, survey, case study	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	Business research design: steps in business research – selection and formulation of a research problem – review of previous research – scope of the study – setting up of objectives – definition of concepts – formulation of hypothesis and research questions – preparation of research design	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Formulation of hypothesis: meaning of hypothesis – types of hypothesis – sources of hypothesis – sampling techniques: sampling theory – sampling error and data collection error – sample size – sampling methods – sample unit and sample size	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	Principles and methods of collection of data: primary and secondary data-observation – interview – questionnaire – telephone interviews – construction of interview schedule and questionnaire – scales – checklist, pretest, pilot study – reliability testing and validating a questionnaire – attitude measurement – methods of scale construction – multidimensional scaling	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	Processing and analysis of data: tabulation- data processing through computers – report writing – types of reports – contents of a report – steps in drafting a report.	<b>18</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>

**Prescribed Books/Textbooks:**

1. William C Emory, Business Research Methods, R D Irwin Inc.,2022
2. Robert G Murdrick, Business Research: Concepts and Practice, International Text Book Company,2020

**References:**

1. Claus Moser & Graham Kalton, survey Methods in Social Investigation, Gower Publishing Co.,2019
2. David Kaplan, The Sage Hand Book of Quantitative Methodology, Sage Publications,2021
3. Anderson J Berry H D & Poole M, Thesis and Assignment Writing, Wiley Eastern Limited,2011

**Suggested Reading:**

1. Taylor et.al. Research Methodology: A guide for researchers in management and social sciences, Learning.2012 PHI
2. Research Methods for Managers: A skill Building Approach, John Wiley and Sons.,2019

**Web Resources :**

1. www.libguides.riphah.edu.pk
2. www.managementhelp.org
3. www.skillsyouneed.com

Method of Evaluation			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	2	2	3	-	3	1	2	2	3	2	-	-	3	<b>K1</b>
<b>CO 2</b>	3	3	3	3	3	3	2	2	3	2	3	2	2	<b>K2</b>
<b>CO 3</b>	2	3	3	2	3	2	3	3	2	3	-	3	3	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	3	3	3	2	2	3	3	<b>K4</b>
<b>CO 5</b>	3	2	2	2	2	2	-	-	3	3	3	-	-	<b>K5</b>
<b>Wt. Avg.</b>	2.6	2.6	2.8	2.5	2.8	2.2	2.5	2.5	2.8	2.4	2.6	2.6	2.75	
<b>Overall weighted average (PO) 2.5</b>									<b>Overall weighted average (PSO) 2.6</b>					

Weight age for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## DATA ANALYSIS USING SPSS

<b>Course Code</b>			
<b>Credits</b>		<b>5</b>	
<b>Hours / Cycle</b>		<b>30/6</b>	
<b>Category</b>	<b>Part -IV</b>	<b>Computer Application</b>	<b>Practical</b>
<b>Semester</b>		<b>III</b>	
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To understand the concept of Research</li> <li>• To understand the Hypothesis and Testing procedure.</li> <li>• To acquire the knowledge of Sampling and Data Collection.</li> <li>• Able to analyse the data collected through SPSS.</li> <li>• To acquire knowledge on drafting a research report.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>		<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Students will be well versed with the various techniques to be used for studying research data.	<b>PSO1,PSO3, PSO4, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Successfully deploy statistical tools using software.	<b>PSO1,PSO2, PSO3, PSO4, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Understanding the sampling techniques and summarising the results.	<b>PSO1,PSO2, PSO3, PSO4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Identifying and testing the study variables using SPSS.	<b>PSO1,PSO3, PSO4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Development of data interpretation skills.	<b>PSO1,PSO3, PSO4, PSO5</b>	<b>K5</b>

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	<b>Introduction to SPSS:</b> Data Handling: Data Entering – Variable View – Data View. Data Menu: Insert Variable – Insert Case – Goto Case – Sort Cases – Split File – Select Cases.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	<b>Transform Menu:</b> Computer – Count – Recode – Automatic Recode – Categorize Variables Univariable: Frequency.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	<b>Charts and Diagrams:</b> Bar Diagrams- Pie Diagrams and Histogram – Charts - Types	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	<b>Descriptive Statistics:</b> Mean – Median – Mode –Standard deviation – Variance – Kurtosis – Skewness.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	<b>Compare Mean:</b> Single Sample T Test – Independent Sample T Test – Paired Sample T Test – ANOVA.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5

**Prescribed Books/Textbooks:**

1. G.R. Kothari, Research Methodology & Techniques, Wiley Eastern, 2022
2. Ferser, Research Methods in Economics & Business, Verdo MacMillan, 2016
3. R.K Dwiredi, Research Methods in Behavioural Services, MacMillan
4. John W. Best & James V. Khan, Research in Education, Prentice Hall of India.
5. A.N Sadhu & Amarjit Singh, Research Methodology in Social Sciences, Himalaya Publishing House.

**References:**

1. Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication.USA.
2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3. Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4. John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5. Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

**Suggested Reading:**

1. William Giles Campbell, Form & Style in Thesis Writing, Houghton Mifflin Company, 2019 (Latest Edition)
2. LokeshKoul, Methodology of Educational Research, Vikas Publishing House Pvt. Ltd.
3. O.R.Krishna Swami, Methodology of Research in Social Sciences, Mumbai, Himalaya Publications, 2010
4. Alistall, Doing Statistics with SPSS, Saga Publication, New Delhi, 2002

**Web Sources :**

1. <https://guides.nyu.edu/spss>
2. <https://www.youtube.com/watch?v=TZPyOJ8tFcl>
3. <https://researchcommons.library.ubc.ca/introduction-to-spss-for-statistical-analysis/>

<b>Method of Evaluation</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	<b>No correlation</b>	<b>-</b>
$5\% < C \leq 40\%$	<b>Low / Slight</b>	<b>1</b>
$40\% < C < 60\%$	<b>Moderate</b>	<b>2</b>
$60\% \leq C < 100\%$	<b>Substantial / High</b>	<b>3</b>

<b>Course Articulation Matrix</b>														
<b>Course Outcomes</b>	<b>Programme Outcomes</b>								<b>Programme Specific Outcomes</b>					<b>Cognitive Level</b>
	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	
<b>CO 1</b>	3	3	3	2	3	2	2	2	3	-	3	3	2	<b>K1</b>
<b>CO 2</b>	3	3	3	3	2	3	1	2	3	2	3	3	2	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	2	2	2	3	-	2	3	2	<b>K3</b>
<b>CO 4</b>	3	3	3	3	2	3	1	2	3	2	3	3	2	<b>K2</b>
<b>CO 5</b>	3	3	3	3	3	2	2	2	3	-	2	3	2	<b>K3</b>
<b>Wt. Avg.</b>	3	3	3	2.8	2.6	2.4	1.6	2	3	2	2.7	3	2	
<b>Overall weighted average (PO) 2.6</b>									<b>Overall weighted average (PSO) 2.5</b>					

## STRATEGIC MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part III	Core XV	Theory
<b>Semester</b>	IV		
<b>Year of Implementation</b>	From the academic year 2025-2026 Batch Onwards		
<b>Course Objectives</b>	To develop an understanding of strategic management concepts and techniques and acquire the ability to apply the same in business situations.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Remember and recall the basic concepts of strategic management.	<b>PSO1, PSO 2, PO3</b>	<b>K1</b>
<b>CO 2</b>	Understand the various strategies and their role in strategy planning	<b>PSO 1, PSO 2, PSO 3</b>	<b>K2</b>
<b>CO 3</b>	Identify the various strategy and strategic tools to study their effect in market	<b>PSO 1, PSO 2, PSO4, PSO 3, PSO 5</b>	<b>K3</b>
<b>CO 4</b>	Analyse the various strategic levels of organisation and their different approaches in market	<b>PSO 2, PSO 3, PSO4, PSO 5</b>	<b>K4</b>
<b>CO 5</b>	Assess plans, strategies for real time implementation	<b>PSO 2, PSO 3 PSO 1, PSO 5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction to Strategic Management: Business Policy — Meaning and Nature of Strategic Management — Business Strategy — Strategic Levels in Organizations — Strategic Management in Government and Not-for-profit organization.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1, K2, K3, K4,K5</b>
<b>II</b>	Dynamics of Competitive Strategy: Competitive Landscape — Strategic Analysis — Industry and Competitive Analysis — Core Competence — Competitive Advantage — Internal and External Analysis — SWOT Analysis — Globalization.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1, K2, K3, K4,K5</b>
<b>III</b>	Strategic Management Process: Strategic Planning — Strategic Intent — Vision, Mission and Objectives — Strategy Formulation. Corporate Level Strategies: Concepts and Nature of Corporate Strategy — Strategic Alternatives at Corporate Level — Stability, Growth/Expansion, Business Combinations — Merger and Acquisition, Strategic Alliances, Retrenchment/Turnaround, Combination.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1, K2, K3, K4,K5</b>
<b>IV</b>	Business Level Strategies: Competitive Strategies at Business Level — Michael Porter's Generic Strategies — Best-Cost Provider Strategy. Functional Level Strategies: Marketing Strategy — Financial Strategy — Operations Strategy — Human Resource Strategy — Research and Development.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1, K2, K3, K4,K5</b>
<b>V</b>	Organization and Strategic Leadership: Organization Structure — Strategic Business Unit — Strategic Leadership — Strategy Supportive Culture — Entrepreneurship and Intrapreneurship. Strategy Implementation and Control: Strategy Implementation — Strategic Change — Strategic Control — Strategy Audit — Business Process Reengineering — Benchmarking.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1, K2, K3, K4,K5</b>

**Prescribed Books/Textbooks**

1. Gurusamy, S, Elements of Operations Research, Vijay Nicole Imprints, Chennai,2015.

**References**

2. Hamdy A. Taha, Operations Research: An Introduction, Pearson, 2019
3. Swaroop Kanti Gupta P.K. Mohan Man, Operations Research—Introduction to Management Science, Sultan Chand and Sons, New Delhi, 2017.
4. Shridhara K. Bhat, Operations Research, Himalayan Publishing House, Mumbai, 2015.

**Suggested Reading**

1. E.B. Bajalinov, Linear Fractional Programming Theory, Methods, Applications and Software, Springer – Science + business Media, B.V, 2016.
2. .J.K. Sharma, Operations Research: Theory and Applications, 6<sup>th</sup> Editon, Trinitypress, 2017.

**Web Resources**

1. [www.edx.org](http://www.edx.org)
2. <http://library.hud.ac.uk>
3. <http://books.google.co.in>books>
4. [www.tandfonline.com](http://www.tandfonline.com)
5. [www.worldscientific.com](http://www.worldscientific.com)
6. [www.takshilalearning.com](http://www.takshilalearning.com)

<b>Method of Evaluation</b>		
Internal Evaluation	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz	
	Seminars/ Case Study	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	<b>50 Marks</b>

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	PS O1	PS O2	PS O3	PS O4	PSO 5		
CO 1	3	3	2	2	2	3	-	-	3	3	3	-	-	K 1	
CO 2	3	3	3	2	2	3	-	-	3	3	3	-	-	K 2	
CO 3	3	2	2	-	3	3	2	-	3	3	3	3	-	K 3	
CO 4	2	2	3	-	3	3	2	2	-	3	2	3	2	K 4	
CO 5	3	2	3	-	3	3	2	2	2	3	3	-	2	K 5	
Wt. Avg.	2.6	2.2	2.6	2	2.6	3	2	2	2.5	3	2.8	3	2		
	Overall Weighted average (PO)							2.37	Overall Weighted average (PSO)					2.6	

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## FINANCIAL MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part - III</b>	<b>Core Paper XVI</b>	<b>Theory</b>
<b>Semester</b>	<b>VI</b>		
<b>Year of Implementation</b>	<b>From the academic year 2025-2026 Batch Onwards</b>		
<b>Course Objectives</b>	To explain how finance constitutes the core of any company and emphasize on management of funds such as raising funds, allocating them and the risk involved.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the basic knowledge of the term finance and importance of financial management,	<b>PSO 1, PSO 3, PSO 4, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Understand the features of financial management, leverages, and Budgeting methods.	<b>PSO 1, PSO 2, PSO 3, PSO4</b>	<b>K2</b>
<b>CO 3</b>	Apply the concepts of Financial Management to contemporary financial events.	<b>PSO 1, PSO2,PSO 3, PSO 4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Analyse skills in calculations of leverages, weighted average cost of capital, determination of working capital requirements.	<b>PSO 2, PSO 3, PSO 4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Evaluate the factors determining financial decisions making, capital structure and working capital management.	<b>PSO 1, PSO 2, PSO 4, PSO5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT2</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Nature and Scope – Profit Maximization vs. Wealth Maximization – Importance of Financial Management – Time Value of Money.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Capital Structure – Meaning – optimum capital structure – Factors affecting Capital Structure – Sources of Finance – Leverages- Meaning – Types – Significance (Problems)	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Cost of Capital – Concept – Importance- Classification - Determination of Cost of Capital(Problems).	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Working Capital Management – Meaning- Factors- Types- Sources of Working Capital –Management of Cash, Inventories, Accounts Receivables, Accounts Payable (Problems).	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Capital budgeting – Importance – Capital Budgeting methods (Problems).	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>Prescribed Books/Textbooks</b>				
<ol style="list-style-type: none"> <li>1. S. N Maheswari, Financial Management 15<sup>th</sup> Edition, Principle and Practice, Sultan and Chand Sons, New Delhi, 2013.</li> <li>2. Prasanna Chandra, Financial Management: 10<sup>th</sup> Edition, Theory and practice, Tata McGraw Hills, 2019</li> </ol>				
<b>References</b>				
<ol style="list-style-type: none"> <li>1. I M Pandey, Financial Management, 11<sup>th</sup> Edition, Vikas Publications Pvt. Ltd., New Delhi, 2015.</li> <li>2. James C, Van Horne, Fundamentals of Financial management, 13<sup>th</sup> Edition, Prentice Hall of India (P) Ltd, 2015.</li> <li>3. P V Kulkarni, Financial Management, 14<sup>th</sup> Revised Edition, Himalaya Publication House, Dehradun, 2015</li> </ol>				
<b>Suggested Reading</b>				
<ol style="list-style-type: none"> <li>1. Clive Marsh, Financial Management for Non-Financial Managers, Konganpage, UK, 2017.</li> <li>2. Jeff Madura, International Financial Management, South-Western/Cengage Learning, 2017</li> </ol>				
<b>Web Resources</b>				
<p>www.credit-agricole.fr</p> <p><a href="http://www.poste.it">www.poste.it</a></p> <p>www.klarna.com</p>				

<b>Method of Evaluation</b>			
Internal Evaluation	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz		
	Seminars/ Case Study		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		<b>50 Marks</b>

<b>Course Articulation Matrix</b>															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	PS O1	PS O2	PS O3	PS O4	PSO 5		
<b>CO 1</b>	3	3	3	3	3	2	2	2	3	-	3	2	3	<b>K 1</b>	
<b>CO 2</b>	2	3	3	3	3	2	2	2	3	3	3	3	-	<b>K 2</b>	
<b>CO 3</b>	2	3	3	3	3	2	2	1	2	3	3	2	3	<b>K 3</b>	
<b>CO 4</b>	2	3	3	3	3	2	2	2	-	3	2	3	3	<b>K 4</b>	
<b>CO 5</b>	3	3	3	3	3	3	1	1	3	3	-	2	3	<b>K 5</b>	
<b>Wt. Avg.</b>	2.4	3	3	3	3	2.2	1.8	1.6	<b>2.7</b> <b>5</b>	3	<b>2.7</b> <b>5</b>	2.4	3		
	<b>Overall Weighted average (PO)</b>							<b>2.5</b>	<b>Overall Weighted average (PSO)</b>					<b>2.78</b>	

<b>Weightage for Correlation</b>		
<b><math>0 \leq C \leq 5\%</math></b>	<b>No correlation</b>	<b>-</b>
<b><math>5\% &lt; C \leq 40\%</math></b>	<b>Low / Slight</b>	<b>1</b>
<b><math>40\% &lt; C &lt; 60\%</math></b>	<b>Moderate</b>	<b>2</b>
<b><math>60\% \leq C &lt; 100\%</math></b>	<b>Substantial / High</b>	<b>3</b>

## **PROJECT/INTERNSHIP**

**Semester – VI**

**Total hours: 270**

**Major XVII**

**Total Credits: 15**

### **Course Objective:**

- To acquire practical knowledge on the topic selected by the students related to Commerce.
- To inculcate Research interest among students.

### **Course Outcome:**

**CO – 1:** Practical exposure of the Knowledge gained in the classroom.

**CO – 2:** Experience in preparing Research Report.

### **Methodology:**

The Student shall select a topic for the project work in consultation with the Training Officer of the institution in which they undergo Internship training and also with the guidance of the Faculty member of the course. The topic shall be relevant to the institution in which the internship the student is undergoing the internship.

For the project, the students are required to define an area of investigation, collect relevant data, analyse the data, draw conclusions and make recommendations. The project report will be submitted at the end of the semester. Viva Voce will be conducted for the project work. The Faculty guide and the External examiner shall evaluate the project report during the Viva.

The duration of the internship will be for 30 days. The internship shall be under the joint supervision and the guidance of the Training officer and the Faculty Guide.

### **Assessment:**

- The project report will be assessed for 80 marks.
- There will be external Viva Voce for 20 marks.
- The total marks for the project will be 100 and credits awarded will be 15.

## FINANCIAL LITERACY

<b>Course Code</b>			
<b>Credits</b>	2		
<b>Hours / Cycle</b>	4		
<b>Category</b>	Part –IV	General Course	Theory
<b>Semester</b>	I		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• The course aims to develop familiarity with different aspects of financial literacy such as savings, investment, taxation and insurance.</li> <li>• The course focuses to understand and gain knowledge on the various Post Office Schemes.</li> <li>• To promote financial well-being.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>		<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Develop proficiency for personal and family financial planning.	<b>PO1 – PO8</b>	<b>K1</b>
<b>CO 2</b>	Understand the concept of financial literacy.	<b>PO1 – PO8</b>	<b>K2</b>
<b>CO 3</b>	Analyse and understand financial products.	<b>PO1 – PO8</b>	<b>K3</b>
<b>CO 4</b>	Understand financial market operations.	<b>PO1 – PO8</b>	<b>K4</b>
<b>CO 5</b>	Know about investment planning and investment opportunities.	<b>PO1 – PO8</b>	<b>K5</b>

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Financial Literacy: Concept, Need and Scope; Introduction to Saving and Personal Budgeting; Time value of Money-Meaning.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
II	Investment Planning and Management: Concept, Objectives and importance; Types of Investors; Investment opportunities; Systematic and unsystematic risk.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
III	Financial Services from Post Office: Savings Schemes- Concept, Types; Investment Schemes: SIP, Kissan Vikas Pathra, NSC, PPF, Senior Citizen Savings Scheme; Digital Payment System.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
IV	Stock Market Operations: Concept, Functions; Stock Exchanges in India; Investment and Trading Procedure in Stock Market: Demat Account & Purchasing of securities.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
V	Insurance Planning: Life and General including Medical Insurance.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5

**Prescribed Books/Textbooks:**

1. Gupta L.C., Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.2022
2. Halan, Monika, Lets Talk Money: You've Worked Hard for it, Now Make it Work for you, Harper Business,2023
3. Indian Institute of Banking & Finance, Digital Banking, Taxmann Publications.2019
4. Khan M.Y., Indian Financial system, Tata McGraw Hill, Delhi.2020

**References:**

1. Indian Institute of Banking & Finance, Introduction to Financial Planning
2. Sinha, Madhu, Financial Planning: A Ready Reckoner, McGraw Hill.

**Suggested Reading:**

1. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

**Web Sources :**

1. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. [https://guides.lib.umich.edu/ld.php?content\\_id=11412285](https://guides.lib.umich.edu/ld.php?content_id=11412285)

<b>Method of Evaluation</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	<b>No correlation</b>	-
$5\% < C \leq 40\%$	<b>Low / Slight</b>	1
$40\% < C < 60\%$	<b>Moderate</b>	2
$60\% \leq C < 100\%$	<b>Substantial / High</b>	3

<b>Course Outcomes</b>	<b>Programme Outcomes</b>								<b>Cognitive Level</b>
	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	
<b>CO 1</b>	3	3	3	2	3	2	2	2	<b>K1</b>
<b>CO 2</b>	3	3	3	3	2	3	1	2	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	2	2	2	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	2	2	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	2	1	3	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	2.6	2.8	2.4	1.6	2.2	
<b>Overall weighted average (PO) 2.6</b>									

## INVESTING IN STOCK MARKETS

<b>Course Code</b>			
<b>Credits</b>	2		
<b>Hours / Cycle</b>	4		
<b>Category</b>	Part –IV	General Course	Theory
<b>Semester</b>	I		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. Understand the Structure of Indian Stock Markets</li> <li>2. Differentiate Between Primary and Secondary Markets</li> <li>3. Comprehend Stock Market Players and Brokerage System</li> <li>4. Understand the Importance of Demat Accounts</li> <li>5. Evaluate the Role of Depositories in India</li> </ol>		
<b>CO #</b>	<b>Course Outcome(s)</b>		<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Explain the basics of investing in the stock market.	<b>PO1 – PO8</b>	<b>K1</b>
<b>CO 2</b>	Differentiate between Primary and Secondary Market.	<b>PO1 – PO8</b>	<b>K2</b>
<b>CO 3</b>	Understand different methods of issue of shares.	<b>PO1 – PO8</b>	<b>K3</b>
<b>CO 4</b>	Analyse the different methods of pricing the issue of shares.	<b>PO1 – PO8</b>	<b>K4</b>
<b>CO 5</b>	Develop Demat A/c and Depository Participants managing Demat A/c.	<b>PO1 – PO8</b>	<b>K5</b>

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Indian Stock Markets: Introduction to Indian Stock Markets, History, Organization, Governing body, Functions of stock Exchange, Players in Stock Market, SEBI – Objectives, Role and Powers.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Secondary Markets: Meaning, Objectives, Scope, and Functions of Primary and Secondary Markets- Difference between Primary and Secondary Market, Methods of issue of shares in primary market, methods of pricing the issue of shares in primary market, Listing of shares.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Broker-Meaning, Role and Responsibilities, Brokerage charges. Trading & Settlement- Procedure for Trading – Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss; Types of Trading – Online Trading and Offline Trading.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Demat Account- Meaning and Need for Demat Account, Steps in Opening Demat Account and related documentations.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Depositories in India: National Securities Depository Ltd. (NSDL)- Features and Functions, Central Depository Services Ltd. (CDSL)- Features and Functions.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
<p><b>Prescribed Books/Textbooks:</b></p> <ol style="list-style-type: none"> <li>Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: TataMcGraw Hill Education.</li> <li>Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganathan.</li> <li>M., &amp; Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.</li> <li>Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.</li> </ol>				
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>"Indian Financial System: Markets, Institutions, and Services" by Bharati V. Pathak 6th Edition (August 2023)</li> <li>"Investment Analysis and Portfolio Management" by Prasanna Chandra 6th Edition (2021)</li> <li>"Fundamentals of Investments" by S. Kevin 4th Edition (2015)</li> </ol>				
<p><b>Suggested Reading:</b></p> <ol style="list-style-type: none"> <li>"Financial Markets and Institutions" by Frederic S. Mishkin and Stanley Eakins 9th Edition (2018)</li> </ol>				

**Web Sources :**

1. [https://in.investing.com/?utm\\_source=chatgpt.com](https://in.investing.com/?utm_source=chatgpt.com)
2. [https://www.nseindia.com/?utm\\_source=chatgpt.com](https://www.nseindia.com/?utm_source=chatgpt.com)

<b>Method of Evaluation</b>			
<b>Internal Evaluation</b>	Continuous Internal Assessment Test		<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
<b>External Evaluation</b>	End Semester Examination		<b>50 Marks</b>
<b>Total</b>			<b>100 Marks</b>

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

<b>Course Outcomes</b>	<b>Programme Outcomes</b>								<b>Cognitive Level</b>
	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	
<b>CO 1</b>	3	3	3	2	3	2	2	2	<b>K1</b>
<b>CO 2</b>	3	3	3	3	2	3	1	2	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	2	2	2	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	2	2	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	2	1	3	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	2.8	2.8	2.4	1.6	2.2	
<b>Overall weighted average (PO) 2.6</b>									

## BUSINESS ETHICS & CORPORATE RESPONSIBILITY

<b>Course Code</b>			
<b>Credits</b>	2		
<b>Hours / Cycle</b>	4		
<b>Category</b>	Part - IV	General Course	Theory
<b>Semester</b>	I		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To distinguish between ethics, morals, codes of conduct and the law.</li> <li>• To explore models that supports ethical decision making and their limitations.</li> <li>• To study a series of cases focusing on contemporary issues.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Relate ethical components of managerial decision making.	<b>PO2,PO3</b>	<b>K 1</b>
<b>CO 2</b>	Demonstrate thinking and analytical skills using ethical frameworks.	<b>PO2,PO3,PO5, PO7</b>	<b>K 2</b>
<b>CO 3</b>	Develop upon a range of models to aid ethical decision-making.	<b>PO2,PO3,PO7</b>	<b>K3</b>
<b>CO 4</b>	Analyse their knowledge of ethics to some of the great international ethical debates.	<b>PO2,PO3,PO5</b>	<b>K 4</b>
<b>CO 5</b>	Compare the knowledge of ethics to everyday & Be sensitive to the influence of culture on ethics.	<b>PO2,PO3,PO8</b>	<b>K 5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Ethics: Meaning, Definition, Objectives. Sources, Types – Ethics and Business – Need, Importance, Nature, Scope and Objectives – Myths about Business Ethics – Ethics and the Organisation – Running an ethical business.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Ethics in Marketing: Ethics in areas of advertising- New product pricing-Product packaging and labelling- Personal selling- International marketing- Supply Chain Management – Criticism of ethics in marketing – Establishing ethical standards – Ethics in Retail Business	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Ethics in HRM: Privacy issues – Psychological expectation model – Restructuring and layoffs – Wages empowerment of the weakest and unique – Advancement of women in the workforce – Human Quality Development – Sexual harassment – Discrimination – Whistle Blowing Vs. Organisational loyalty – Employer rights and responsibilities.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Ethics in Production and Operations Management – Ethics in Finance Specific laws that affect retailers.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Ethics in global business – Ethical International decision-making methods – Corporate Responsibility and the environment.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>Prescribed Books/Textbooks :</b>				
<ol style="list-style-type: none"> <li>1. C S V Murthy – Business Ethics – Text and Cases, Himalaya Publishing House, Second edition, 2006.</li> <li>2. Joseph W Weiss, Business Ethics – A Stakeholder and Issues Management Approach – Thomson (South – Western), Third edition, 2003</li> </ol>				
<b>References:</b>				
<ol style="list-style-type: none"> <li>1. Swapna Pradhan, Retailing Management – Text and Cases – Tata McGraw Hill, Second edition, 2004</li> <li>2. Barry Berman and Joel R Evans – Retail Management – A strategic Approach, Prentice Hall of India, Tenth edition, 2006</li> </ol>				
<b>Suggested Reading:</b>				
<ol style="list-style-type: none"> <li>1. Business Ethics and Corporate Social Responsibility by Dr S.S Khanka</li> </ol>				
<b>Web Resources:</b>				
<ol style="list-style-type: none"> <li>2. <a href="https://www.eajournals.org/wp-content/uploads/Business-ethics-and-corporate-social-responsibility-for-business-success-and-growth.pdf">https://www.eajournals.org/wp-content/uploads/Business-ethics-and-corporate-social-responsibility-for-business-success-and-growth.pdf</a></li> <li>3. <a href="https://www.eajournals.org">https://www.eajournals.org</a></li> </ol>				

Method of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Snap Test / Quiz	
	Seminars / Group Discussion / Case Studies	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

Course Outcomes	Course Articulation Matrix													Cognitive Level	
	Programme Outcomes								Programme Specific Outcomes						
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
<b>CO 1</b>	-	3	3	-	-	-	-	-	-	-	-	-	-	-	<b>K 1</b>
<b>CO 2</b>	-	3	3	-	3	-	3	-	-	-	-	-	-	-	<b>K 2</b>
<b>CO 3</b>	-	3	3	-	-	-	3	-	-	-	-	-	-	-	<b>K 3</b>
<b>CO 4</b>	-	3	3	-	3	-	-	-	-	-	-	-	-	-	<b>K 4</b>
<b>CO 5</b>	-	3	3	-	-	-	-	3	-	-	-	-	-	-	<b>K 5</b>
<b>Wt. Avg.</b>	-	<b>3</b>	<b>3</b>	-	<b>3</b>	-	<b>3</b>	<b>3</b>	-	-	-	-	-	-	
	Overall Weighted average (PO) <b>3</b>								Overall Weighted average (PSO) <b>Nil</b>						

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## BUSINESS ENVIRONMENT

Course Code	Will be allotted by COE after the approval in Academic Council		
Credits	2		
Hours / Cycle	4		
Category	Part : IV	General Course	Theory/ Analytical
Semester	I		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> <li>➤ To understand the overview of business environment in India.</li> <li>➤ To discuss the various environment influencing business.</li> </ul>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
<b>On completing the course successfully, the student will be able to</b>			
CO 1	Identifying a foundational understanding of the concept, nature, and significance of the business environment, and to develop their ability to analyze how key external factors—political, cultural, legal, economic, and social environments—influence business operations and decision-making in a dynamic and interconnected world	1,2,3,4,5	K 1
CO 2	Understanding the political environment and examine the role of government in shaping business activities in India, with emphasis on policies, regulations, and the evolving relationship between the public and private sectors in the Indian economic context.	1,2,3,4,5	K 2
CO 3	Examining the social environment of business by exploring India heritage, social attitudes, and organizational structures, and to assess the impact of foreign cultures on domestic business practices and consumer behavior.	1,2,3,4,5	K3
CO 4	Explaining the economic environment and various economic systems, and to analyze how macroeconomic indicators such as GDP, inflation, fiscal deficit, and interest rates influence business strategies, operations, and policy-making.	1,2,3,4,5	K4
CO 5	Reflecting on the structure and functioning of the financial environment, including the financial system, the role of commercial banks, financial institutions, the Reserve Bank of India (RBI), and the stock exchange, and to analyze their collective impact on business operations and economic development	1,2,3,4,5	K5

## SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	The concept of business Environment - its nature and significance – Brief overview of political – cultural – Legal – Economic and Social Environmen	12	1,2,3,4,5	K1,K2,K3,K4,K5
II	Political Environment – Government and Business relationship in India	12	1,2,3,4,5	K1,K2,K3,K4,K5
III	Social Environment – Cultural heritage – Social attitudes – Impact of foreign culture – Types of Social Organisation	12	1,2,3,4,5	K1,K2,K3,K4,K5
IV	Economic Environment – Economic Systems and their impact of business – Macro Economic Parameters like GDP – Fiscal deficit	12	1,2,3,4,5	K1,K2,K3,K4,K5
V	Financial Environment – Financial System – Commercial Banks – Financial Institutions – RBI – Stock Exchange.	12	1,2,3,4,5	K1,K2,K3,K4,K5

### Prescribed Books/Textbooks :

1. Dr.S. Sankaran, Business Environment, Margham Publication 2015
2. K.Aswatappa, Essentials of Business Environment, Himalaya Publishing House 2017

### References

1. Nitish K Sengupta, Government and Business in India, Vikas Publishing 2013
2. Dinesh Chugh, Dr. A.K. Saini, Economic And Social Environment, Gullybaba Publishing House 2019

### Suggested Reading

1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House 2017

### Web Resources

2. [www.gullybaba.com](http://www.gullybaba.com)
3. <https://www.wisdomjobs.com/e-university/business-environment>
4. [www.researchgate.net](http://www.researchgate.net)

Course Outcomes	Course Articulation Matrix														
	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	-	3	3	-	-	-	-	-	-	-	-	-	-	-	K 1
CO 2	-	3	3	-	3	-	3	-	-	-	-	-	-	-	K 2
CO 3	-	3	3	-	-	-	3	-	-	-	-	-	-	-	K 3
CO 4	-	3	3	-	3	-	-	-	-	-	-	-	-	-	K 4
CO 5	-	3	3	-	-	-	-	3	-	-	-	-	-	-	K 5
Wt. Avg.	-	3	3	-	3	-	3	3	-	-	-	-	-	-	
Overall Weighted average (PO) 3									Overall Weighted average (PSO) Nil						

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Snap Test / Quiz		
	Seminars / Group Discussion / Case Studies		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		50 Marks
<b>Total</b>			<b>100 Marks</b>

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## BUSINESS AND COMMERCIAL KNOWLEDGE

<b>Course Code</b>			
<b>Credits</b>	2		
<b>Hours / Cycle</b>	4		
<b>Category</b>	<b>Part - IV</b>	<b>General Course</b>	<b>Theory</b>
<b>Semester</b>	<b>I</b>		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	To develop an understanding of common business and commercial concepts and to keep abreast with developments in the business and commercial world.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the various functions in a Business Organisations.	<b>PO1, PO2, PO3</b>	<b>K1</b>
<b>CO 2</b>	Understand the importance of Business Environment.	<b>PO2, PO3, PO6, PO7</b>	<b>K2</b>
<b>CO 3</b>	Identify the various policies to enhance business	<b>PO2, PO3, PO7, PO8</b>	<b>K3</b>
<b>CO 4</b>	Categorize the significance of organisations facilitating Business	<b>PO2, PO3, PO6</b>	<b>K4</b>
<b>CO 5</b>	Evaluate the elements of business environment in various forms of organisation.	<b>PO2, PO3, PO7</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Business and Commercial Knowledge: An Introduction - Nature of Business – Profession and Employment – Objectives of Business – Economic and Non-Economic Activities – Forms of Business Organisations.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	Business Environment: Micro and Macro Environment – Elements of Micro Environment – Consumers/Customers – Competitors – Organization – Market – Suppliers – intermediaries – Elements of Macro Environment – Demographic – Economic – Political - Legal – Social-Cultural – Technological – Global Environment.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Government Policies for Business Growth: Policies creating conducive business environment such as Liberalization – Privatization – Foreign Direct Investment.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	Organizations Facilitating Business: Indian Regulatory Bodies - Reserve Bank of India (RBI) – Securities Exchange Board of India (SEBI) – Competition Commission of India (CCI) - Insurance Regulatory and Development Authority of India (IRDAI).	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	Indian Development Banks: Industrial Finance Corporation of India (IFCI) – Small Industries Development Bank of India (SIDBI) – Export–Import Bank of India (EXIM Bank) - National Bank For Agriculture & Rural Development (NABARD).	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>

**Prescribed Books/Textbooks**

1. Dr. C.B. Gupta, Business and Commercial Knowledge, Taxmann's,

**References**

2. P.C.Tulsian, Bharat Tulsian, Business Economics and Commercial Knowledge McGraw Hill,
3. G.Sekar & B.Saravanaprasath, Business and Commercial Knowledge, Padhuka's,
4. H.L.Ahuja, Business Economics, S.Chand,

**Web Resources**

1. [www.icaai.org](http://www.icaai.org)
2. [www.taxmann.com](http://www.taxmann.com)
3. [www.caclubindia.co](http://www.caclubindia.co)
4. [www.tcyonline.com](http://www.tcyonline.com)

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz	
	Seminars/ Case Study	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	50 Marks

Course Outcomes	Course Articulation Matrix													Cognitive Level
	Programme Outcomes								Programme Specific Outcomes					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	-	-	-	-		-	-	-	-	-	K 1
CO 2	-	3	3	-	-	2	2	-	-	-	-	-	-	K 2
CO 3	-	3	3	-	-	-	3	3	-	-	-	-	-	K 3
CO 4	-	3	3	-	-	2	-	-	-	-	-	-	-	K 4
CO 5	-	3	3	-	-	-	3	-	-	-	-	-	-	K 5
Wt. Avg.	3	3	3	-	-	2	2.6	3	-	-	-	-	-	
	Overall Weighted average (PO) – 2.76								Overall Weighted average (PSO) Nil					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## Fundamentals in Accounting

<b>Course Code</b>			
<b>Credits</b>		2	
<b>Hours / Cycle</b>		4	
<b>Category</b>		Part - IV	General Course Theory
<b>Semester</b>		I	
<b>Year of Implementation</b>		From the academic year 2025-26 Batch onwards	
<b>Course Objectives</b>		<ul style="list-style-type: none"> <li>• To provide basic and essential knowledge regarding Accounting</li> </ul>	
CO #	Course Outcome(s)	PO Addressed	Bloom's Taxonomy Levels (K1 to K5)
<b>On completing the course successfully, the student will be able to</b>			
CO 1	Explain the concepts and conventions of accounting.	PO2,PO3, PO5,	K1
CO 2	Understand the basic rules of accounting.	PO2,PO3, PO5,	K2
CO 3	Apply the basics of accounting in preparing statements.	PO2,PO3	K3
CO 4	Analyze the transactions and communicate such transactions effectively according to needs of the various users of accounting data.	PO2,PO3, PO5,	K4
CO 5	Assess the accounting procedures.	PO2,PO3, PO5,	K5

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction to Accounting – Meaning – Accounting concepts – Conventions	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4 ,K5</b>
<b>II</b>	Journal – Preparation of subsidiary books.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4 ,K5</b>
<b>III</b>	Ledger Posting and Preparation of Trial Balance.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4 ,K5</b>
<b>IV</b>	Preparation of Trading and Profit and Loss Account and Balance Sheet.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4 ,K5</b>
<b>V</b>	Final Accounts of a Company.	<b>12</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3,K4 ,K5</b>
<b>Prescribed Books/Textbooks :</b>				
<ol style="list-style-type: none"> <li>1. Jain, S.P &amp; Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.</li> <li>2. Gupta, R.L &amp; Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand &amp; Sons, New Delhi, 2016.</li> </ol>				
<b>References:</b>				
<ol style="list-style-type: none"> <li>1. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand &amp;Co., New Delhi, 2016.</li> <li>2. M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4<sup>th</sup> Edition, Mc Graw Hill Education, 2018.</li> </ol>				
<b>Suggested Reading:</b>				
<ol style="list-style-type: none"> <li>1. Kimmel, Weygandt, Kieso, International Student Version, 2018</li> <li>2. T.Horngren Charles, L. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019</li> </ol>				
<b>Web Resources:</b>				
<ol style="list-style-type: none"> <li>1. <a href="https://tallysolutions.com/accounting/fundamentals-of-accounting/#gref">https://tallysolutions.com/accounting/fundamentals-of-accounting/#gref</a></li> <li>2. <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf</a></li> <li>3. <a href="https://corporatefinanceinstitute.com/course/learn-accounting-fundamentals-corporate-finance/">https://corporatefinanceinstitute.com/course/learn-accounting-fundamentals-corporate-finance/</a></li> <li>4. <a href="https://efinancemanagement.com/financial-accounting/fundamentals-of-accounting">https://efinancemanagement.com/financial-accounting/fundamentals-of-accounting</a></li> <li>5. <a href="https://imprezz.in/basic-fundamentals-of-accounting/">https://imprezz.in/basic-fundamentals-of-accounting/</a></li> </ol>				

Method of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>50 Marks</b>
<b>Total</b>		<b>100 Marks</b>

Course Outcomes	Course Articulation Matrix														
	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
<b>CO 1</b>	-	3	3	-	3	-	-	-	-	-	-	-	-	-	<b>K1</b>
<b>CO 2</b>	-	3	3	-	3	-	-	-	-	-	-	-	-	-	<b>K2</b>
<b>CO 3</b>	-	3	3	-	-	-	-	-	-	-	-	-	-	-	<b>K3</b>
<b>CO 4</b>	-	3	3	-	3	-	-	-	-	-	-	-	-	-	<b>K4</b>
<b>CO 5</b>	-	3	3	-	3	-	-	-	-	-	-	-	-	-	<b>K5</b>
<b>Wt. Avg.</b>	-	<b>3</b>	<b>3</b>	-	<b>3</b>	-	-	-	-	-	-	-	-	-	
	Overall Weighted average (PO) <b>3</b>								Overall Weighted average (PSO) - Nil						

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## Environmental Studies

<b>Course Code</b>			
<b>Credits</b>	2		
<b>Hours / Cycle</b>	4		
<b>Category</b>	Part IV	Elective	Theory
<b>Semester</b>	III Humanities & IV Sciences		
<b>Year of Implementation</b>	From the academic year 2025-26 Batch onwards		
<b>Course Objectives</b>	<p>To insist a sense of responsibility about environment and a personal commitment to protect and preserve the environment</p> <p>To create 'green consciousness' among students through teaching and various innovative methods</p> <p>To create awareness among students about biodiversity conservation and local environmental issues.</p> <p>To promote the collaboration with other organizations and associations to solve local environmental problems</p> <p>To perform actions to improve the campus environment</p>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Understand the basics, various strategies and resources on the earth.	<b>PSO2,PSO5</b>	<b>K1</b>
<b>CO 2</b>	Recognize how system works and illustrate and interpret the resource/Ecosystem types.	<b>PSO2,PSO5</b>	<b>K2</b>
<b>CO 3</b>	Learn the bio-components, threats such as pollution, population, diseases and others with the knowledgeable to select develop strategies and solve the issues.	<b>PSO2,PSO5</b>	<b>K3</b>
<b>CO 4</b>	Classify the Ecosystem and analyze the ecosystem principles and its interdependence and make a comparison and evaluate of the ecosystem.	<b>PSO2, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Evaluate various issues of environment and the issues caused by several agencies, communities etc., thereby design, prioritize and build the future environment.	<b>PSO2,PSO5</b>	<b>K5 &amp; K6</b>

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
<b>I</b>	<p><b>Nature of environmental studies &amp; Natural Resources</b></p> <p>Introduction to Environmental Studies - Definition, scope and importance, Need for public awareness.</p> <p>Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.</p> <p>Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.</p> <p>Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.</p> <p>Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.</p> <p>Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.</p> <p>Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.</p>	<b>10</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	<p><b>Ecosystem</b></p> <p>Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction to types, characteristic features, structure and function of the following ecosystem. Forest ecosystem, Grassland ecosystem, Desert ecosystem and Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)</p>	<b>6</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	<p><b>Biodiversity and its conservation</b></p> <p>Introduction &amp; Definition of Biodiversity: genetic, species and ecosystem diversity. Bio geographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation, Hot-spots of</p>	<b>8</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>

	biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India (3Plants & 3 Animals). Conservation of biodiversity: In- situ and Ex-situ conservation of biodiversity.			
<b>IV</b>	<p><b>Environmental Pollution &amp; Social Issues of the Environment</b></p> <p>Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards. Solid waste Management Causes, effects and control measures of urban and industrial wastes. Awareness on Food Waste Management in Public Gathering (My Waste – My Responsibility). Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides. Creation of Sustainable Development From Unsustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case Studies Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act Wildlife Protection Act, Forest Conservation Act</p> <p>Issues involved in enforcement of environmental legislation and Public awareness.</p>	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	<p><b>Human Population and the Environment &amp; case studies</b></p> <p>Population growth, variation among nations, Population explosion – Family Welfare Programme. Environment and human health.</p> <p>Human Rights. Value Education. HIV/AIDS.</p> <p>Women and Child Welfare. Role of Information Technology in Environment and human health.</p> <p>Case Studies</p> <ul style="list-style-type: none"> <li>• Visit to a local area to document environmental assets river/forest/grassland/hill/mountain</li> <li>• Visit to a local polluted site- Urban/Rural/Industrial/Agricultural</li> <li>• Study of common plants, insects, birds.</li> <li>• Study of simple ecosystems-pond, river, hillslopes, etc.</li> </ul>	<b>21</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5,K6</b>

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**Prescribed Books/Textbooks:**

1. Agarwal, K.C, Environmental Biology, Nidi Publ. Ltd. Bikaner, 2001
2. Asthana, D. K, Text Book of Environmental Studies. S. Chand Publishing, 2006
3. Basu, M., Xavier, S, Fundamentals of Environmental Studies, Cambridge University Press, India, 2016
4. Bharucha, E, Textbook of Environmental Studies for Undergraduate Courses. Third edition. Orient Blackswan Pvt. Ltd, 2021.

**References:**

1. Bharucha Erach, The Biodiversity of India (Vol. 1). Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, 2002
2. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R). OUP India, 2001
3. Odum, E.P., Fundamentals of Ecology. Fifth Edition. Cengage Learning India Private Limited., 2005

**Suggested Reading:**

1. Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc., 1989
2. Gleick, H.P., Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press., 1993
3. Heywood, V.H & Waston, R.T, Global Biodiversity Assessment. Cambridge Univ. Press., 1995
4. Rao M.N. & Datta, A.K., Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd., 1987
5. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut., 2001

**Web Resources:**

1. [www.moef.gov.in/en](http://www.moef.gov.in/en)
2. [www.undp.org](http://www.undp.org)
3. [www.fauna-flora.org](http://www.fauna-flora.org)
4. [www.worldwildlife.org](http://www.worldwildlife.org)

<b>Method of Evaluation</b>														
<b>Internal Evaluation</b>	Continuous Internal Assessment Test													<b>50 Marks</b>
	Assignments / Quiz / Ad zap / Open Book test													
	Seminars / Video recording													
	Attendance and class Participation													
<b>External Evaluation</b>	End Semester Examination													<b>50 Marks</b>
<b>Total</b>													<b>100 Marks</b>	
<b>Course Articulation Matrix</b>														
<b>Course Outcomes</b>	<b>Programme Outcomes</b>								<b>Programme Specific Outcomes</b>					<b>Cognitive Level</b>
	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	
<b>CO 1</b>	2	3	2	3	3	1	3	2	-	3	-	-	3	<b>K1</b>
<b>CO 2</b>	2	3	2	3	3	1	3	2	-	3	-	-	3	<b>K2</b>
<b>CO 3</b>	2	3	2	3	3	1	3	2	-	3	-	-	3	<b>K3</b>
<b>CO 4</b>	2	3	2	3	3	1	3	2	-	3	-	-	2	<b>K4</b>
<b>CO 5</b>	2	3	2	3	3	1	3	2	-	2	-	-	2	<b>K5</b>
<b>Wt. Avg.</b>	2	3	2	3	3	1	3	2	-	2.6	-	-	2.6	
<b>Overall Weighted average (PO)</b>									<b>Overall Weighted average (PSO)</b>					
2.7									2.7					

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	<b>No correlation</b>	-
$5\% < C \leq 40\%$	<b>Low / Slight</b>	1
$40\% < C < 60\%$	<b>Moderate</b>	2
$60\% \leq C < 100\%$	<b>Substantial / High</b>	3

## PRINCIPLES OF MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>	<b>3</b>		
<b>Hours / Cycle</b>	<b>4</b>		
<b>Category</b>	<b>Part IV</b>	<b>Interdisciplinary</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>		
<b>Year of Implementation</b>	<b>From the academic year 2020-2021 – LOCF 2023-24 onwards</b>		
<b>Course Objectives</b>	To provide an insight into the various functions of a manager and management practices applied in an organization		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Label the concepts of management knowhow in real business situations.	<b>PSO1, PSO2, PSO3, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Demonstrate the roles and various management functions.	<b>PSO1, PSO2, PSO3, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Identify the general skills to carry out managerial responsibilities.	<b>PSO1, PSO2, PSO3, PSO4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Analyse the application of principles and practices of management	<b>PSO1, PSO2, PSO3, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Assess the complexities in managing the business.	<b>PSO1, PSO2, PSO3, PSO4, PSO5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Management: Meaning –Function- Management as a Science or an Art or Profession – Contributions by F.W. Taylor, Henry Fayol, Elton Mayo, Peter Drucker.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1 , K2,K3,K4,K5</b>
<b>II</b>	Planning: Importance – Process – Limitations - Types of Plans – Objectives – MBO – Policies – Procedures – Strategies – Programmes – Obstacle to Effective Planning – Forecasting – Techniques – Decision Making.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3, K4, K5</b>
<b>III</b>	Organizing: Principles – Organisation structure – Line and Staff – Organisational charts and manuals – Delegation & Decentralization – Span of management - Authority and Responsibility.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3, K4, K5</b>
<b>IV</b>	Staffing: Manpower Planning – Recruitment – Sources of Recruitment – Selection - Process – Training – On the job methods – Off the job methods – Promotion.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	Direction: Principles of Direction– Motivation – Theories of Motivation – Maslow, Herzberg, Mc Gregor, Mc Clelland – Theory X, Theory Y, Theory Z - Leadership: Theories – Styles – Communication: Types – Barriers.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1,K2,K3,K4,K5</b>
<b>Prescribed Books/Textbooks</b>				
1. Gupta, C.B. Management Theory & Practice, Sultan Chand & Sons, New Delhi. 2019				
<b>References</b>				
1. Prasad, L.M. Principles & Practice of Management, Sultan Chand & Sons, New Delhi 2020				
2. Tripathi, P.C. & Reddy, P.N. Principles of Management, Tata Mac Graw Hill, New Delhi. 2020				
3. Weirich and Koontz, Management-A Global Perspective .15 <sup>th</sup> edition 2019				
<b>Suggested Reading</b>				
1. Sundar, k. Principles of Management, Vijay Nicole Imprints Pvt.Ltd., Chennai 2014				
2. Ivancevich, Management, Mc Graw Hill, 1997.				
<b>Web Resources</b>				
1. <a href="http://www.toppr.com">www.toppr.com</a>				
2. <a href="http://www.aima.in">www.aima.in</a>				
3. <a href="http://12books.lardbucket.org">12books.lardbucket.org</a>				

<b>Method of Evaluation</b>		
Internal Evaluation	Continuous Internal Assessment Test	<b>50 Marks</b>
	Assignments / Quiz	
	Seminars/ Case Study	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	<b>50 Marks</b>

<b>Course Articulation Matrix</b>														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	P O1	P O2	P O3	P O4	P O5	P O6	PO 7	PO 8	PS O1	PS O2	PS O3	PS O4	PSO 5	
<b>CO 1</b>	3	3	2	-	3	3	2	-	3	2	3	-	3	<b>K1</b>
<b>CO 2</b>	3	3	2	-	3	3	2	-	3	2	3	-	3	<b>K2</b>
<b>CO 3</b>	2	3	3	3	3	3	2	1	3	3	3	2	2	<b>K3</b>
<b>CO 4</b>	2	3	3	-	3	3	2	-	3	2	3	-	3	<b>K4</b>
<b>CO 5</b>	2	3	3	3	3	3	2	1	3	3	3	1	2	<b>K5</b>
<b>Wt. Avg.</b>	2.4	3	2.6	3	3	3	2	1	3	2.4	3	1.5	2.6	
<b>Overall Mapping of PO</b>							<b>2.5</b>		<b>Overall Mapping of PSO</b>					<b>2.5</b>

<b>Weightage for Correlation</b>		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

## CAPITAL MARKET

<b>Course Code</b>			
<b>Credits</b>		<b>3</b>	
<b>Hours / Cycle</b>		<b>4</b>	
<b>Category</b>	<b>Part</b>	<b>General Elective</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>		
<b>Year of Implementation</b>	<b>From the academic year 2020-2021 – LOCF 2023-24 onwards</b>		
<b>Course Objectives</b>	To develop an understanding of significant provisions of select capital market Knowledge acquire the ability to address basic application-oriented issues.		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Recall the framework of modern portfolio theory and investment analysis.	<b>PSO1,PSO2, PSO3, PSO5</b>	<b>K1</b>
<b>CO 2</b>	Demonstrate and understand capital market operations	<b>PSO1,PSO2, PSO3, PSO5</b>	<b>K2</b>
<b>CO 3</b>	Apply the operations of modern secondary market institutions as influenced by different market structures, regulatory regimes and degree of international openness.	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K3</b>
<b>CO 4</b>	Discover and communicate effectively using standard primary market and financial market terminology.	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K4</b>
<b>CO 5</b>	Appraise the process of concepts and the requirements of money market related services	<b>PSO1,PSO2, PSO3,PSO4, PSO5</b>	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Financial Markets- Classification of Financial markets - Capital market- Importance of capital market- Classification of capital market.	<b>12</b>	CO1 CO2 CO3 CO4 CO5	<b>K1,K2, K3,K4</b>
<b>II</b>	New Issues Market- Meaning – Distinctions and relationship- New Issue market and Stock exchange – Function of NIM- Instruments of Issues- Players in the NIM- Recent Trends.	<b>12</b>	CO1 CO2 CO3 CO4 CO5	<b>K3,K4</b>
<b>III</b>	Secondary market- Stock exchanges in India – Organization- Listing of securities- Group A, Group B, Group C – Listing procedure – Criteria for listing – Listing Obligations- Stock Brokers – Kindsof Brokers.	<b>12</b>	CO1 CO2 CO3 CO4 CO5	<b>K1,K2,K3,K4</b>
<b>IV</b>	Trading in stock exchanges- Methods of trading- Kinds of Transaction- Genuine Trading vs Speculative trading - Kinds of Speculators – Speculative Transactions- Recent Development.	<b>12</b>	CO1 CO2 CO3 CO4 CO5	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	SEBI – Objectives – Functions – Powers – (SEBI Guidelines: Primary market, Secondary Market – FII- Bonus Issues, Rights Issue, Debentures, Underwriters), Investor Protection. OTCEI – Features, Trading in OTCEI, listing on OTCEI, NSE- features – BSE.	<b>12</b>	CO1 CO2 CO3 CO4 CO5	<b>K3,K5</b>
<b>Prescribed Books/Textbooks</b>				
1. VA Avadhani, Capital Markets, Himalaya Publishing House, 2008				
2. Frank J Fabozzi, Capital Markets: Institutions and Instruments, Franco Modigliani, Prentice Hall, 2008				
<b>References</b>				
1. M.Y.Khan, Financial services, Tata Mc Graw Hill				
2. P.Mohana Rao & R.L. Hyderabad, Financial Services, Deep&Deep Publications (P) L				
<b>Suggested Reading</b>				
1. V.K.Bhalla, Management of financial services, Anmol Publications Pvt Ltd				
2. E.Gordon & K.Natarajan, Financial markets and services, Himalaya Publications				
3. Promod Mantravadi, Financial services, ICFAI Publications.				
<b>Web Resources</b>				
<a href="http://ciel.co.in">http://ciel.co.in</a>				
<a href="http://www.elearmarkets.com">www.elearmarkets.com</a>				
<a href="http://www.mcxindia.com">www.mcxindia.com</a>				

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz		
	Seminars/ Case Study		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		50 Marks

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3	PS O4	PS O5		
CO 1	3	3	2	-	3	2	2	2	3	2	2	-	3	K1	
CO 2	2	3	2	-	3	3	2	2	2	3	2	-	1	K2	
CO 3	3	3	3	2	3	2	3	2	2	3	3	3	3	K3	
CO 4	3	3	3	3	3	2	2	2	3	2	3	2	3	K4	
CO 5	2	3	2	2	3	3	2	3	2	2	3	2	3	K5	
Wt. Avg.	2.6	3	2.4	2.3	3	2.4	2.2	2.2	2.4	2.4	2.6	2.3	2.6		
	Overall mapping of PO								2.2 1	Overall mapping of PSO					2.4 6

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

