

DEPARTMENT OF COMMERCE

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

B.COM

2024 - 2025



MADRAS CHRISTIAN COLLEGE (AUTONOMOUS)

College with Potential for Excellence
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

The Madras Christian College defines the philosophy underpinning its academic programmes and student life experience on campus through the Graduate Attributes (GA), that describe the knowledge, competencies, values and skills students imbibe for holistic development and contribution to society. These attributes encompass characteristics that are transferable beyond the domain of study into the national and international realm fostered through curricular, co-curricular and extra-curricular engagements.

GA 1: Intellectual Competencies

- Graduates of MCC have a comprehensive and incisive understanding of their domain of study as well as the capability for cross-disciplinary learning.
- 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.
- Forming independent individual opinions regarding academic cores and socially relevant issues

GA 2: Professional Ethics

- Graduates of MCC develop ethical and professional behaviour, which will be demonstrated in their chosen careers and constructive citizenship roles.
- They imbibe intellectual integrity and ethics in scholarly engagement and develop a spirit of inclusiveness through interactions with people of special needs and diversity.

GA3: Leadership Qualities

- Graduates of MCC inculcate leadership qualities & attitudes, and team behaviour along democratic lines through curricular, co-curricular and extra-curricular activities
- They develop managerial and entrepreneurial skills to ideate and create new opportunities along with career readiness and capacity to take up various competitive exams.

GA 4: Holistic Skill Development

- Graduates of MCC develop critical thinking, problem-solving, effective communication, emotional and social skills

- They develop digital competency to live, learn and serve in society.

GA 5: Cross-Cultural Competencies

- 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.
- They develop a global perspective through contemporary curriculum, culture, language and international exchange programmes

GA 6: Service-Oriented Focus

- Graduates of MCC have sensitivity to social concerns and a conviction toward social justice through a commitment to active social engagement.
- They are endowed with a strong sense of environmental awareness through the curriculum and campus eco-system.

GA 7: Value-Based Spiritual Development

- Graduates of MCC are rooted in the principles of ethical responsibility and integrity permeated with Christian values leading to the building of character.
- They develop virtues such as love, courage, unity, brotherhood, industry and uprightness.

Programme Outcomes

Programme Outcomes (POs) of Madras Christian College define the minimum level that students are expected to do, achieve and/or accomplish in order to graduate from a particular programme. These Outcomes are a framework to assess the nature of learning activity experienced within the programme.

POs for Under Graduate Programmes

UG Programmes are designed to have the following outcomes:

On successful completion of the Undergraduate programme, the students will be able to

PO	PO	Description of PO	Mapped with GA
PO 1	Language Skills	<ul style="list-style-type: none">• Demonstrate oral and written skills to effectively communicate in English and Languages of their choice• Apply reading and listening skills to facilitate access to knowledge resources and understanding	GA1, GA4, GA5
PO 2	Domain Knowledge	<ul style="list-style-type: none">• Acquire knowledge of basic concepts, theories and processes through study of core courses in respective programmes• Apply and Analyze domain specific knowledge to emerging areas of academia and industry• Assess, adapt and develop domain specific transferrable skills to new/unfamiliar context	GA1, GA3, GA4, GA5
PO 3	Interdisciplinary knowledge	<ul style="list-style-type: none">• Identify and determine relationships across disciplines• Acquire and apply interdisciplinary knowledge for holistic academic development	GA1, GA4
PO 4	Digital Skills	<ul style="list-style-type: none">• Acquire computer skills and their application relevant to classroom and self-directed web-based learning• Familiarize with and use domain-related software resources, computational skills and digital tools for data analysis, visualization and interpretation	GA1, GA2, GA3, GA4, GA6

		<ul style="list-style-type: none"> Ethically apply digital skills to creatively communicate a wide range of ideas and issues related to academic experiences 	
PO 5	Analytical skills	<ul style="list-style-type: none"> Develop the ability to think critically and relate learning to academic, professional and real-life problem solving Apply empirical knowledge and skills to identify and collect quantitative and qualitative data to analyze and formulate evidence-based suggestions and solutions 	GA1, GA2, GA4, GA6
PO 6	Academic writing & Presentation skills	<ul style="list-style-type: none"> Formulate and document results obtained in laboratory, case studies, project work, field work and internships Effectively communicate through engaging presentations using methodologies appropriate to the discipline 	GA1, GA4, GA5
PO 7	Innovation and Creativity	<ul style="list-style-type: none"> Demonstrate transferable capabilities and intrapreneurial skills that are relevant to the industry and other employment opportunities Develop entrepreneurial skills and generate intellectual property 	GA1, GA2, GA3
PO 8	Social Engagement and Responsibility	<ul style="list-style-type: none"> Demonstrate the ability to link classroom learning with social concerns through service learning and outreach programmes. 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. Appreciate environmental consciousness and sustainability Draw valuable insights from one's own spiritual tradition and that of others for peaceful coexistence and general wellbeing 	GA1, GA2, GA5, GA6, GA7

PROGRAM SPECIFIC OUTCOMES (PSO's)

At the time of graduation they would be able to:

PSO #	Statement	Mapped with PO#
PSO 1	Gaining knowledge in domain and interdisciplinary areas and apply them in managing business environment with social responsibility.	1,2,3,4,5,6,7,8
PSO 2	Develop professional knowledge, technical and analytical skills in the areas of Accounting and Finance, Marketing, HR, Taxation, Management, Law, Operations research etc.	1,2,3,4,5,6,7,8
PSO 3	Construct strong foundation for critical thinking and apply it in Business and profession	1,2,3,4,5,6,7,8
PSO 4	Develop professional competencies and entrepreneurial skills in the competitive and challenging global business environment	1,2,3,4,5,6,7,8
PSO 5	Acquire and develop employability skills and to equip them for Professional Qualification with Social responsibility	1,2,3,4,5,6,7,8

Curriculum Template for B.Com
(Effective from – Academic Year 2024-2025)

Semester	Part	Course code	Course title	Instruction hours per Cycle	Duration of exam	Marks			Credits
						ICA	ESE	Total	
I	I		Language-I	4		50	50	100	3
I	II		English-I	4		50	50	100	3
I	III		Financial Accounting	5		50	50	100	5
I	III		Business Law	5		50	50	100	4
I	III		Business Statistics & Operations Research I	6		50	50	100	5
I	IV		Elements of E-Commerce	4		50	50	100	2
I	IV		Value Education I	2		50	50	100	1
II	I		Language-II	4		50	50	100	3
II	II		English-II	4		50	50	100	3
II	III		Company Law	5		50	50	100	4
II	III		Business Communication	5		50	50	100	4
II	III		Business Statistics & Operations Research II	6		50	50	100	5
II	IV		Elements of E-Commerce	4		50	50	100	2
II	IV		Value Education II	2		50	50	100	1
III	III		Corporate Accounting	6		50	50	100	4
III	III		Contemporary Management	6		50	50	100	5
III	III		Principles of Marketing	6		50	50	100	4
III	III		Business Economics & Finance I	6		50	50	100	5
III	IV		Environmental Studies	4		50	50	100	2
III	IV		Personality Development	2					-
IV	III		Human Resource Development	6		50	50	100	5
IV	III		Insurance	6		50	50	100	5
IV	III		Computerised Accounting	6		50	50	100	5
IV	III		Business Economics & Finance II	6		50	50	100	5
IV	IV		Retail Marketing	4		50	50	100	3
IV	IV		Personality Development	2		50	50	100	3
V	III		Cost Accounting	6		50	50	100	5
V	III		Income Tax Law & Practice	6		50	50	100	5
V	III		Advertising Management	6		50	50	100	4
V	III		Auditing & Assurance	6		50	50	100	4
V	IV		Computer Training	2		50	50	100	3
V	IV		Personal Finance Planning	4		50	50	100	3
VI	III		Management Accounting	6		50	50	100	5
VI	III		Goods and Services Tax	6		50	50	100	5
VI	III		Entrepreneurship Development	6		50	50	100	5
VI	III		Banking Theory, Law and Practice	6		50	50	100	4
VI	III		Logistics and Supply Chain Management / Investment Management	6		50	50	100	5
VI	V		Extension Activities	-		-	-	-	1
Total Credits									140

Curriculum Overview Table		
Part	Credits	Hours / Cycle
I	6	8
II	6	8
III – Core theory (mandatory)	82	104
III – Core Practical	5	6
III – Allied theory	20	24
IV - GC	4	8
IV - GE	3	4
IV – ID	3	4
IV – EVS	2	4
IV – Computer Training	3	2
IV – Personality Development	3	4
IV – Value Education	2	4
V – Extension Activity	1	-
Total	140	

FINANCIAL ACCOUNTING

Course Code			
Credits	5		
Hours / Cycle	5		
Category	Part	Core	Theory
Semester	I		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objective	To acquaint students with the accounting concepts, tools and Techniques influencing business organizations		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Recall the accounting concepts and tools to analyse the financial position of business	1,2,3,4,5	K1
Co -2	Understand the financial accounting problems	1,2,3,4,5	K2
Co -3	Assess the procedures to prepare financial accounting problems	1,2,3,4,5	K3
Co -4	Analyse financial accounting problems	1,2,3,4,5	K4
Co -5	Evaluate financial accounting problems	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Single Entry System Single Entry – Difference between single entry system and double entry system-Ascertainment of Profit – Methods–Net Worth method, Conversion method- meaning, objectives, steps</p> <p>Depreciation Accounting Depreciation Accounting: Depreciation of various Assets – Methods – SLM – WDM – (Conversion) Sinking fund – Depreciation Reserves and Provisions – Renewal and Replacement method – Insurance Policy Method – Retrospective Effect.</p>	15	1,2,3, 4,5	K1, K2, K3, K4,K5
II	<p>Hire Purchase Systems Introduction; Meaning; Hire Purchase Act 1972-Important definitions; Hire purchase agreement; - Hire purchase price-Hire purchase charges-Right of the hirer -Termination -Rights of the owner - Calculation of interest - Calculation of cash price; Calculation of instalment - Use of annuity value - Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor – Default and Repossession.</p>	15	1,2,3, 4,5	K1, K2, K3, K4,K5
III	<p>Branch Accounting Branch Accounting -Preparation of Branch account, Branch Trading and P&L account (at cost & at Invoice Price) - Normal and abnormal losses - Preparation of Branch Stock adjustment account (at cost & at IP)- normal and abnormal losses (Accounting for Dependent Branch, Accounting for Independent Branch).</p>	15	1,2,3, 4,5	K1, K2, K3, K4,K5
IV	<p>Departmental Accounting Meaning and Objective of Departmental Accounts - Basis for allocation of expenses - Preparation of Departmental Trading and Profit and Loss Account - Inter-departmental transfer at cost or selling price.</p>	15	1,2,3, 4,5	K1, K2, K3, K4,K5
V	<p>Conversion to Limited Liability Partnership (LLP) LLP: Conversion & Compliance - LLP vis-a-vis Other Entities-Model LLP Agreement - LLP for Real Estate Projects - Scope for Litigation in case of Limited Liability Partnerships - Professionals' liability in LLPs : Limits of limitation.</p>	15	1,2,3, 4,5	K1, K2, K3, K4,K5

<p>Prescribed Books/Textbooks Anilkumar, Rajeshkumar & Mariyappa (2020). Financial Accounting. Himalaya Publishing House. Grewal and Gupta (2016). Advanced Accounting. S.Chand & Co.Ltd.</p>
<p>References Jain, S.P. & Narang, K.L. (2020). Financial Accounting. Kalyani Publishers. Maheswari, S.N. (2015). Financial Accounting. Vikas Publication. Monga J.R., and Bahadur Raj. (2022). Financial Accounting; Scholar Tech Press.</p>
<p>Suggested Reading Radhaswamy and Gupta, R.L (2014) , Advanced Accounting. S.Chand & Co.Ltd. Tulasian, P.C. (2016). Introduction to Accounting. S.Chand & Co.Ltd.</p>
<p>Web Resources https://www.frascanada.ca/en/acsb https://www.icaai.org/post/accounting-standards-board https://www.ifrs.org/groups/international-accounting-standards-board/</p>

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	3	3	3	3	3	3	3	3	3	3	3	1	1	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	1	1	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	2.2	2.2	
	3.00								2.68					

BUSINESS LAW

Course Code			
Credits	4		
Hours / Cycle	5		
Category	Part	Core	Theory
Semester	I		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<p>To understand the nature and objectives of Business law and the important terms involved in the formation of a contract.</p> <p>To gain knowledge about persons competent to enter into a contact and the provisions for free consent while entering into a contract.</p> <p>To know the legal formalities for Performance, Discharge, and Remedies for Breach of contracts</p> <p>To be acquainted with the provisions of Sale of Goods Act and Contract of Agency.</p> <p>To create awareness about Consumer protection act.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Recall the significance of the basic provisions of Business law and contracts relating to it.	1, 2, 3,4, 5	K1
CO 2	Understand with the provisions relating to Business law	1, 2, 3, 4, 5	K2
CO 3	Apply the provisions of Business law for various contracts	1, 2 ,3, 4, 5	K3
CO 4	Analyse the contracts relating to Business law	1, 2, 3, 4, 5	K4
CO 5	Evaluate the rights and redressal measures available in Business law	1, 2,3, 4, 5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Formation of Contract, Offer and Acceptance - Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement. Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance.	15	1,2,3,4,5	K1, K2, K3,K4, K5
II	Consideration, Capacity, Free Consent and Legality of Object - Consideration- Definition - Types- Essentials. Capacity of Parties - Definition - Persons competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.	15	1,2,3,4,5	K1, K2, K3,K4, K5
III	Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.	15	1,2,3,4,5	K1,K2, K3,K4,K5
IV	Sale of Goods Act - Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller. Contract of Agency: Creation – Rights & Duties – Termination	15	1,2,3,4,5	K1,K2, K3,K4,K5
V	Consumer Protection Act 2019 – Rights of Consumers – Three tier grievance redressal machinery – Alternate dispute redressal – E-Complaints – Central consumer protection authority – Product liability – Penal consequences – Unfair trade practices – Penalties for misleading advertisements – Endorsers' liability.	15	1,2,3,4,5	K1,K2, K3,K4,K5

Prescribed Books/Textbooks Kapoor N.D (2019), Business Law, Sultan Chand & Sons Balachandran V, Thothadri S.(2010), Business Law, Vijay Nicole Imprints Pvt. Ltd. Srinivasan M.R (2018), Business Law, Margam Publications
References Pillai, R.S.N., Bhagavathi, (1999).Business Law. S Chand & Co. Shukla, M.C. (2010). A Manual of Mercantile Law. S Chand & Co Arora, Sushma and Dikshit, Satyajit, (2017). Business Laws. Taxmann's
Suggested Reading Bare Act Indian Contract Act Bare Act Sale of Goods Act Bare Act Consumer Protection Act
Web Resources http:// www.indiacode.nic.in http://www.legalserviceindia.com http://chdsla.gov.in/right_menu/act/pdf/consumer.pdf https://lawbhoomi.com/agency-under-indian-contract-act-concept-parties-essentials-and-creation/

Course Articulation Matrix														
Course Outcome	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	2	2	2	2	2	2	2	2	2	2	K1
CO 2	2	3	3	2	3	3	2	3	3	3	3	3	3	K2
CO 3	2	3	3	2	3	3	2	3	3	3	3	3	3	K3
CO 4	2	3	3	2	3	3	2	3	3	3	3	3	3	K4
CO 5	2	3	3	2	3	2	2	3	3	3	3	3	3	K5
Wt. Avg.	2	3	3	2	2.8	2.6	2	2.8	2.8	2.8	2.8	2.8	2.8	
	2.53								2.8					

BUSINESS STATISTICS AND OPERATIONS RESEARCH – I

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	II		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the applications of Interpolation and Extrapolation. • To apply the Probability Techniques in Business Decisions • To forecast the trend of Business Performances • To use the Transportation Models in Business Situations. • To apply the techniques of game theory and transportation models in business decisions. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Recall, define and relate to the techniques of descriptive statistics, index numbers, time series and LPP and Network analysis with business problems	1,2,3,4,5	K1
Co -2	Understand, explain and interpret the statistical inference of business data	1,2,3,4,5	K2
Co -3	Apply the techniques taught to solve the business problems and develop solutions.	1,2,3,4,5	K3
Co -4	Analyse and provide inference for the data using descriptive statistics, index numbers, time series and operations research models in business decision making.	1,2,3,4,5	K4
Co -5	Evaluate and design business solutions using the techniques taught.	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Measures of central tendency– Mean – Median – Mode - Measures of variability–Standard Deviation - Mean Deviation – Range – Variance Applications of Descriptive statistics in Business Problems.	18	1,2,3,4,5	K1, K2, K3, K4, K5
II	Index Numbers Classification; Construction of Index numbers; Methods of constructing index numbers - simple aggregative method- simple average of price relative method, weighted index methods, Fischer's ideal Index- consumer price index number- problems.	18	1,2,3,4,5	K1, K2, K3, K4, K5
III	Time Series Analysis of Time Series – Components – Secular Trend - Seasonal Variation, Cyclical Variations, Irregular Variations – Measurement of Trend – Freehand, Semi-Average - Moving Averages - Least Squares; Measurement of Seasonal Variation – Simple Average - Ratio – to - Trend method - Ratio to Moving Average Method – Link Relative Method.	18	1,2,3,4,5	K1, K2, K3, K4, K5
IV	Operations Research - Linear Programming Operations Research – meaning, scope and characteristics - Introduction to Linear programming problems (LPP)–Business Problem formulation - graphical method of LPP model -Simplex method of solving LPP	18	1,2,3,4,5	K1, K2, K3, K4, K5
V	Network analysis Network analysis- Introduction – CPM –WBS - Network Diagram Path – Calculation of float – Identification of Critical path - PERT Network – Time Estimates – Calculation of estimated time – Standard deviation – Probability of completion - Minimum Project Duration and Cost	18	1,2,3,4,5	K1, K2, K3, K4, K5

<p>Prescribed Books/Textbooks</p> <p>Gupta S.C. (2018). Fundamentals of Statistics (7th Edition) Himalaya Publishing House. Gupta S.P. (2019) Statistical Methods, (46th Revised edition) Sultan Chand & Son. Kapoor VK, (2013). Operations Research for Management, Sultan Chand Publications.. Vittal P.R. (2001) Business Statistics (First Edition), Margham Publications.</p>
<p>References</p> <p>Ken Black, (2012). Applied Business Statistics: Making Better Business Decision (7th edition). Wiley India. Srinivasan. G (2017). Operations Research Principles and Applications (3rd Edition). PHI Publications. Dr. S.P. Gupta, Dr. P.K. Gupta, Dr. Man Mohan (6th Edition) Business Statistics And Operations Research , Sultan Chand & Sons.</p>
<p>Suggested Reading</p> <p>Panneerselvam R (2010). Operations Research. Prentice Hall Publications Kapoor VK (2011). Operations Research for Management. Sultan Chand Publications David M. Levine, David F. Stephan, et al.(7th edition, 2017) Business Statistics: A First Course , Pearson Education.</p>
<p>Web Resources</p> <p>https://www.theorsociety.com/resource-centre/teaching-resources/ https://usiu-ke.libguides.com/c.php?g=1082700&p=7891487 https://easynotes4uonlinestudy.com/product/business-statistics-and-operations-research-ebook-notes-ugc-net-management/</p>

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	3	3	3	2	3	3	2	2	3	3	2	3	3	K1
CO 2	3	3	3	2	3	3	3	2	3	3	2	3	3	K2
CO 3	2	3	3	2	3	3	3	2	3	3	2	3	3	K3
CO 4	2	3	3	2	3	3	3	2	3	3	2	3	3	K4
CO 5	2	3	3	3	3	3	3	2	3	3	2	3	3	K5
Wt. Avg.	2.4	3	3	2.2	3	3	2.8	2	3	3	2	3	3	
	2.68								2.80					

ELEMENTS OF E-COMMERCE

Course Code			
Credits		2	
Hours / Cycle		4	
Category		Part IV	General Course
Semester		I & II	
Year of Implementation		From the academic year <u>2024 – 2025</u> onwards	
Course Objectives		<ul style="list-style-type: none"> • To enable the students to gain basic knowledge of Electronic – Commerce • To describe the working of e-commerce portals • To present the different e-marketing strategies • To equip the students to use e-commerce portals securely and efficiently • To train the students to experiment e-payment modes 	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Recall and define e-commerce concepts, e-commerce portals, e-marketing strategies and e-payment modes	1,2,3,4,5	K1
CO 2	Understand the usage of e-commerce and e-payment portals	1,2,3,4,5	K2
CO 3	Apply the techniques taught to solve the business problems and develop solutions.	1,2,3,4,5	K3
CO 4	Design e-marketing strategies	1,2,3,4,5	K4
CO 5	Experiment different e-commerce tools and strategies	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Basics –History – Indian business context – E-Commerce Vs E-Business – Commercial use of internet – Growth of internet – E-Commerce opportunities for industry – Internal resisting issues – External driving factors – Doubts and difficulties	12	1,2,3,4,5	K1, K2, K3, K4, K5
II	Business models for E-Commerce – Social networking – B2B - B2C – C2C – C2B – Brokerage model – Aggregator model – Infomediary model – Community model – Value chain model – Manufacture model – Advertising model – Subscription model – Affiliate model	12	1,2,3,4,5	K1, K2, K3, K4, K5
III	E-Marketing – Uniqueness of web – Meeting the needs of website visitors – Advantages of online marketing – Various means of advertising – Conducting online marketing research	12	1,2,3,4,5	K1, K2, K3, K4, K5
IV	E-Security – Network and Website security risks – Security and E-mail – Firewall concept – Firewall Components – Benefits of Internet firewall – Cyber Security Act	12	1,2,3,4,5	K1, K2, K3, K4, K5
V	E-Payment systems – Online payment categories – Benefits to buyers – Benefits to sellers – Credit card – Debit card – Mobile payments – Smart card cash payment system – Types of electronic money – Digital wallet – Crypto currency	12	1,2,3,4,5	K1, K2, K3, K4, K5
Prescribed Books/Textbooks				
Joseph, S.J P.T. (2015). E Commerce – An Indian Perspective. PHI Learning. Nikhil Zaveri, Kamini Shah, Sarvesh Trivedi. (2014). The Era of Commerce and E-Commerce. ABD Publisher. Daniel, D.Apollonio. (2017). E-Commerce: A Beginners' Guide to E-Commerce. Daniel, D'apollonio (Self Publication).				
References				
Jim, W., George, B. (2020). E-Commerce Business Models 2020. Jim Work, George Brand (Self Publication). Jones, R. (2019). Intro to E-Commerce. Reba Jones (Self Publication). Kalakota, R., Winston, A.B. (2015). Frontiers of Electronic Commerce. Pearson Education. Kosiur, D., Kosiur, D.R. (1997). Understanding Electronic Commerce. Microsoft Press.				

Suggested Reading

Hashemi, S., Hashemi, B. (2007). Anyone Can Do It: Building Coffee Republic from Our Kitchen Table 57 – Real Life Laws on Entrepreneurship. Capstone Publishers.

Levy, S. (2011). In the Plex: How Google Thinks, Works, and Shapes Our Lives. Simon & Schuster.

Brandt, R. (2011). One-Click: Jeff Bezos and the Rise of Amazon.com. Penguin Publishers.

Walker, J. (2014). Launch: An Internet Millionaire’s Secret Formula To Sell Almost Anything Online. Morgan James Publishing llc.

Web Resources

<https://noteslearning.com/what-is-e-commerce-introduction-types-and-importance/>

<https://www.tutorialspoint.com/e-commerce/e-commerce-business-models.htm>

<https://www.semrush.com/blog/what-is-emarketing/>

<https://www.getastra.com/blog/knowledge-base/ecommerce-security/>

<https://in.worldline.com/blog/a-comprehensive-list-of-ecommerce-payment-systems>

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	1	1	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	1	2	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	1	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	1	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	1	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	1	2.4	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	1.95								3.00					

COMPANY LAW

Course Code			
Credits	4		
Hours / Cycle	5		
Category	Part III	Core	Theory
Semester	II		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To explain the various schedules and sections of Companies Act 2013 • To describe the provisions with respect to the documents required to form a company, issue shares, convene meetings and undertake resolutions. • To list down the rules relating to the directors and members of a company • To present the different types of companies and shares • To teach the mode of winding up of a company 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Review the various schedules and sections of Companies Act 2013	1,2,3,4,5	K1
CO 2	Understand the provisions relating Companies Act	1,2,3,4,5	K2
CO 3	Identify the rules and regulations for the functioning of the company	1,2,3,4,5	K3
CO 4	Analyse the various provisions, amendments and introduction in the existing Companies Act.	1,2,3,4,5	K4
CO 5	Evaluate the practical application of Companies Act in Business situation	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Meaning - Formation of Companies: Stages:- Promotion-Incorporation – Raising of Capital- Commencement of Business; Distinction between Private Limited Company & Limited Liability Partnership; Promoters: Meaning-Functions-Duties- Liabilities; Documents of Companies:- Memorandum of Association: Definition- Purpose, Contents- Doctrine of Ultra Virus- Articles of Association: Definition- Contents-Doctrine of Indoor Management-Doctrine of Constructive Notice- Distinction between Memorandum and Articles of Association; Prospectus:- Meaning-Contents- Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus). New Concepts introduced in Companies Act 2013: One person Company, Associate Company, Dormant Company, Small Company	15	1,2,3,4,5	K1, K2,K3, K4, K5
II	Meaning of Shares – Kinds of Shares – Voting rights – Issue of shares at a Premium-Partly paid shares – Bonus Shares – Rights shares-Sweat Equity Shares. Dematerialisation- Importance- Process; Underwriting - Book Building Process –Green Shoe Option. Members of a Company:- Eligibility-Modes- Rights- Termination of membership.	15	1,2,3,4,5	K1, K2,K3, K4, K5
III	Directors- Director Identification Number- Key Managerial Personnel– Chief executive officer, Company Secretary, Whole time Director, Chief Financial Officer. New Concepts introduced in Companies Act 2013: Women Directors, Independent Directors, Resident Directors, Serious fraud investigating officer, Whistle blowing, Corporate Social Responsibility.	15	1,2,3,4,5	K1, K2,K3, K4, K5
IV	Meeting-Annual General Meeting – Extraordinary General Meeting-Notice of Meeting-Quorum-Proxy– Voting – Board of Directors Meeting. Resolutions - Ordinary Resolution - Special Resolution – Resolution requiring special notice. New Concepts introduced in Companies Act 2013: E Governance.	15	1,2,3,4,5	K1, K2,K3, K4, K5
V	Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up. New Concepts introduced in Companies Act 2013: NationalCompany Law Tribunal.	15	1,2,3,4,5	K1, K2,K3, K4, K5

Prescribed Books/Textbooks

Avatar Singh (2015). Company Law, Eastern Book Company
 Kapoor,N.D (2018). Elements of Company Law. Sulthan Chand and Sons.
 Chadha Reena & Chadha Sumant (2019). Company Law. Cengage Learning India Pvt. Ltd. Co.

References

Gogna,P.P.S. (2015). Text Book of Company Law. S.Chand & Co.
 Sreenivasan,M.R (2014). Company Law. Margam Publications.
 Nolakha Ratan. (2022). Company Law and Practice. S Chand And Company Limited

Suggested Reading

Gupta, S. (2021). Company Law Procedures & Compliances (In 2 Volumes).Bharat LawHouse.
 Kapoor, G.K., Dhamija, S. (2022). Taxmann's
 Company Law & Practice A Comprehensive Text Book on Companies Act 2013. Aggarwal Law House

Web Resources

<https://ca2013.com/sections/>
<https://www.advocatekhaj.com/library/bareacts/companies2013/index.php?Title=Companies%20Act,%202013>
<https://byjus.com/free-ias-prep/indian-companies-act/>
<https://www.icsi.edu/media/webmodules/companiesact2013/COMPANIES%20ACT%202013%20READY%20REFERENCER%2013%20AUG%202014.pdf>

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	3	3	3	3	3	3	3	3	3	3	1	2	3	K1
CO 2	3	3	3	3	3	3	3	3	2	2	1	2	3	K2
CO 3	3	3	3	3	3	3	3	3	2	2	2	1	3	K3
CO 4	3	3	3	3	3	3	3	3	2	2	2	2	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	2.4	2.4	1.8	2	3	
	3.00								2.32					

BUSINESS COMMUNICATION

Course Code			
Credits	5		
Hours / Cycle	5		
Category	Part	Core	Theory
Semester	II		
Year of Implementation	From the academic year 2024-2025 onwards		
Course Objectives	<p>To be Listed in bullet points /Describe in 100 words</p> <p>To equip students with the knowledge, skills and attitudes necessary to communicate effectively in various business contexts.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understand the significance of effective communication in business	1,2,3,4,5	K1
CO 2	Gain knowledge on drafting of business letters and related documents	1,2,3,4,5	K2
CO 3	Analyze banking, insurance, and agency correspondence	1,2,3,4,5	K3
CO 4	Acquire knowledge on preparation of HR Related and digital communication	1,2,3,4,5	K4
CO 5	Develop appropriate skills for report writing and presentations	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction - Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication - Aids to Communication – Meta Communication - The Grammatical Background – Sentence Building - Vocabulary – Common Errors – Capitalization and Punctuation Guidelines	15	1,2,3,4,5	K1,K2,k3,k4,k5
II	Business Correspondence - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout. Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters. HR letters – offer letter, performance appraisal and termination.	15	1,2,3,4,5	K1,K2,k3,k4,k5
III	Banking, Insurance and Agency Correspondence - Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence – Life insurance - Fire insurance - Marine insurance - Agency Correspondence.	15	1,2,3,4,5	K1,k2,k3,k4,k5
IV	Technology and Business Communication - Application for Jobs: Preparation of resume – Interviews – Meaning - types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview. Strategic Importance of E- Communication. Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.	15	1,2,3,4,5	K1,k2,k3,k4,k5
V	Presentation and Report Writing - Business Report Presentations – Approaches – role of visual aids in supporting presentation – Business Reports by Individuals to the Board of Directors – Business Reports by Committees to the Board of Directors – Preparation of Agenda and Minutes - Market Reports	15	1,2,3,4,5	K1,K2,k3,k4,k5

Prescribed Books/Textbooks

Rajendra Pal, J.S. Korahilli, (2011). Essentials of Business Communication. Sultan Chand & Sons.
 Raghunathan N.S. & Santhanam B. (2013). Business Communication. Margham Publications.
 Pillai R.S.N. and Bhagavathi S. (2007). Commercial Correspondence, Chand Publications

References

Ramesh and Pattenshetty R, (2015). Effective Business English and Correspondence. S.Chand & Co, Publishers.
 Sathya Swaroop Debasish and Bhagaban Das (2010). Business Communication. PHI Learning Pvt. Ltd.

Suggested Reading

Bovee, Courtland, John Thill & Mukesh Chaturvedi. Business Communication Today: Dorling kindersley, Delhi
 Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi
 Monippally, Matthukutty M. Business Communication Strategies. Tata McGraw- Hill Publishing Company Ltd., New Delhi
 Sharma, Sangeeta and Binod Mishra. Communication Skills for Engineers and Scientists: PHI Learning Pvt. Ltd., New Delhi

Web Resources:

<https://lincs.ed.gov/professional-development/resource-collections/profile-917>
<https://www.languagementoring.com/ted-talks/>

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	3	3	2	3	2	2	3	3	3	3	2	3	3	K1
CO 2	3	3	2	3	2	2	3	3	3	3	2	3	3	K2
CO 3	3	3	2	3	2	2	3	3	3	3	2	3	3	K3
CO 4	3	3	2	3	2	2	3	3	3	3	2	3	3	K4
CO 5	3	3	2	3	2	2	3	3	3	3	2	3	3	K5
Wt. Avg.	3	3	2	3	2	2	3	3	3	3	2	3	3	
	2.57								2.8					

BUSINESS STATISTICS AND OPERATIONS RESEARCH – II

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	II		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the applications of Interpolation and Extrapolation. • To apply the Probability Techniques in Business Decisions • To forecast the trend of Business Performances • To use the Transportation Models in Business Situations. • To apply the techniques of game theory and transportation models in business decisions. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Relate the analytical skills required to predict the business future and to take business decisions.	1,2,3	K1
Co -2	Demonstrate the statistical and Operation Research techniques in business decision practices.	1,2,3	K2
Co -3	Identify the relationship between data sets in business using statistical and Operational Research tools.	1,2,3,4	K3
Co -4	Analyse and Appraise the usage of statistical and Operation Research models in business situations.	1,2,3,4	K4
Co -5	Construct best strategy for a business situation using statistical and Operation Research techniques.	1,2,3,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Interpolation & Extrapolation Interpolation & Extrapolation – Significance and Methods – Graphic - Binomial Expansion-Newton's- Lagrange's Extrapolation.	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	Probability Probability - basic rules, – Addition and Multiplication Theorems – Conditional Probability – Baye's Theorem.	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	Correlation and Regression Analysis Correlation Analysis - meaning, types; Probable Error; Karl Pearson's & Rank Correlation -- Bivariate Analysis. Regression Analysis- Meaning - Difference between Correlation and Regression Analysis- Regression Equations; Regression Co-efficient.	18	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Operations Research - Transportation Transportation model – Introduction – methods- North-West corner rule, Vogel's approximation method (VAM), Least Cost Method, Modified distribution method (MODI)	18	1,2,3,4,5	K1, K2, K3,K4,K5
V	Game Theory Game Theory: Concept of game; Two-person zero-sum game; Pure and Mixed Strategy Games; Saddle Point; Dominance Method and Graphical Method for solving Mixed Strategy Game (simple problems).	18	1,2,3,4,5	K1, K2, K3,K4,K5

<p>Prescribed Books/Textbooks Gupta S.C. (2018). Fundamentals of Statistics (7th Edition). Himalaya Publishing House. Gupta S.P. (2019). Statistical Methods (46th Revised edition). Sultan Chand & Son. Kapoor VK, (2013). Operations Research for Management. Sultan Chand Publications. Vittal P.R. (2001). Business Statistics (First Edition). Margham Publications.</p>
<p>References Ken Black, (2012). Applied Business Statistics: Making Better Business Decision (7th edition). Wiley India. Srinivasan. G (2017). Operations Research Principles and Applications (3rd Edition). PHI Publications.</p>
<p>Suggested Reading Panneerselvam R (2010). Operations Research. Prentice Hall Publications Kapoor VK (2011). Operations Research for Management. Sultan Chand Publications</p>
<p>Web Resources (3-5) https://www.theorsociety.com/resource-centre/teaching-resources/ https://usiu-ke.libguides.com/c.php?g=1082700&p=7891487</p>

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	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					

ELEMENTS OF E-COMMERCE

Course Code			
Credits		2	
Hours / Cycle		4	
Category		Part IV	General Course
Semester		I & II	
Year of Implementation		From the academic year <u>2023 – 2024</u> onwards	
Course Objectives		<ul style="list-style-type: none"> • To enable the students to gain basic knowledge of Electronic – Commerce • To describe the working of e-commerce portals • To present the different e-marketing strategies • To equip the students to use e-commerce portals securely and efficiently • To train the students to experiment e-payment modes 	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Recall and define e-commerce concepts, e-commerce portals, e-marketing strategies and e-payment modes	1,2,3,4,5	K1
CO 2	Understand the usage of e-commerce and e-payment portals	1,2,3,4,5	K2
CO 3	Apply the techniques taught to solve the business problems and develop solutions.	1,2,3,4,5	K3
CO 4	Design e-marketing strategies	1,2,3,4,5	K4
CO 5	Experiment different e-commerce tools and strategies	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Basics –History – Indian business context – E-Commerce Vs E-Business – Commercial use of internet – Growth of internet – E-Commerce opportunities for industry – Internal resisting issues – External driving factors – Doubts and difficulties	12	1,2,3,4,5	K1, K2, K3,K4,K5
II	Business models for E-Commerce – Social networking – B2B - B2C – C2C – C2B – Brokerage model – Aggregator model – Infomediary model – Community model – Value chain model – Manufacture model – Advertising model – Subscription model – Affiliate model	12	1,2,3,4,5	K1, K2, K3,K4,K5
III	E-Marketing – Uniqueness of web – Meeting the needs of website visitors – Advantages of online marketing – Various means of advertising – Conducting online marketing research	12	1,2,3,4,5	K1, K2, K3,K4,K5
IV	E-Security – Network and Website security risks – Security and E-mail – Firewall concept – Firewall Components – Benefits of Internet firewall – Cyber Security Act	12	1,2,3,4,5	K1, K2, K3,K4,K5
V	E-Payment systems – Online payment categories – Benefits to buyers – Benefits to sellers – Credit card – Debit card – Mobile payments – Smart card cash payment system – Types of electronic money – Digital wallet – Crypto currency	12	1,2,3,4,5	K1, K2, K3,K4,K5

Prescribed Books/Textbooks

Joseph, S.J P.T. (2015). E Commerce – An Indian Perspective. PHI Learning.
 Nikhil Zaveri, Kamini Shah, Sarvesh Trivedi. (2014). The Era of Commerce and E-Commerce. ABD Publisher.
 Daniel, D.Apollonio. (2017). E-Commerce: A Beginners' Guide to E-Commerce. Daniel, D'apollonio (Self Publication).

References

Jim, W., George, B. (2020). E-Commerce Business Models 2020. Jim Work, George Brand (Self Publication).
 Jones, R. (2019). Intro to E-Commerce. Reba Jones (Self Publication).
 Kalakota, R., Winston, A.B. (2015). Frontiers of Electronic Commerce. Pearson Education.
 Kosiur, D., Kosiur, D.R. (1997). Understanding Electronic Commerce. Microsoft Press.

Suggested Reading

Hashemi, S., Hashemi, B. (2007). Anyone Can Do It: Building Coffee Republic from Our Kitchen Table 57 – Real Life Laws on Entrepreneurship. Capstone Publishers.

Levy, S. (2011). In the Plex: How Google Thinks, Works, and Shapes Our Lives. Simon & Schuster.

Brandt, R. (2011). One-Click: Jeff Bezos and the Rise of Amazon.com. Penguin Publishers.

Walker, J. (2014). Launch: An Internet Millionaire’s Secret Formula To Sell Almost Anything Online. Morgan James Publishing llc.

Web Resources

<https://noteslearning.com/what-is-e-commerce-introduction-types-and-importance/>

<https://www.tutorialspoint.com/e-commerce/e-commerce-business-models.htm>

<https://www.semrush.com/blog/what-is-emarketing/>

<https://www.getastra.com/blog/knowledge-base/ecommerce-security/>

<https://in.worldline.com/blog/a-comprehensive-list-of-ecommerce-payment-systems>

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	1	1	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	1	2	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	1	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	1	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	1	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	1	2.4	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	1.95								3.00					

CORPORATE ACCOUNTING

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	III		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand about the pro-rata allotment and Underwriting of Shares, Valuation of shares and Profit prior to Incorporation. • To attain knowledge in the formation and contents of financial statements as per Schedule III of Companies Act 2013 • To acquire knowledge the preparation of Amalgamation, Absorbtion, Internal and External Reconstruction. • To learn the preparation of Holding company accounts 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Familiarize about corporate accounting transactions	1,2,3,4,5	K1
CO 2	Understand fundamentals in the preparation of accounts relating to corporate accounts	1,2,3,4,5	K2
CO 3	Adopt skill in doing accounts relating to corporate accounts	1,2,3,4,5	K3
CO 4	Analyse and Evaluate accounts relating to corporate accounts	1,2,3,4,5	K4
CO 5	Interpret the corporate accounting results	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Profit prior to incorporation. Underwriting of Shares & Debentures: Complete, Partial & Firm. Valuation of Goodwill & Shares : Meaning– Methods of valuation.	18	1,2,3,4,5	K1, K2, K3,K4, K5
II	Financial Statement–Preparation of Profit & Loss account and Balance sheet– Accounting treatment for Dividend, Transfer to reserves, Interest on Debentures, Cost of issue of shares/debentures, Preliminary expenses, Managerial remuneration.	18	1,2,3,4,5	K1, K2, K3,K4, K5
III	Internal Reconstruction: Meaning - Alteration of share capital – Capital Reduction: Return of Share Capital, Surplus in Capital Reduction account, Appreciation in the value of assets and expenses of reconstruction, Pro-rata write off assets, Consolidation of shares - Pro rata write off of assets.	18	1,2,3,4,5	K1, K2, K3,K4, K5
IV	Amalgamation, Absorption & External Reconstruction - Meaning- Amalgamation in the nature of Merger, Purchase-External Reconstruction– Applicability of AS14 – Calculation of Purchase consideration(all methods)– Revised Balance Sheet (excluding inter-company holdings).	18	1,2,3,4,5	K1, K2, K3,K4, K5
V	Holding Companies' Accounts: Meaning and definition of Holding Company and Subsidiary Company– Legal requirements relating to presentation of accounts- Requirements of Schedule VI- Consolidated Financial Balance Statement- Preparation of Consolidated Balance Sheet – Elimination of Investment Account-Minority Interest- Cost of Control- Revenue Profits- Revenue losses- Capital profits or losses- Bonus shares issued by subsidiary company- Dividends from subsidiary company.	18	1,2,3,4,5	K1, K2, K3,K4, K5

Prescribed Books/Textbooks

Reddy, T.S. and Murthy, A. (2015). Corporate Accounting (Vol 1 & II As per revised Schedule VI). Margham Publications.

Jain,S.P. and Narang,K.L. (2014). Advanced Accountancy (20thEdn), Kalyani Publishers.

Mageshwari S.N, Sharad K.Mageshwari C A, Sunnet K Mageshwari.(2018).

Advanced Accountancy. Vikas Publishing

References

Gupta, R. L. & Radhaswami M(2014). Advanced Accountancy. (13th Revised Edn). Sultan Chand & Sons.

Rajasekaran V & Lalitha R (2011). Corporate Accounting. Pearson

Singh S.K. (2017). Corporate Accounting. SBDP Publications

Suggested Reading

Pillai, R.S.N. and Bagavathi (2012). Advanced Accountancy (5th Edn). S. Chand & Co Ltd.

Ahmed Naeem. (2007). Corporate Accounting . Atlantic Rajasekaran V and Lalitha R.

(2011). Advanced Accounts (1stEdn). Pearson.

Web Resources (3-5)

<https://www.accountancyknowledge.com/final-accounts-problems-and-solutions/> <https://www.geektonight.com/corporate-accounting-notes/>

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					

CONTEMPORARY MANAGEMENT

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part	Core/ Allied / Elective	Theory / Practical
Semester	III		
Year of Implementation	From the academic year 2024-2025 onwards		
Course Objectives	<ul style="list-style-type: none"> To enable the students to understand the basic concepts of management and enables students to study the evolution of Management to study the functions and principles of management and to learn the application of the principles in an organization. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understand the concepts and functions of management and describe and assess the effect of globalization on operating, growing, and managing a business	1,2,3,4,5	K1
CO 2	Gain knowledge on the various issues related to the Organizational structure and understanding of basic management concepts, principles and practices	1,2,3,4,5	K2
CO 3	Understanding basic concepts of staff process in human resource management.	1,2,3,4,5	K3
CO 4	Application of motivations theories and to find suitable motivation techniques, to induce the people to reach the vision and missions of organization, Apply the essential principles of quality leadership and Assessing good communication process and its barriers in global business scenario	1,2,3,4,5	K4
CO 5	Understanding the twins of management, problems and stages in controlling process and knowing controlling techniques for attaining goals of business organization	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Management: Meaning - Evolution of Management - Nature and Scope of Management - Principles - Functions - Elements - Types Comparison between Management and Administration - Managing Ethics and Diversity - Contemporary issues in Management - Trends and Challenges - Management by Objectives (MBO): Features Process- Benefits- Problems: Management by Exception (MBE) Significance Process; Decision making: Meaning Process- Advantages Disadvantages-Case Studies.	18	1,2,3,4,5	K1, K2, K3, K4, K5
II	Planning: Meaning -Definition -Features -Objectives - Steps -Types -Limitations -Organizing -Meaning and Definition - Nature - Principles and Importance - Steps -Functions - Classification -Designing - Organizational Structure -Types -Departmentation - Definition -Process -Need and Importance -Methods -Delegation of Authority and Responsibility - Definitions -Principles -Steps - Types -Centralization and Decentralization - Span of Control -Factors -Merits & Demerits - Organizational design -Functional, Line and Staff-Organizational Changes-Case Studies	18	1,2,3,	K1, K2, K3,
III	Staffing: Process - Functions -Recruitment & Selection: Sources-Procedure- Placement- Employee Training and Development: Techniques Promotion - Demotion - Performance Appraisal: Methods Barriers-Case Studies.	18	1,2,3,4,5	K1, K2, K3, K4, K5
IV	Direction: Nature & Purpose -Principles - Techniques - Motivation: Characteristics - Importance and benefits -Theories of Maslow, Herzberg, McGregor, McClelland-	18	1,2,3,4,5	K1, K2, K3, K4, K5
V	Coordination: Features -Types -Techniques - Principles -Building and Managing Human Resources-Controlling Steps-Techniques Requirements for Effective Control - Types: Budgetary and Non-Budgetary Control - Control of Overall Performance -Profit and Loss control -Control through Return on Investment - Direct Preventive Control -Principles of Preventive Control-Case Studies	18	1,2,3,	K1, K2, K3,

Prescribed Books/Textbooks

Harold Koontz and Heinz Weihrich, (2018) Essentials of Management: An International and Leadership Perspective. McGraw Hill Education
 James H. Donnelly, (2018), Fundamentals of Management. Pearson Education. Newman, summer, and Gilbert, (2018). Management. PHL
 Shashi K. Gupta, (2020). Principles of Management. Kalyani Publishers.
 Stephen P Robbins and Madhushirre Namda Agrawal, (2018). Fundamentals of Management: Essential Concepts and Applications. Pearson Education

References

B.P. Singh and A.K.Singh, (2018). Essentials of Management. Excel Books. Griffin, (2018), Management Principles and Application. Cengage Learning. Peter F Drucker. (2018) Practice of Management. Mercury Books.

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								3					

PRINCIPLES OF MARKETING

+ -Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part IV	Core	Theory
Semester	III		
Year of Implementation	From the academic year <u>2024-2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To grasp the Core concepts that govern marketing and analyse the relevance of marketing to contemporary market functioning. • To comprehend Elements of marketing Mix. • To identify the pricing strategies. • To predict buying motives of consumers and the factors influencing their purchase decisions. • To assess the influence of direct marketing techniques on the purchase decision of consumers. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Recall and relate the marketing concepts to the current marketing scenario	1,2,3	K1
Co -2	Illustrate Marketing Mix elements and to develop appropriate marketing program.	1,2,3	K2
Co -3	Identify and select suitable pricing strategies for successful marketing.	1,2,3,4	K3
Co -4	Analyse and assess the factors influencing Consumer behaviour	1,2,3,4	K4
Co -5	Evaluate the influence of direct marketing techniques on the consumer purchase decision.	1,2,3,5	K5, K6

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction: Marketing, Market: Definition, meaning and importance - Marketing Concepts: Core concepts – Holistic marketing concepts - Marketing Planning: Corporate Planning process – Barriers – Case study - Market Segmentation – Segmenting, Targeting, Positioning – Bases and Types of Segments – Case study.	18	1,2,3,4,5	K1,K2,K3,K4, K5
II	Marketing Functions & Strategies: Functions of Marketing – Buying, Assembling & Selling – Standardization, Risk bearing, Financing, Market Information System, Storage – Transportation & Channels of Distribution Marketing Mix – Product Mix elements- Price Mix elements- Promotion Mix elements - Place Mix elements - Product Policy: New product development - Product Life Cycle – Stages of Product Life Cycle and Strategies - Branding – Packaging – Labeling.	18	1,2,3,4,5	K1,K2,K3,K4, K5
III	Pricing Strategies: Objectives- Factors affecting Pricing decision- Pricing Strategies - Promotion: Objectives- Communication and promotion - Promotional Mixes and strategies - Place: Types of Channels – Logistic management: Order processing - Inventory Management - Material handling- Warehousing-Transportation.	18	1,2,3,4,5	K1,K2,K3,K4, K5
IV	Consumer Behavior: Theories-Buying Motives - Buying Ideas – Buying Decision Process - Consumerism- Origin – Consumer Exploitation in India– Problems of Consumer Exploitation.	18	1,2,3,4,5	K1,K2,K3,K4, K5
V	Direct Marketing: Benefits – Direct mail – Catalog marketing – Telemarketing - Interactive Marketing: Advantages and Disadvantages - Word of Mouth: Buzz and Viral marketing – Blogs – Measuring the effects of Word of Mouth - Social Media Marketing –Meaning – Techniques.	18	1,2,3,4,5	K1,K2,K3,K4, K5

Prescribed Books/Textbooks (1-5 books)

Kotler Philip, Keller Kevin Lane, Koshy Abraham & Mithileshwar Jha, 2009, Marketing Management: A South Asian Perspective, Pearson Prentice Hall, 13th Edn., 2009.
 R.S.N.Pillai Bagavathi, Modern Marketing, S.Chand & Co.Ltd., 2009 Ed. & 2011 reprint, New Delhi.

References (3 – 5)

S.Prakash and C.N.Sontakki, (2017), Principles of Marketing, Kalyani Publication.
 Gupta Prachi, Agarwal Ashita, Majra Hufrih, (2017), Marketing Management: Indian Cases, Pearson.
 R.B. Rudani, Basics of Marketing Management Theory and Practice, S.Chand & Company Ltd., 2010.

Suggested Reading (2 -5)

Kotler Philip, Keller Kevin, (2017), Marketing Management, Pearson Prentice Hall.
 Seema Gupta, (2022), Digital Marketing, McGrawHill.
 K.S.Chandrasekar, (2010), Marketing Management Text and Cases, Tata McGraw Hill Education Pvt.Ltd.

Web Resources (3-5)

Rejuvenating the Marketing Mix. Retrieved July 1, 2021, from
<https://hbr.org/1985/09/rejuvenating-the-marketing-mix>
 Marketing Mix for Next Generation Marketing - ScienceDirect. Retrieved July 1, 2021, from <https://www.sciencedirect.com/science/article/pii/S2212567114002019>

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	2	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								2.96					

BUSINESS ECONOMICS AND FINANCE I

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	III		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the fundamentals Business Finance. • To summarize the financial decisions. • To determine the cost of capital • To understand the basic concepts of business economics. • To analyze the production law and functions. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Analyze the basic concepts of business economics.	1,2,3	K1
Co -2	Compose and construct the relationship between production function and cost function.	1,2,3	K2
Co -3	Understand the fundamentals of financial management.	1,2,3,4	K3
Co -4	Demonstrate the financial decisions in business.	1,2,3,4	K4
Co -5	Model the cost of capital and identify the impact of Cost of Capital	1,2,3,5	K5, K6

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction to Business Economics Business Economics: Definitions, scope, role in Business decisions- Economics systems – theories of economics -Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve - Opportunity Cost – consumer preference- utility analysis and Types of Utility - Introduction to Cardinal and Ordinal Approaches-indifference curve analysis - roles of business economist.	18	1,2,3,4,5	K1, K2,K4,K5
II	Production Laws and Functions Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, Concept of productivity and technology – production laws- Short Run and long run production function - Introduction to Isoquants.	18	1,2,3,4,5	K1, K2,K3,K5
III	Introduction to Financial Management Meaning, objectives, scope and importance of financial management, financial planning, objectives and principles of sound financial planning, long term and short-term financial plan, factors affecting financial plan, Organization of finance Department; Profit maximization Vs. Wealth maximization	18	1,2,3,4,5	K1, K2,K4,K5
IV	Financing Decisions Introduction to Capitalization – Theories of Capitalization - Capital structure – Theories of Capital Structure & Capital Gearing; Sources and Instruments of Long-term funds & its merits and demerits (60% Theory: 40% Problems).	18	1,2,3,4,5	K1, K2,K4,K5
V	Cost of Capital Computation of Cost of Capital - Equity, Preference, Debentures & Weighted Average Cost of Capital; Factors determining capital structure - Leverages - Operating Leverage, Financial Leverage and Combined Leverage - EBIT- EPS Analysis (60% Theory: 40% Problems).	18	1,2,3,4,5	K1, K2,K4,K5

<p>Prescribed Books/Textbooks (1-5 books)</p> <p>Sharma Gupta,Sashi and Neeti Gupta, (2018). Financial Management (Nineth Revised Edition). Kalyani Publishers.</p> <p>Prasanna Chandra, (2005). Financial Management: Theory and Practice. Tata McGraw Hill.</p> <p>Khan & Jain, (2009). Financial Management, Tata McGraw Hill.</p> <p>I.M. Pandey, (2009). Financial Management, Viaks Publishing House.</p>
<p>References (3 – 5)</p> <p>Schall & Haley, (2001). Financial Management, McGraw Hill.</p> <p>S.C. Kuchal, (1982). Financial Management. Chaitanya Publishers.</p> <p>Weston & Brigham, (1990). Essentials of Managerial Finance. The Dryden Press</p> <p>Mankiw, N.G. (2000). Principles of Micro Economics.(4th ed.). MacMillan Press.</p> <p><i>Bhole, L.M. (2000), Indian Financial System, Chugh Publications</i></p>
<p>Suggested Reading (2 -5)</p> <p>Atmanand, (2009). Managerial Economics (2nd edition). Excel Book</p> <p>Craig Peterson, Chris Lewis and Sudhir Jain, (2006). Managerial Economics (2nd edition). Pearson</p> <p>Dwivedi D.N. (2008). Managerial Economics, (7th edition) Vikas Publishing.</p>
<p>Web Resources (3-5)</p> <p>https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=3189</p> <p>https://www.sebi.gov.in/</p> <p>https://www.nseindia.com/</p>

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	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	2	-	3	K5, K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								2.96					

HUMAN RESOURCE DEVELOPMENT

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Core	Theory
Semester	IV		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To create awareness of the concepts, techniques and practices of human resource development. • To familiarise the need for career development and management development. • To provide insight regarding the significance of Team, Conflict management, change management and stress management in an organisation. • To understand the benefits of diversified human resource. • To learn the basics of HR Analytics. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Understand the basic concepts, functions and processes of human resource development	1,2,3,4	K1
CO 2	Explain how to design, conduct, and evaluate human resource development programme.	1,2,3,4,5	K2
CO 3	Evaluate the developing role of human resources in the global arena.	1,2,3,4,5	K3
CO 4	Identify the benefits of a geographically dispersed workforce	1,2,3,4,5	K4
CO 5	Apply the basic tools of HR analytics.	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Introduction to Human Resource Development: Definition of HRD -The evolution of Human Resource Development– Relationship between Human Resource Management and Human Resource Development –Human Resource Development Functions –Role of HRD Professional – HRD Process.</p> <p>Career Management and Development: Stages of Life and Career Development according to Erikson's and Levinson's Model – Traditional and Contemporary Career development Models – Process of Career Management – Career Plateau.</p>	18	1, 2,3,4	K1, K2, K,3,K4
II	<p>Management Development – Describing Manager's Job – Management Education – Management Training and Experience</p> <p>Group and Team: Defining and classifying Groups - Stages of Group Development – Group Decision Making. Difference between group and team - Types of Teams- Creating effective teams.</p>	18	1,2,3,4,5	K1, K2,K3,K4
III	<p>Conflict: Meaning and classification of conflict – Transitions in conflict thought - Conflict Process and Negotiations.</p> <p>Organisational Change: Forces for change – Planned change –Resistance to change –Approaches to managing organizational change.</p> <p>Work stress and Stress Management Meaning -Symptoms of Stress – Consequences of Stress - Sources of Stress – Approaches to Stress Management.</p>	18	1,2,3,4,5	K1,K2,K3, K4,K5, K6
IV	<p>HRD and Diversity: Definition and Forms of Diversity – Meaning and Types of Discrimination –Adapting to Demographic Changes- Cross Cultural Education and Training Programmes. Case Studies</p>	18	1,2,3,4,5	K1, K2, K3,K4,K5
V	<p>Recent Trends in HR:</p>	18	1,2,3,4,5	K1, K2, K3,K4,K5,K6

	<p>HR analytics- Meaning – Significance – Key HR Analytics Metrics – Data required by HR Analytics Tools.</p> <p>People analytics –Meaning and Importance of People analytics – HR Analytics Vs People Analytics - 4 pillars and 5 Ps of People Analytics – Process and Trends.</p>			
<p>Prescribed Books/Textbooks</p> <p>Jon M Werner & Randy L Desimone, (2010). Human Resource Development. Cengage Learning India Pvt. Ltd.</p> <p>Stephen P Robbins (2013). Organisational Behaviour. Pearson Education.</p> <p>Tripathi (2013), Human Resource Development, Sultan Chand & Sons</p>				
<p>References</p> <p>Rao, T.V and Pareek, Udai (2005). Designing and Managing Human Resource Systems. Oxford IBH Pub. Pvt. Ltd.</p> <p>Rao, T.V. (2003). HRD in the New Economic Environment. Tata McGraw-Hill Pub. Pvt, Ltd.</p> <p>Padmalita Routry Kalyani Mohanthy, (2009). Human Resource Development and Organisational Effectiveness. Excel Books.</p>				
<p>Suggested Reading</p> <p>Suba Rao P (2012), Human Resource Management, Text,Cases and Games, Konark Publishers Pvt.Ltd.</p> <p>Rao T.V (2010) Balance Score Card, Sage Publications, New Delhi.</p> <p>Monappa (2001) Managing Human Resources, Macmillan India Pvt. Ltd.</p>				
<p>Web Resources</p> <p>https://perelson.com/the-importance-of-diversity-in-the-workplace/</p> <p>https://abilityoptions.org.au/5-benefits-of-diversity-in-the-workplace/</p> <p>https://www.chrmp.com/future-of-hr-analytics-best-practices-and-trends/</p> <p>https://www.crunchr.com/learn/latest-trends-in-people-analytics/</p>				

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					

INSURANCE

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	IV		
Year of Implementation	From the academic year 2024-2025 onwards		
Course Objectives	<p>To be Listed in bullet points /Describe in 100 words</p> <ul style="list-style-type: none"> • To gain knowledge on Risks and Insurance • To understand the Legal framework governing the Insurance Sector. • To identify Insurance policies and tax benefits to the Insured. • To analyze General Insurance policies • To understand and analyze Health Insurance policies. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Recall the concepts of risks and relate it to the Insurance policies.	1,2, 3	K1
CO 2	Understand the Legal framework and functioning of the Insurance Sector.	1,2, 3	K2,
CO 3	Choose suitable Insurance policies to individual needs of the Insured.	1, 2,3,4	K3
CO 4	Classify and compare General Insurance policies and analyze the policies to cover various risks involved.	1,2, 3,4,5	K4
CO 5	Asses the influence of Health Insurance policies on the Insured.	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Introduction Concept of Insurance – Importance and Types – Essential requirements – Principles of Insurance – Overview of Insurance sector in India – Role of Insurance in economy. Risk – Risk and Uncertainty – Classification of risk – Internal and External sources of risk.</p>	18	1,2,3,4,5	K1, K2,k3,k4,k5
II	<p>IRDA Insurance Act – Life Insurance – General Insurance – Insurance Regulatory & Development Authority (IRDA) Act – Objectives – Powers – Functions – Tax implications.</p>	18	1,2,3,4,5	K1,K2,k3,k4,k5
III	<p>Life Insurance Life Insurance – Origin – Growth – Types – Elements – Life Insurance products – Forms and Documents – Computation of Premiums and Discounts – Pricing – Valuation – Underwriting – Overview of actuarial science</p>	18	1,2,3,4,5	K1,k2,k3,k4,k5
IV	<p>General Insurance General Insurance – Origin – Growth – Principles – Types – Laws relating to General Insurance – Organisation and Management of General Insurance in India. Fire Insurance – Nature, Types, Subrogation, Double Insurance, Contribution, Proximate cause, Claims and Recovery. Accident and Motor Insurance – Nature – Disclosure – Terms and Conditions – Claims and Recovery – Third party Insurance – Compulsory Motor Vehicle Insurance – Accident Insurance. Marine Insurance – Nature – Scope – Laws relating to Marine Insurance – Types – Insurable Interest – Disclosure and representation – Insured perils – Proximity cause – Voyage – Warranties – Measurement of Subrogation – Contribution – Underinsurance – Liability Insurance.</p>	18	1,2,3,4,5	K1,k2,k3,k4,k5
V	<p>Health Insurance Health Insurance – Objectives – Public Health Sector – Employee State Insurance Scheme – Health Insurance products - Features – Classification – Personal accident and Disability cover – Overseas travel Insurance – Group health cover – Critical illness policy – Long term care Insurance – Health Insurance underwriting – Claims management and Documentation – Micro Insurance</p>	18	1,2,3,4,5	K1, K2,k3,k4,k5

Prescribed Books/Textbooks

Mittal, A. and Gupta, S.L. (2010). Principles of Insurance and Risk Management. Sultan Chand & Sons.
 Harrington, S. and Niehaus, G. (2004). Risk Management and Insurance. Tata McGraw Hill.
 Mishra, M. N. and Dr.S.B. Mishra, (2011). Insurance - Principles and Practice. S. Chand & Company.

References

Taxmann, (2024), Taxmann’s Editoriaial Board, Insurance Laws Manual, 25th Ed.
 Tripathy, N.P. and Pavi, P. (2010). Insurance: Theory and Practice. PHI.
 Periasamy, P. (2011). Principles and Practice of Insurance. Himalaya Publishing House.
 Thoys, Rob (2012). Insurance Theory and Practice. Routledge.
 Stewaral Ddoss VS Kaveri Total Quality assessment in Insurance, Akaksha publishing house, New Delhi, 2002.

Suggested Reading

Sahoo, S. C. and Das, S. C. (2011). Insurance Management. Himalaya Publishing House.
 Tripathy, Nalini Prava & Pal, Prabir (2005). Insurance Theory and Practice. Prentice – Hall of India , Pvt Ltd

Web Resources:

<https://licindia.in>
<https://gicre.in>

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	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	-	
	3.00								3.00					

COMPUTERISED ACCOUNTING

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part II	Core Practical	Practical
Semester	IV		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To analyse the application of Computerized accounting in Business . • To understand the application of Computerised Accounting. • To understand the Process of accounting reports using accounting software • To analyse the managerial reports using accounting software to take managerial decisions. • To analyse the accounting data with the help of accounting software. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Select the Accounting software for Business Transactions.	1,2,3	K1
Co -2	Illustrate the use of Accounting software in Manufacturing.	1,2,3	K2
Co -3	Development and Processing of Purchase order and Sales order.	1,2,3,4	K3
Co -4	Analyse GST Returns and Filing of Returns	1,2,3,4	K4
Co -5	Analyse and Apply Computer software to take managerial decisions.	1,2,3,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details.	18	1,2,3,4,5	K1, K2, K3, K4, K5
II	Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions. Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.	18	1,2,3,4,5	K1, K2, K3, K4, K5
III	Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes.	18	1,2,3,4,5	K1, K2, K3, K4, K5
IV	Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST.	18	1,2,3,4,5	K1, K2, K3, K4, K5
V	Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers. Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.	18	1,2,3,4,5	K1, K2, K3, K4, K5

Prescribed Books/Textbooks

Nadhani, A.K. and Nadhani, KK (2018), Implementing Tally 9, BPB Publications.
 Ahmed P, Rizwan (2016) Tally ERP 9, Margham Publications.
 Neeraj Goyal and Rohith Sachdeva (2018), Computerised Accounting, Kalyani Publishers.

References

Neeraj Goyal and Dhanumita (2021), Computerised Accounting, Kalyani Publishers.
 Nandhani, K.K. (2018). Computerized Accounting under Tally, Implementing Tally, BPBpublication.
 Deva publications.
 Agrawal, Namrata (2008). Tally 9, Dream Tech Publications.
 Ahmed P, Rizwan (2016). Computer Application in Business with Tally ERP, MarghamPublications.

Suggested Reading

Mohan Bansal and Ajay Sharma (2020), Computerised Accounting System, Sahitya Bhavan Publications.
 Prof. Shilpa S Jadimath (2022), Computerised Accounting, IIP.

Web Resources

<https://tallysolutions.com/>
www.oracle.com
<https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f3/technical-articles/computerised-accounting-auditor.html>

NOTE: 100% practical

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	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	-	
	3.00								3.00					

BUSINESS ECONOMICS AND FINANCE II

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	IV		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the laws of Demand and Supply. • To analyse the Cost output Relationship. • To understand the market structure • To take Investment decisions relating to capital expenditure. • To analyse working capital management. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Understand the concept of Demand and Supply.	1,2,3	K1
Co -2	Demonstrate the Cost Output relationship.	1,2,3	K2
Co -3	Experiment the market structure and types of market competition.	1,2,3,4	K3
Co -4	Analyse and Assess the capital expenditure decisions.	1,2,3,4	K4
Co -5	Construct and Develop the working capital cycle.	1,2,3,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Demand and Supply laws Demand and its Determination: Demand function - Determinants of demand - Demand elasticity, degrees and methods – Price, Income and cross elasticity - Use of elasticity for analyzing demand - Demand forecasting: Introduction and techniques – supply law – elasticity of supply.	18	1,2,3,4,5	K1, K2, K3, K4,K5
II	Cost Output Relationship Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- scale of economies.	18	1,2,3,4,5	K1, K2, K3, K4, K5
III	Market Structure Market structure - Perfect competition: features, Assumptions -Equilibrium of the firm and the industry in the short and the long runs - imperfect competitions: Monopoly: features -Short-run and long-run equilibrium of monopoly firm -Price discrimination -Monopolistic Competition: features - Assumption; Short – run and Long run Equilibriums - Oligopoly: features - Causes for the existence of oligopolistic firms in the market rather than perfect Competition - difference between perfect and Imperfect competitions.	18	1,2,3,4,5	K1, K2, K3, K4, K5
IV	Investment Decisions and Dividend Decisions Capital Budgeting - Concept & significance, techniques of evaluation of investment proposals, Payback method, Return on investment method, Net present value method and Internal Rate of return and Profitability Index (. Dividend Policy, determinants of dividend policy, types of dividend policy, forms of dividend (60% Theory: 40% Problems).	18	1,2,3,4,5	K1, K2, K3, K4, K5
V	Working Capital Management Meaning, importance of adequate working capital, excess or inadequate working capital, determinants of working capital requirements, sources of working capital; Receivable Management – Meaning,	18	1,2,3,4,5	K1, K2, K3, K4,K5

	dimensions of receivable - Working Capital Management (60% Theory: 40% Problems).			
Prescribed Books/Textbooks (1-5 books)				
Sharma Gupta,Sashi and Neeti Gupta, (2018). Financial Management (Nineth Revised Edition). Kalyani Publishers.				
Prasanna Chandra, (2005). Financial Management: Theory and Practice. Tata McGraw Hill.				
Khan & Jain, (2009). Financial Management, Tata McGraw Hill.				
I.M. Pandey, (2009). Financial Management, Viaks Publishing House.				
References (3 – 5)				
Schall & Haley, (2001). Financial Management, McGraw Hill.				
S.C. Kuchal, (1982). Financial Management. Chaitanya Publishers.				
Weston & Brigham, (1990). Essentials of Managerial Finance. The Dryden Press				
Mankiw, N.G. (2000). Principles of Micro Economics.(4th ed.). MacMillan Press.				
<i>Bhole, L.M. (2000), Indian Financial System, Chugh Publications</i>				
Suggested Reading (2 -5)				
Atmanand, (2009). Managerial Economics (2 nd edition). Excel Book				
Craig Peterson, Chris Lewis and Sudhir Jain, (2006). Managerial Economics (2 nd edition). Pearson				
Dwivedi D.N.(2008). Managerial Economics, (7th edition) Vikas Publishing.				
Web Resources (3-5)				
https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=3189				
https://www.sebi.gov.in/				
https://www.nseindia.com/				

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	PS O2	PS O3	PS O4	PS O5	PS O6		
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	-	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	-	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	-	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	-	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	-	3	-	K5
Wt. Avg.	3.00								3.00							

RETAIL MARKETING

Course Code			
Credits	3		
Hours / Cycle	4		
Category	Part IV	Inter Disciplinary	Theory
Semester	IV		
Year of Implementation	From the academic year <u>2024-2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the concepts relating to Retail Marketing. • To analyse the location and retail layout. • To Identify the promotional strategies of retail outlet. • To design the merchandise plan. • To Determine and build best way of communicating the customers. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Define the process of retail business.	1,2,3	K1
Co -2	Illustrate a good retail location and plan a good retail layout	1,2,3	K2
Co -3	Identify the promotional strategies of any retail store.	1,2,3,4	K3
Co -4	Analyse and Assess different retail stores on the basis of merchandise	1,2,3,4	K4
Co -5	Determine and build best way of communicating the customers.	1,2,3,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Retailing - retailing management decision process - types of retailers - types of ownership - store based retailing - non store based retailing - services retailing - functions of retailing.	12	1,2,3,4,5	K1, K2, K3, K4, K5
II	Ethnic diversity - buying process - factors influencing decision making - changing customer demography - changes in customer values: Strategic advantage through service - customer evaluation of service - GAPs model for improving retail services quality.	12	1,2,3,4,5	K1, K2, K3, K4, K5
III	Trading Area Analysis - Site Selection; Store Design and Layout - the Store and its Image - the External Store -Internal Store - Display - Visual Merchandising and Atmospherics.	12	1,2,3,4,5	K1, K2, K3, K4, K5
IV	Organizing buying process by categories - setting merchandising - assortment - planning process - branding strategies - meeting vendors- maintaining strategic relationships with vendors - store layout-space planning; presentation techniques - allocating merchandising to stores.	12	1,2,3,4,5	K1, K2, K3, K4, K5
V	Role of retail communication- planning retail communication - promotional strategies used in retailing - retail advertising - frequent shopper - loyalty programme – E Cash and Digital Payments	12	1,2,3,4,5	K1, K2, K3, K4, K5
Prescribed Books/Textbooks (1-5 books)				
<p>Michael Levy M and Weitz BW, (2004). <i>Retailing Management (5th Ed)</i>. Tata McGraw Hill.</p> <p>Berman, Evans and Mathun. (2009). <i>Retail Management</i>. Pearson.</p> <p>Chetanbalaji, Rajineesh, Tulsi and Nidhisrivastava. (2010). <i>Retail Management</i>. Oxford Publishers.</p>				
References (3 – 5)				
<p>Berman B and Evans J.R. (2003). <i>Retail Management (9th Ed)</i>. Pearson Education.</p> <p>Education Newman A.J. and Cullen P. (2002). <i>Retailing Environment & Operations</i>. Vikas Publishing House.</p>				
Suggested Reading (2 -5)				
<p>Michael Levy M and Weitz BW. (2004). <i>Retailing Management</i>. (5th Ed). Tata McGraw Hill.</p> <p>Newman and Cullen (2002). <i>Retailing Cengage Learning (1st Ed)</i>. EMEA</p>				
Web Resources (3-5)				

<https://ficci.in/>
<https://commerce.gov.in/>

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	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	-
3.00									3.00					

COST ACCOUNTING

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Core	Theory
Semester	V		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To enable the students to understand the concepts of cost accounting and to learn the various methods of cost elements. • To provide an in-depth insight about the techniques of cost ascertainment. • To with the specific costing methods used by various industries. • To understand various elements of overhead cost, their allocation and apportionment. • To familiarise the students with Cost Management techniques. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Identify the cost elements of employees in manufacturing a product or rendering a service.	1,2,3,4	K1
CO 2	Prepare the cost-sheet of a given manufacturing unit or service enterprise.	1,2,3,4,5	K2
CO 3	Examine the various kinds of direct and indirect materials needed to produce a tangible product.	1,2,3,4,5	K3
CO 4	Analyse the cost accounting methods in various industries.	1,2,3,4,5	K4
CO 5	Apply the cost management techniques.	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Nature and Scope of Cost Accounting – Cost Accounting Vs Financial Accounting – Cost Accounting Vs. Management Accounting – Importance and Limitations of Cost Accounting – Cost Sheet – Tenders – Quotations.	18	1, 2,3,4	K1, K2,K3,K4
II	Elements of cost: Material – Stock levels – Stores ledger – Pricing of Materials – Different methods – LIFO – FIFO – Simple Average Method – Weighted Average Method – EOQ – Techniques of Material Control.	18	1,2,3, 4,5	K1, K2,K3,K4
III	Labour cost – Methods of Wage Payments – Incentive System – Labour Turnover – Time Rate and Piece Rate System – Computation of Gross Earnings and Net Payable.	18	1,2,3,4, 5	K1,K2,K3, K4, K5
IV	Overheads – Classification – Allocation and Apportionment of Overheads – Overheads Distribution Statement – Reciprocal and Non-reciprocal Methods – Overhead Recovery Rate – Absorption of Overheads.	18	1,2,3,4,5	K1, K2, K3,K4,K5,K6
V	Unit, Output and Batch costing – Job and Contract Costing – Operation Costing. Process costing – Normal and Abnormal loss – Abnormal gain – (Excluding Equivalent Production).	18	1,2,3,4,5	K1,K2,K3,K4, K5,K6

Prescribed Books/Textbooks

- 1.Jain, S.P., Narang, K.L. (2010). Cost Accounting. Kalyani Publications.
- 2.Maheshwari, S.N. (2012). Cost and Management Accounting. Sultan Chand& Sons.

References

- 1.Arora, M.N. (2017). Cost Accounting – Theory, Problems & Solutions. Himalaya Publishing House.
- 2.Agarwal, M.L., Gupta, K.L. (2019). Cost Accounting. Sahitya Bhawan Publications.
- 3.Prasad, N.K. (2015) Principles and Practice of Cost Accounting. Book Syndicate.

Suggested Reading

1. V K Saxena and C D Vashist, (2006) Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi
2. Khan and Jain (2017) Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan, (2008) Cost Accounting, Pearson education, New Delhi.

Web Resources

<https://icmai.in/studentswebsite/Foundation-Papers.php>
<http://costmgmt.org/online-resources/>

Please note: The proportion between theory- oriented and problem-oriented questions in the End of Semester examination shall be 20:80.

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								3					

INCOME TAX LAW & PRACTICE

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	V		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objective	<ul style="list-style-type: none"> • To enable the students to know the provisions of the income tax law and Residential status of an Individual; • To describe how to arrive taxable salary and income from house property; • To measure profits and gains of business and profession and compute Capital gains; • To compute income from other sources and how to set-off and carry forward of losses; • To test whether the students have acquired working knowledge of the computation of Gross Total Income and hands on experience in the e-filing of returns. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Understand the basic principles underlying the Income Tax Act and Understand the Residential status and tax incidence.	1,2,3,4,5	K1
Co -2	Understand the calculation procedure of income from salary and its deductions and Know the determination of house property income.	1,2,3,4,5	K2
Co -3	Understand the method of computation of gain on business or profession and Understand the capital gains.	1,2,3,4,5	K3
Co -4	Understand and Compute Income from Other Sources and Understand the calculation procedure of set off and carry forward of losses.	1,2,3,4,5	K4
Co -5	Know the determination of the deductions from gross total income and hands on experience in the e-filing of returns	1,2,3,4,5,6	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Introduction to Direct Taxes</p> <p>Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Features of Direct Taxes - Cannons of taxation- Types of Direct Taxes (Theory only).</p> <p>Residential status</p> <p>Concept of Residential status- residential status of individual Assessee - Resident and ordinarily resident - resident but not ordinarily resident- non-resident- Residential status and incidence of tax – Indian and foreign income (Problems).</p>	18	1,2,3, 4,5	K1, K2, K3, K4,K5
II	<p>Income from Salary</p> <p>Salary Income: Concept of salary income- Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary - Qualifying amount for deduction u/s 80C (Theory & Problems).</p> <p>Income from House Property</p> <p>Income from House Property: Meaning of house property - basis of charge – determination of GAV and NAV of a house property; Computation of income from house property after deductions u/s 24(Problems).</p>	18	1,2,3, 4,5	K1, K2, K3, K4,K5
III	<p>Profit and Gains from Business and Profession</p> <p>Profit from Business: Admissible Incomes and Expenses- Inadmissible Incomes and Expenses – Calculation of Profit from Business. Gains from Professions: Doctors, Lawyers and Chartered Accountants (Problems only).</p> <p>Income from Capital Gains</p> <p>Capital Gains: Basis of Charge- Meaning and types of Capital Asset- Transfer of a Capital Asset – Methods of computing capital gain- Short-term- Long-term- Computation of Capital Gain after deductions u/s 54 and Exemptions (Theory & Problems).</p>	18	1,2,3, 4,5	K1, K2, K3, K4,K5
IV	<p>Incomes taxable under the head other sources</p> <p>Income from other sources- Nature of the Head- General incomes- Specified incomes- Computation of Income from Other Sources after deductions u/s 57 and Exemptions (Problems only).</p> <p>Set off – Carry forward or loses</p> <p>Introduction and Meaning- Set – off or carry forward and set - off</p>	18	1,2,3, 4,5	K1, K2, K3, K4,K5

	of losses.			
V	Deductions from Gross Total Income Computation of total income and tax payable- Tax liability- Rebates and relief's (Problems only). E-filing of return- (ICA Only)- (Not for ESE) Hands on training for e-filing of return of income of Individuals.	18	1,2,3, 4,5,6	K1, K2, K3, K4, K5

Prescribed Books/Textbooks Dr. VinodK.Singhania, Taxmann's Direct Tax Law and Practice, Taxmann Publications, NewDelhi. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
References V.P. Gaur and D.B.Narang, "Income Tax Law and Practice" Kalyani Publishers, NewDelhi. Dr. H. C.Mehrotra, "Income Tax Law and Accounts" Sahithya Bhavan publishers,Agra
Suggested Reading Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam publications,Chennai.
Web Resources https://cleartax.in/s/check-status-income-tax-refund https://www.livemint.com/money/personal-finance/income-tax-department-sends-advisories-to-taxpayers-over-mismatches-in-itr-did-you-receive-what-should-you-do-11703654972189.html https://www.sentinelassam.com/topheadlines/income-tax-fraud-unveiling-phishing-schemes-and-legal-remedies

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	3	3	3	3	3	3	3	3	3	3	3	2	2	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	1	1	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	2.2	2.2	
	3.00								2.88					

ADVERTISING MANAGEMENT

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	V		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<p>To Practice the process of creating an advertisement.</p> <p>To understand the concepts of advertising and agencies management.</p> <p>To understand the concepts of E – advertising.</p> <p>To analyze the approaches of advertising.</p> <p>To understand the Institutional framework of advertising.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom’s Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Examine the latest advertising strategies followed by any one organization.	1, 2, 3,4, 5	K1
CO 2	Select any advertisement copy from any business magazine / TV and examine the strengths and weaknesses of the same.	1, 2, 3, 4, 5	K2
CO 3	Apply the E advertising in business.	1, 2 ,3, 4, 5	K3
CO 4	Understand the approaches of advertising.	1, 2, 3, 4, 5	K4
CO 5	Create an Institutional framework for advertising.	1, 2,3, 4, 5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Advertising Advertising and Advertisement – Features – Objectives – Functions- Importance – Advantages – Classification of Advertisement Copy – Types of Advertising – Causes of Failures – Determinants of Adversativity.	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	Advertisement Approaches and Appeals Approaches of Advertisement – DAGMAR Approach – AIDA approach - Factors Affecting Advertising Appeals - Selecting the Appeal - Role of Music, Culture, Myths, Traditions in Advertising, Creativity and Humour, Selecting the Motives, Slogans, Headlines, Themes- Evaluating Social, Ethical and Economical aspects of advertising.	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	Advertising Budgeting and Media Advertising Budgeting - Meaning – Nature- Process – Appropriation - Allocation - Advertising Media –Planning of Media – Selection of Media - Types – Outdoor media – Indoor Media – Factors of Media selection- Advertising Media in India – Social Media Advertising – Celebrity Endorsements – Brand Ambassadors.	18	1,2,3,4,5	K1,K2, K3,K4,K5
IV	Advertising Agencies and E-Advertising Advertising agency – organization – structure - functions and departments: accounts executive, media planner and buyer, copy writers, visualisers, studio manager, research executive, print production; client agency relationship.	18	1,2,3,4,5	K1,K2, K3,K4,K5
V	Advertising Effectiveness and Recent Developments Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques - Ethics in advertising - Ethical principles in advertising - Steps to be Ethical- Role of Advertising Standards Council of India (ASCI).E Advertising – Digital Marketing - banner advertising - impact on business - message strategy & tactics – Online Advertising.	18	1,2,3,4,5	K1,K2, K3,K4,K5

Prescribed Books/Textbooks

Modern Marketing Principles and Practices – RSN Pillai and Bhagavathi S.Chand.
Batra, Rajeev.(2003). Advertising Management (5th Ed). Prentice Hall India Publishers.

References

Chunnawalla S.A. & Sethia K.C. (2002). *Foundations of Advertising Theory & Practice (5th Ed)*. New Delhi: Himalaya Publishing House

Manendra Mohan. (1995). *Advertising Management Concepts and Cases (8th Ed)*. New Delhi: Tata McGraw- Hill Publishing Company Ltd

Myers, G. John, Aaker A. David. (2003). *Advertising Management*. Prentice Hall India Publishers Sontakki C.

Suggested Reading

Bennett Peter D. (2008). *Consumer Behaviour*. Foundation of Marketing. Prentice-Hall.

Jay D. Lindquist & M. Joseph Sirgy (2003). *Shopper, Buyer and Consumer: Theory and Marketing Applications (2nd Ed)*. Biztantra Publishing

Leon G. Schiffman, Ramesh Kumar (2013) *Consumer Behaviour (10th Ed)*. Pearson

Loudon, David. L. Bitta, Della (2002). *Consumer Behaviour (4th Ed)*. New Delhi: Tata McGraw Hill.

Web Resources

<https://www.hubspot.com/resources/advertising>

<https://www.webfx.com/digital-advertising/>

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	2	2	2	2	2	2	2	2	2	2	K1
CO 2	2	3	3	2	3	3	2	3	3	3	3	3	3	K2
CO 3	2	3	3	2	3	3	2	3	3	3	3	3	3	K3
CO 4	2	3	3	2	3	3	2	3	3	3	3	3	3	K4
CO 5	2	3	3	2	3	2	2	3	3	3	3	3	3	K5
Wt. Avg.	2	3	3	2	2.8	2.6	2	2.8	2.8	2.8	2.8	2.8	2.8	
	2.53								2.8					

AUDITING & ASSURANCE

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	V		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • Gain knowledge of the auditing practices in India 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO -1	Gain knowledge of the practices of Auditing in India	1,2,3,4,5	K1
CO -2	Familiarize themselves with the various processes involved in auditing.	1,2,3,4,5	K2
Co -3	Understand the role of Auditing in a computerized environment	1,2,3,4,5	K3
Co -4	Apply the knowledge gained in evaluating assets and liabilities	1,2,3,4,5	K4
Co -5	Learn about the recent developments in Auditing	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications of Audit – Techniques of Auditing – Audit Evidence (AAS 5) – Criteria for Selection of Audit Evidence – Process of gathering Evidence.	18	1,2,3,4,5	K1, K2,k3,k4,k5
II	Preparation for Audit - Audit Programme – Audit Notebook – Working Paper (AA S 3)–Audit Planning (AAS 8) –Engagement of an Auditor for Audit Work (AAS 26)–Internal Control (AAS 6)–Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit (AAS 7) – Features–Objectives–Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.	18	1,2,3,4,5	K1,K2,k3,k4,k5
III	Vouching - Verification and Valuation - Meaning– Definition–Objective–Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions – Verification –Objects of Verification – Principles of Verification–Verification and Valuation of Assets – Verification of Liabilities – Relevant Case Studies.	18	1,2,3,4,5	K1,k2,k3,k4,k5
IV	Laws Relating to Company Auditor – Auditors of a Company–Appointment – Removal – Remuneration–Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor. Audit Report (AAS 28) – Types of Audit Report – Reporting requirements under CARO 2013 –Matters to be included in the Audit Report – Relevant Case Studies.	18	1,2,3,4,5	K1,k2,k3,k4,k5
V	Standards on Internal Audit – Framework – purpose – List of standards on Internal Audit issued by ICAI – Computerised Audit (AAS 29)–Benefits–Deficiencies–Role of Auditor in Computerized - Environment–Audit of Government Accounts–Features of Government Audit Functions of Comptroller and Audit General of India – Duties of Accountant-General – Consolidated Fund of India–Contingency Funds of India	18	1,2,3,4,5	K1,k2,k3,k4,k5

Prescribed Books/Textbooks

Tandon B.N(2015). Practical Auditing (15th Edition). S.Chand&Co.
 Kamal Gupta, (2015). Contemporary Auditing (6 ed) Tata McGraw Hill.
 Tandon, B.N & Sudharsanam,S. (2016). A Hand book of Practical Auditing (15 ed).
 S Chand& CompanyPvt.Ltd.

References

Sundar K. and Paari, (2016). Auditing (2nd ed) Vijay Nicole Imprints Private Ltd.
 Saxena, R.G. (2016). Principles of Auditing (1st ed). Himalaya Publishing House.
 Natarajan, L. (2013). Auditing(1st ed.). Margham Publications.

Suggested Reading

Pagar,D.(2016). Principles and Practice of Auditing (14ed.). SultanChand& Sons.

Web Resources:

www.ndl.iitkgp.ac.in/

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	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	2	3	2	2	3	3	3	3	2	3	3	K1
CO 2	3	3	2	3	2	2	3	3	3	3	2	3	3	K2
CO 3	3	3	2	3	2	2	3	3	3	3	2	3	3	K3
CO 4	3	3	2	3	2	2	3	3	3	3	2	3	3	K4
CO 5	3	3	2	3	2	2	3	3	3	3	2	3	3	K5
Wt. Avg.	3	3	2	3	2	2	3	3	3	3	2	3	3	
2.57									2.8					

PERSONAL FINANCE PLANNING

Course Code			
Credits	3		
Hours / Cycle	4		
Category	Part IV	General Elective	Theory
Semester	V		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To list down the principles and discuss the process of Personal Finance Planning • To explain time value of money considering risk and return • To enlighten on the savings and investment avenues • To discuss credit options and insurance requirements • To throw light on retirement planning 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Understand how financial decisions made today can affect their future financial stability	1,2,3,4,5	K1
CO 2	Possess the analytical tools they need to think intelligently about personal finance decisions	1,2,3,4,5	K2
CO 3	Use sound reasoning skills in evaluating personal finance alternatives	1,2,3,4,5	K3
CO 4	Be conversant on a variety of personal finance issues	1,2,3,4,5	K4
CO 5	Understand the language and vocabulary of personal finance	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction - Personal financial planning process - Definition and examples of financial assets, tangible assets, liquid assets, investments, personal property and real property - Ten Principles of Personal finance planning.	12	1,2,3,4,5	K1, K2, K3,K4,K5
II	Evaluating choices: Time, risk and value – Time value of money – Relationship between the inflation and deflation level and purchasing power – Risk return trade off - Financial risk -Credit risk - Market risk - Liquidity risk -Political risk.	12	1,2,3,4,5	K1, K2, K3,K4,K5
III	Savings - Banking Procedures and Services - Methods of Saving –Interest - Market Rates of Interest – Liquidity - Types of Bank Accounts - Certificates of Deposit (CDs) - Money Market Deposit Account (MMDA) - Comparing Savings Options Credit –Major types of consumer loans – Factors considered while choosing the loan - Personal Loans and Purchasing decisions - The Basics of Credit for Consumers - Types of Credit - Advantages of Using Credit - Disadvantages of Using Credit - Credit Rights and Consumer Credit Laws - Credit Score - Threats to Credit: Identity Theft - Protecting Against and Reacting to Identity Theft.	12	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Investment –Investment Objectives - Investment Avenues –Stock and Bonds –Mutual Funds – Real Estate and High-risk investments - Investor protection. Insurance - The Importance of health Insurance - Sources of Health Insurance - Health Care Costs - Health Insurance Features and Terms - Co-insurance -Life Insurance - Role of Life Insurance -Types of Life Insurance.	12	1,2,3,4,5	K1, K2, K3,K4,k5

V	Accumulation, Annuity and Pension Plans - Retirement Savings options - Individual Retirement Accounts (IRAs) – Employer - Sponsored Retirement Plans – Annuities	12	1,2,3,4,5	K1, K2, K3,K4,K5
---	--	----	-----------	------------------

Prescribed Books/Textbooks

Madura, J.D., Casey, M., Roberts, S. (2013). Personal Financial Literacy. Pearson Publication.
Moa, R. (2017). A Handbook for Personal Financial Management. Laurea University of Applied Sciences.
Siegel, R., Yacht, C. (2009). Personal Finance. Saylor Foundation.

References

Kapoor, J., Dlabay, L., Hughes, R.J., Hart, M. (2017) Personal Finance (13th Ed.). Mc-Graw Hill Education.
Gala, K., Gala, A.(2019).Investment Planning. Buzzing Stock Publishing.
Dalton, J.F., Forjan, J.M. (2015). Investment Planning: Concepts and Strategies (2nd Ed.).Money Education.

Suggested Reading

The Total Money Makeover - Dave Ramsey
You're So Money: Live Rich, Even When You're Not - Farnoosh Torabi
I Will Teach You to Be Rich - Ramit Sethi
Rich Dad Poor Dad - Robert Kiyosaki

Web Resources

<https://www.principal.com/individuals/build-your-knowledge/step-step-guide-build-personal-financial-plan>
https://files.consumerfinance.gov/f/documents/cfpb_your-money-your-goals-savings-plan-tool-2018-11-ADA.pdf
<https://iupiter.money/blog/investment-planning/>

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	1	1	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	1	2	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	1	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	1	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	1	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	1	2.4	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	1.95								3.00					

MANAGEMENT ACCOUNTING

Course Code			
Credits		5	
Hours / Cycle		6	
Category		Part I	CORE
Semester		VI	
Year of Implementation		From the academic year <u>2024 – 2025</u> onwards	
Course Objectives		<p>To understand the concepts of Management Accounting .</p> <p>To apply the ratio analysis in Business Decisions</p> <p>To forecast the trend of Business Performances using Budgetary control.</p> <p>To use the Standard & marginal costing techniques in managerial decision making.</p> <p>To apply the techniques of Capital Budgeting and Design plans in business decisions.</p>	
CO #	Course Outcome(s)	PSO Addressed	Bloom’s Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Relate to the concepts in Management accounting show the necessary analytical skills for comprehending the techniques of financial statement analysis.	1,2,3,4,5	K1
Co -2	Demonstrate knowledge in interpreting the ratio analysis techniques to provide insights regarding profitability, liquidity, operational efficiency and solvency of a firm, also enable students to prepare Cash Flow Statement.	1,2,3,4,5	K2
Co -3	Construct and develop Budgets using effective budgetary control measures.	1,2,3,4,5	K3
Co -4	Analyse business problems using Standard & Marginal costing techniques and create solutions for appropriate managerial decision-making.	1,2,3,4,5	K4
Co -5	Develop skill for use of accounting data for appraisal of projects using Capital Budgeting techniques and design plans to facilitate managerial decision-making.	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Introduction Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Role of management accounting in decision making - Management Accounting vs Financial Accounting – Differences between Cost Accounting and Management Accounting. Financial statement analysis – Comparative statement – Common size statement – Trend Analysis.</p> <p>Ratio analysis Meaning – Classification of ratios – Liquidity ratios, Profitability ratios, Solvency ratios, Activity/turnover ratios, Financial ratios – Merits and limitations of ratios.</p>	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	<p>Cash flow statement Cash flow statement - Meaning – Use and significance of Cash flow statement in Managerial decision- making -Preparation of Cash flow Statement as per AS3 (Revised) (Indirect method) – Limitation of Cash flow method.</p>	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	<p>Budgeting and Budgetary control Concept of Budget, budgeting and budgetary control, - Objectives – merits and limitation- Budgeting Process – classification of Budgets – Functional budgets - Production, production cost, material consumption, Sales -Cash Budget- flexible budgets and Fixed budgets – Master Budget - Zero base budget, Program and Performance budgets.</p>	18	1,2,3,4,5	K1, K2, K3,K4,K5
IV	<p>Marginal costing Marginal costing – meaning, uses and limitations - CVP analysis – Break even analysis – BEP – Margin of safety – Profit planning – Application of marginal costing for decision making.</p>	18	1,2,3,4,5	K1, K2, K3,K4, K5
V	<p>Capital Budgeting Meaning – Importance – Capital Rationing - Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return</p>	18	1,2,3,4,5	K1, K2, K3,K4, K5

<p>Prescribed Books/Textbooks</p> <p>Maheshwari S.N. , Sharad K. Maheshwari (2014). Principles of Management Accounting. Sultan Chand & Sons publications. Khan, M. Y. Jain P. K. (2017). Management Accounting: Text Problems and Cases (7 th edition). Mc Graw Hill Education. Gupta & Sharma (2017). Management accounting: Principles and Practice (13th Revised edition). Kalyani Publishers.</p>
<p>References</p> <p>Pillai, R.S.N. Bagavathi (2010). Management Accounting (4 th edition). S.Chand Publishing. Gordon, E. Sundaram, N. Jeyaram N. & Jayachandran R. (2014). Management Accounting (Edition 1). Himalaya Publishing House. Murthi A. & Gurusamy S. (2009). Management Accounting, (2 nd Edition). McGraw Hill Education..</p>
<p>Suggested Reading</p> <p>Maheshwari, S.N. Suneel K Maheshwari, Sharad Maheshwari (2018). A textbook of Accounting for Management (4 th edition) Vikas Publishing house Pvt Ltd</p>
<p>Web Resources (3-5)</p> <p>S: https://www.icai.org/post.html?post_id=16949 FULL BOOK PP-CMA-2017-JULY 4.pdf (icsi.edu) Managerial Accounting - Open Textbook Library (umn.edu)</p>

**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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					

GOODS AND SERVICES TAX

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	VI		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<p>To enable the students to know the multiple dimensions of the GST;</p> <p>To enable the students to understand the role of supply in GST;</p> <p>To describe how the levying and collection works under GST;</p> <p>To comprehend the procedure of Registration, Tax invoice and Audit;</p> <p>To compute Refund, Appeals and Revision under the GST provisions;</p> <p>To test whether the students have acquired working knowledge of the computation of GST and hands on experience in the e-filing of returns.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Understand the basic principles underlying in the concept of GST.	1,2,3,4,5	K1
Co -2	Understand the concepts of Supply under GST.	1,2,3,4,5	K2
Co -3	Understand the Levying and Collection of GST.	1,2,3,4,5	K3
Co -4	Understanding the Registration, Tax Invoice and Auditing of GST.	1,2,3,4,5	K4
Co -5	Understand the Refunds, appeals and returns and take part in the e-filing of returns and GST tax returns.	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	GST – Meaning – Dimensions – Effect of GST on Indian Economic Growth – Scope of GST – Difference between present tax structure and GST – Strengths, Weakness and Threat of GST in India – Objectives and Challenges – Salient features of GST model – Advantages and Disadvantages, Impact and Implications of GST. (Theory only)	18	1,2,23,4,5	K1,K2, K3, K4,K5
II	Concept of Supply under GST – Taxable event – Introduction, Meaning and Scope of Supply – Time, Value and Place of Supply – Inter and Intra State Supplies (Problems and Theory)	18	1,2,3,4,5	K1,K2,K3,K4, K5
III	Levy and Collection of GST – Taxable event under GST – Provisions relating to levy and collection of GST – Details of Levy – Meaning of Composite Supply and Mixed Supply – Liabilities – Input Tax Credit – Eligibility and Conditions for availing input tax credit – Refund for unutilized ITC – Export of Services and Import of Goods – Provisions relating to Import and Export of Goods and Services. (Problems and Theory)	18	1,2,3,4,5	K1,K2,K3,K4, K5
IV	Registration, Tax Invoice, Audit – Importance and Advantage – Procedure – Meaning, Significance and contents of Tax invoice - Types of GST returns and due dates – Provisions relating to Furnishing of Returns, Annual Return and Inward Supplies – Interest on Delayed payment of Tax – TDS – Powers of CGST Officers – Provisions relating to Audit and Special Audit by Tax Authority (theory)	18	1,2,3,4,5	K1,K2,K3,K4, K5
V	Refund, Appeals and Revision – Provisions relating to refund, Interest on Delayed Refunds – Consumer Welfare funds – Provisions relating to Recovery and Modes of Recovery of Tax – Advance Ruling- Procedure – Provisions relating to appeals to Appellate Authority – Revisional authority and its Powers. E-filing of return- (ICA only)- (Not for ESE) Hands on training for e-filing of return of income of GST.	18	1,2,3,4,5	K1,K2,K3,K4, K5

<p>Prescribed Books/Textbooks</p> <p>"GST - A Practical Guide" by V.S. Datey (7th Edition, 2023)</p> <p>"Master Guide to GST with Commentary on GST Acts" by Abhishek A. Rastogi (7th Edition, 2023)</p> <p>"GST: Law, Practice and Procedures" by Sanjiv Agarwal and Vineet Agarwal (7th Edition, 2022)</p>
<p>References</p> <p>"GST Ready Reckoner" by Taxmann (19th Edition, 2023)</p> <p>"GST Manual with GST Law Guide & GST Practice Referencer" by Taxmann Publications (11th Edition, 2023)</p>
<p>Suggested Reading</p> <p>"Goods and Services Tax: Concept and Impact" by Arvind Kumar:</p> <p>"GST: A Practical Approach" by Mahesh Gupta:</p>
<p>Web Resources</p> <p>GST Portal: https://www.gst.gov.in/</p> <p>TaxGuru: https://taxguru.in/</p> <p>ClearTax: https://cleartax.in/s/gst</p> <p>GST India: https://www.gstindia.com/</p>

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	2	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	2.8	3	3	3	3	3	
	2.98								3.00					

ENTREPRENEURSHIP DEVELOPMENT

Course Code			
Credits		5	
Hours / Cycle		6	
Category		Part I	CORE
Semester		VI	
Year of Implementation		From the academic year <u>2024 – 2025</u> onwards	
Course Objectives		<ul style="list-style-type: none"> • To Discover Entrepreneurial Traits. • To Explore Business Opportunities. • To Formulate Business Models and Plans • To Translate Business Models into Startups. • To understand and analyse women Entrepreneurship and social Entrepreneurship. 	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Relate and Select entrepreneurial mindset and define distinct entrepreneurial competencies	1,2,3,4,5	K1
Co -2	Infer and Explain parameters to assess opportunities and constraints for new business ideas as well as demonstrate ability to produce innovative ideas	1,2,3,4,5	K2
Co -3	Develop effective Business plans and construct contemporary business models by Identifying the Challenges and Opportunities in starting a new enterprise	1,2,3,4,5	K3
Co -4	Analyse and evaluate the dynamics of translating the business model into a start-up.	1,2,3,4,5	K4
Co -5	Assess opportunities as well as challenges through interactions with Entrepreneurs. Evaluate the successful entrepreneurial business practice through case study.	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Entrepreneurship Introduction - Entrepreneur - Entrepreneurship – Enterprise – Definition - Concept of Entrepreneurship – characteristics of Entrepreneurship – Functions of Entrepreneur in relation to economic development – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies - Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility.	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	Developing successful Business ideas Opportunity Analysis – Scanning the environment - Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Mapping – Evaluation of Idea to Opportunity Mapping – Business Model – Functions of a Business Model - Business Model Canvas.	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	Business model to business plans Meaning and significance of a business plan - components of a business plan, - Value proposition - Guidelines for writing Business Plan - feasibility study - Product/Service Feasibility Analysis, Industry & competition analysis, environment analysis, financial feasibility analysis.	18	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Translating business model into Start up The Start-up curve – journey of an entrepreneur - start up policy frameworks and incentives - Identify possible sources of funding for the venture - Angels, VCs, Bank Loans and key elements of raising money for a new Venture – Lean Start up - market Plan - Effective ways of marketing for start-ups – Digital and Viral Marketing - Managing Team	18	1,2,3,4,5	K1, K2, K3,K4,K5
V	Case Study and interaction Ideation - Team discovery and team formation - Delivering an investor pitch to a panel of investors – Business plan writing -interaction with entrepreneurs and start-ups (first-hand experience) - Case Study of Successful Entrepreneurs.	18	1,2,3,4,5	K1, K2, K3,K4,K5

Prescribed Books/Textbooks

S. S. Khanka., (2017). Entrepreneurial Development. S.Chand& Co. Ltd
 Vasant Desai (2007). Entrepreneurial Development and Management. Himalaya Publishing House. Raj
 Shankar (2013). Essentials of Entrepreneurship. Vijay Nicole Imprints Private Ltd.
 C.B Gupta. & S. S Khanka, (2017). Entrepreneurship and Small Business Management (7th Revised
 Edition). Sultan Chand & Sons

References

Wehrich Heinz, Canice Mark V and Koontz Harold, (2011). Management – A Global and
 Entrepreneurial Perspective (3rd Edition). Tata McGraw Hill Education Pvt. Ltd.
 Bruce R. Barringer, R. Duane Ireland (2008). Entrepreneurship – Successfully Launching New Ventures.
 Pearson Education.
 C.B Gupta, Srinivasan N P (2015). Entrepreneurial Development, Sultan Chand and Sons.
 Eric Ries (2011).

Suggested Reading

The Lean Start up: How constant innovation creates radically successful businesses. Penguin Group.

Web Resources (3-5)

URCES: www.ediindia.org,
<http://library.ediindia.ac.in/>
www.internationalentrepreneurship.com,
www.startupdunia.com,
www.yuvaentrepreneurs.com,
www.indiastat.com,
www.entrepreneur.com

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					

BANKING THEORY, LAW & PRACTICE

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part IV	General Course	Theory
Semester	VI		
Year of Implementation	From the academic year <u>2024 – 2025</u> onwards		
Course Objectives	<p>To provide a basic understanding of Banking services to the public and the significance of having an account and operating guidelines;</p> <p>To provide knowledge about various services rendered by banks in the contemporary e-banking scenario;</p> <p>To guide students to apply these concepts and skills in their careers;</p> <p>To give insight into the Banking theories, law and practice;</p> <p>To guide the students about how to proceed against banking grievances.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels(K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Understand the basic concepts of banking, evolution and its functions.	1,2,3,4,5	K1
CO 2	Understand the concepts of various negotiable instruments and its features.	1,2,3,4,5	K2
CO 3	Analyze the rights and duties of paying banker and role, liabilities and protection to a collecting banker.	1,2,3,4,5	K3
CO 4	Have better insight into the E- Banking services provided by banks.	1,2,3,4,5	K4
CO 5	Recognize the significance of customer grievances and redressed mechanism in banking system	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Banking - Evolution of Banking – Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of Branches, Functions of Banks, Inspection) – Role of banks and Economic Development - Role of RBI and their Functions.	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	Banking Instruments - Negotiable Instruments – Promissory Notes – Bills of Exchange – Cheques, Draft – Definitions, Features – Crossing – Endorsements – Material Alteration – Paying Banker – Rights and Duties, Statutory Protection – Dishonour of Cheques – Role of Collecting Banker - Statutory Protection- Liabilities.	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	Banking Services - Commercial Banks - Modern Functions, Opening of an Account, Types of Deposit Account-Current A/c, Saving A/c, Fixed Deposit A/c, Recurring Deposit Account – Demat Accounts. Know your Customer Guidelines (KYC), E- Banking benefits- Challenges of E-Banking in India.	18	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Banking Technology - E- Banking Services: ATM- Merits & Demerits- Differences between ATM, Debit & Credit Cards, Internet Banking, Tele Banking (Phone Banking), Mobile Banking- RBI Guidelines on Mobile Banking- Differences between Mobile Banking & Online Banking, Electronic Clearing System (ECS), Smart Cards, NEFT – features-benefits, RTGS- Procedure-features- Differences between RTGS & NEFT, WAP (Wireless Application Protocol), MICR (Magnetic Ink Character Recognition), INFONET & SWIFT, E- Cheque – Merits & Demerits, Cheque Truncation System (CTS) – Benefits.	18	1,2,3,4,5	K1, K2, K3,K4,K5
V	Customer Relationship - Types of Customers – Individuals, Firms, Trusts, SHGs, Joint Stock Companies – Banker Customer Relationship –Customer Grievances and Redressal, Banking Ombudsman Scheme 2006- Meaning- Grounds for complaints- Banking Ombudsman rejecting a complaint – Anti -Money Laundering – Digital Currency.	18	1,2,3,4,5	K1, K2, K3,K4,K5

Prescribed Books/Textbooks

Banking Theory, Law & Practice- S.Gurusamy, Vijay Nicole Imprints, (2020).
 Banking Theory, Law & Practice- Jagroop Singh, Kalyani Publication, (2020).
 Banking Theory & Practice- Gorden ,Nataraj Himalaya Publication, New Delhi(2020)
 Banking & Financial System- Santhanam, Margham Publications, (2020).
 Banking Law & Practice in India- Tannan, ML - Indian Law House, NewDelhi, (2020)).

References

Radhaswami,M&Basudevan - A Text Book of Banking, S.Chand&Co., New Delhi (2020).
 Khubchandran, BS - Practice and Law of Banking, MacMillan Pub., New Delhi (2020).
 "Principles and Practice of Banking" by Macmillan Publishers (Latest Edition)
 "Banking Law and Practice" by B. Santhanam (Latest Edition)

Suggested Reading

Dr.S.Subba Rao and P.L Khanna - Principles & Practice of Bank Management, Himalya Publishing House, Mumbai (2020).
 Murali S.andSubbakrishna , Bank and Credit Management, Himalaya Publishing House, New Delhi (2020).
 "Banking Law and Practice" by W. B. McCloskey (Latest Edition)

Web Resources

<https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20-Professional.pdf>
https://www.icsi.edu/media/webmodules/Final_Banking_Law&Practice.pdf

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	2	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	2	3	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	2	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	2	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	2	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	2	2.6	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	2.35								3.00					

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part	Core Optional	Theory
Semester	VI		
Year of Implementation	From the academic year <u>20234– 2025</u> onwards		
Course Objective	<ul style="list-style-type: none"> • To educate about Logistics Management and Supply Chain Management • To explain Logistics Outsourcing • To describe the functioning of Inventory and Warehouse Management Systems • To elaborate the concepts of packaging and transportation in Logistics Management • To discuss Supply Chain Management and the idea of Green Supply Chain Management 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Define the concepts of logistics and supply chain management	1,2,3,4,5	K1
Co -2	Explain the concepts of logistics and supply chain management	1,2,3,4,5	K2
Co -3	Apply the principles of logistics and supply chain management in business decisions	1,2,3,4,5	K3
Co -4	Compare and choose the best logistics and supply management practice for specific businesses	1,2,3,4,5	K4
Co -5	Evaluate the choice of a logistics and supply management practice	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Logistics Management: Definition and Evolution -Achievement of competitive advantage through logistics Framework-Role of Logistics Management - Integrated Logistics Management.</p> <p>Logistics Outsourcing: Concept of Logistics Outsourcing, Objectives, Benefits of logistics outsourcing, Issues in logistics outsourcing, Third-Party Logistics, Fourth-Party Logistics</p>	18	1,2,3, 4,5	K1, K2, K3, K4, K5
II	<p>Inventory Management: Concept of Inventory, Types of Inventory, Concept of Inventory Management, Importance of inventory management - Objectives of inventory management.</p> <p>Warehousing: Introduction, Objectives, Concept of Warehousing, Need for warehousing management, Evolution of warehousing, Functions of Warehouses, Types of Warehouses</p>	18	1,2,3, 4,5	K1, K2, K3, K4, K5
III	<p>Logistical Packaging: Concept of Logistical Packaging, Types of Packaging Material, Packaging Costs.</p> <p>Transportation: Different Modes of Transportation, Freight Management, Factors Affecting Freight Cost, Transportation Network, Containerization</p>	18	1,2,3, 4,5	K1, K2, K3, K4, K5
IV	<p>Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.</p>	18	1,2,3, 4,5	K1, K2, K3, K4,K5
V	<p>Green Supply Chain Management: Introduction – Traditional Supply Chain and Green Supply Chain – Environmental Concern and Supply Chain – Closed-loop Supply Chain – Corporate Environmental Management – Green Supply Chain (GSCM): Definition, Basic Concepts – GSCM Practices. Case Studies.</p>	18	1,2,3, 4,5	K1, K2, K3, K4,K5

Prescribed Books/Textbooks

Vinod V. Sople (2009). Logistic Management (2nd Edn.). Pearson Limited.
 Donald J. Bowersox & David J. Closs (2004). Logistical Management. Tata McGraw Hill Publishing Co. Ltd.
 Satish C. Ailawadi & Rakesh Singh (2005). Logistics Management. Prentice-Hall of India Pvt Ltd.
 Joseph Sarkis, Yijie Dou. (2017). Green Supply Chain Management: A Concise Introduction. Routledge.

References

David J. Bloomberg, Stephen LeMay (2003). Logistics. Prentice-Hall of India Pvt Ltd.
 Donald J. Bowersox & David J. Closs (2004). Logistical Management. Tata McGraw Hill Publishing Co. Ltd.
 Satish C. Ailawadi & Rakesh Singh (2005). Logistics Management. Prentice-Hall of India Pvt Ltd.

Suggested Reading

Donald Waters (2004). Logistics. Palgrave Macmillan.
 Charisios Achillas, Dionysis D. Bochtis, Dimitrios Aidonis, Dimitris Folinas (2018). Green Supply Chain Management, Routledge.

Web Resources

<https://www.gep.com/knowledge-bank/glossary/what-is-logistics-management>
<https://blog.tatanexarc.com/logistics/what-is-logistics-outsourcing/>
<https://www.netsuite.com/portal/resource/articles/inventory-management/inventory-management.shtml>
<https://www.sap.com/india/products/scm/extended-warehouse-management/what-is-a-wms.html>
<https://www.ibm.com/topics/supply-chain-management>
<https://www.gep.com/knowledge-bank/glossary/what-is-supply-chain-management>

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	3	3	3	3	3	3	3	3	2	3	2	1	1	K1
CO 2	3	3	3	3	3	3	3	3	2	2	3	1	1	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	2.6	2.8	2.8	2.2	2.2	
	3.00								2.52					

INVESTMENT MANAGEMENT

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part III	Core/ Allied / Elective	Theory
Semester	VI		
Year of Implementation	From the academic year 2024-2025 onwards (this is required as some of the courses may not be revised during particular revision)		
Course Objectives	To make the student familiarize with the financial services and markets in the Indian financial system.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understand different avenues of Investments	1,2,3,4,5	K1
CO 2	Identify and analyse the relationship between risk and return	1,2,3,4,5	K2
CO 3	Predict and Interpret the functioning of primary markets	1,2,3,4,5	K3
CO 4	Compare and Predict the functioning of stock markets	1,2,3,4,5	K4
CO 5	Evaluate different alternatives to plan the tax liability	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Introduction to Investment</p> <p>Meaning of Investment-Needs& Purpose for Investment-Golden Rules for Investing- Investment Precautions- Preparation of Simple Budget - Types of Investments: Equity – Types of Equity- Debt Securities - Mutual Funds – Types of Mutual Funds - Deposits – Types of Deposits -Classifying and understanding investor profile – Economic Advantages of Investments.</p>	18	1,2,3,4,5	K1, K2, K3, K4,K5
II	<p>Measuring Investment return &Managing Investment Risk</p> <p>Understanding the concept of Return- Investment Risk and Return Trade off-Time value of Money - Meaning of Risk-Common Types of Risk- Risk Management process.</p>	18	1,2,3,4,5	K1, K2,K3,K4,K5
III	<p>Investments through Primary Market</p> <p>Introduction, meaning - objectives and importance- functions - structure - market for corporate securities- components of capital markets-capital market instruments - ownership securities-equity shares- preference shares- deferred shares-shares with differential rights- sweat equity, creditorship securities- debenture or bonds.</p>	18	1,2,3,4,5	K1, K2,K3,K4,K5
IV	<p>Investments through Secondary Market</p> <p>Introduction- characteristics of stock exchanges- functions - listing of securities – requirements – objectives-advantages- procedure for dealing at stock exchange-electronic settlement of trade-rolling settlement-operators at stock exchanges- types of speculators- factors influencing prices on stock exchange-Stock exchanges in India. Depository system - depository participant-SEBI guidelines for participants- code of conduct for participants- the beneficial owner- the issuer- the depository- SEBI guidelines in respect of depository-NSDL-CDSL.</p>	18	1,2,3,4,5	K1, K2,K3,K4,K5
V	<p>. Tax Planning and Investments</p>	18	1,2,3,4,5	K1, K2,K3,K4,K5

	Tax Planning – ways to reduce tax liability - Investments Avenues for Tax Planning: Life Insurance – Mutual Funds – Public Provident Fund – Pension funds – Fixed Deposits – Post Office Investment Schemes – Investment in Capital Asset.			
Prescribed Books/Textbooks (1-5 books) Preeti Singh. (2000). Investment Management. Himalaya Publishing House. Bhalla V K. (2008). Investment Management. S Chand & Co. L.M. Bhole (2017). Financial Institutions & Markets (6 th Edition). Tata McGraw Hill.				
References (3 – 5) Prasanna Chandra (2011). Investment Analysis and Portfolio Management. Mcgraw-Hill. Preeti Singh (2000). Investment Management. Himalaya Publishing House. Punithavathy Pandian, (2010). Security Analysis and Portfolio Management. Vikas Publishing House. Bhalla V K. (2008). Investment Management. S Chand & Co.				
Suggested Reading (2 -5) Edminister. R.O (1986). Financial Institutions, Markets & Management. McGraw Hill. Bhalla V K. (2008). Investment Management. S Chand & Co.				
Web Resources (3-5) https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=3189 https://www.sebi.gov.in/ https://www.nseindia.com/				

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	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					

Correlation of POs/PSOs to each CO and make a corresponding mapping table.

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

Curriculum Overview Table		
Part	Credits	Hours / Cycle
I		
II		
III – Core theory (mandatory)		
III – Core Elective		
III – Core Practical*		
III – Internship / Field work		
III – Project		
III – Allied theory		
III – Allied Practical*		
IV - GC		
IV - GE		
IV – ID		
IV – EVS		
IV – Computer Training		
IV – Personality Development / Soft Skill		
V – Extension Activity		
Total		

Notes for Preparing K level

K 1 Remembering	Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which , Who, Why, etc.
K 2 Understanding	Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize , Translate
K 3 Applying	Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize, etc.
K 4 Analyzing	Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect , Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive , Relationships, Simplify, Survey, Take part in, Test for, Theme, etc.
K 5 Evaluating	Agree, Appraise, Assess, Award, Choose, Compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, etc.
K 6 Creating	Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design , Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory