

# B.Com. Professional Accounting

## Syllabus

### AFFILIATED COLLEGES

Program Code: 21E

2020 – 2021 onwards



## BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,  
Ranked 13<sup>th</sup> among Indian Universities by MHRD-NIRF,  
World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 982 )

Coimbatore - 641 046, Tamil Nadu, India

<b>Program Educational Objectives (PEOs)</b>	
The <b>B.Com (Professional Accounting)</b> program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Student will possess a deep and broad understanding of Accounting principles and practices as evidenced by professional employment, continued professional development and graduate study in professional fields.
PEO2	to demonstrate professional expertise in financial planning, analysis, control, Decision support and professional ethics with the employees
PEO3	Graduates will be responsive to professional and societal contexts, committed to ethical concerns, effective and contributing member of the community.
PEO4	Able to work in a company where the business is continuously expanding and growth prospects are good.
PEO5	Graduate will be flexible, adaptable, independent and collaborative with leadership qualities, so as to sustain oneself working in multidisciplinary team



Program Specific Outcomes (PSOs)	
After the successful completion of <b>B.Com (Professional Accounting)</b> program, the students are expected to	
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.



<b>Program Outcomes (POs)</b>	
On successful completion of the <b>B.Com (Professional Accounting)</b> program	
PO1	Ability to apply ethical principles and responsible practices during their profession
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their profession



**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**  
**B.Com (Professional Accounting)... Curriculum for Affiliated Colleges**  
(For the students admitted during the academic year 2020 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Language-I	4	6	-	25	75	100
	English-I	4	6	-	25	75	100
	Core I – Principles of Accountancy	4	4	-	25	75	100
	Core II – Introduction to Information Technology	4	4	-	25	75	100
	Allied Paper I : Mathematics for Business	4	4	-	25	75	100
	Core-IV: Computer Applications Practical-I (MS Office)	-	4	-	-	-	-
	Environmental Studies #	2	2		-	50	50
Total		22	30		125	425	550
SECOND SEMESTER							
	Language-II	4	6		25	75	100
	English-II	4	6		25	75	100
	Core III – Mercantile Law	4	7		25	75	100
	Core IV– Computer Application Practical-I (MS Office)	4	4		40	60	100
	Allied Paper II – Statistics for Business	4	5		25	75	100
	Value Education – Human Rights #	2	2		-	50	50
Total		22	30		125	425	550
THIRD SEMESTER							
	Core V –Industrial Law	4	5		25	75	100
	Core VI – Strategic Management	4	5		25	75	100
	Core VII – Cost Accounting	4	6		25	75	100
	Allied : III - Managerial Economics	4	5		25	75	100
	Core-VIII : Computer Applications Practical-II (Oracle)	-	4		-	-	-
	Skill based Subject-1: Principles of Marketing	3	3		20	55	75
	Tamil @ / Advanced Tamil						

	# (or) Non-major elective-I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		50	50
<b>Total</b>		<b>21</b>	<b>30</b>			<b>525</b>
<b>FOURTH SEMESTER</b>						
	Core IX – Advanced Accounting-I	4	6		25	100
	Core X – Management Accounting	4	6		25	100
	Core XI – Executive Business Communication	4	5		20	75
	Core XII – Computer Applications Practical-II (C++)	4	4		40	100
	Allied : IV Principles of Management	4	4		25	100
	Skill based Subject- 2 : Company Law	3	3		20	75
	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #	2	2		50	50
<b>Total</b>		<b>25</b>	<b>30</b>			<b>600</b>
<b>FIFTH SEMESTER</b>						
	Core XIII – Advanced Accounting-II	4	5		25	100
	Core XIV – Auditing and Assurance- I	4	5		25	100
	Core XV – Principles of Auditing	4	4		25	100
	Core XVI –Direct Tax-I	4	5		20	75
	Core XVII –Direct Tax-II	4	4		20	75
	Elective-I :	2	4		25	100
	Skill based Subject-3 : Banking and Insurance Law	3	3		20	75
<b>Total</b>		<b>25</b>	<b>30</b>			<b>625</b>
<b>SIXTH SEMESTER</b>						
	Core XVII – Corporate Accounting	4	6		25	100
	Core XIX - Auditing and Assurance-II	4	5		25	100
	Core XX – Indirect Taxes	4	4		25	100
	Elective –II :	4	6		25	100
	Elective –III :	4	6		25	100

	Skill based Subject-4 : Cyber Law	3	3		25	75	100
	Extension Activities.	2	-		50		50
	<b>Total</b>	<b>25</b>	<b>30</b>				<b>625</b>
	<b>Grand total</b>	<b>140</b>					<b>3500</b>
<b>Online courses will be implemented from next academic year</b>							

Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively. No University Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only University Examinations.

<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
<b>Elective – II</b>	A	<b>Business Finance</b>
	B	Brand Management
	C	Supply Chain Management
<b>Elective – III</b>	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce



# **First Semester**



Course code			L	T	P	C
Core 1		Principles of Accountancy	4	-	-	4
Pre-requisite		Basic knowledge in the field of Accountancy	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn basic Principles of Accountancy.						
2. To make the students skillfully to prepare and present the final accounts of sole trader.						
3. To promote knowledge about Bill of Exchange, Average Due date and Account Current.						
4. To provide knowledge about consignment and joint ventures						
5. To gain knowledge about bank reconciliation statement and accounting for professionals						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	The main objectives of this course are to:					K1
	Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.					
2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.					K2
3	Apply the accounting practices for Bill of exchange and Account current					K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts					K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Basics of Accounting			10-- hours	
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.						
Unit:2		Final Accounts			12-- hours	
Final accounts of a sole trader with adjustments – Errors and rectification						
Unit:3		Bill of Exchange and Account Current			13-- hours	
Bill of exchange- Accommodation bills – Average due date – Account current.						
Unit:4		Consignments and Joint Ventures			13-- hours	
Accounting for consignments and Joint ventures						
Unit:5		Bank Reconciliation Statement			10-- hours	
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			60-- hours	

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

<b>Text Book(s)</b>	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,

2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., 3. R.L.Gupta, V.K.Gupta,
3	M.C.Shukla – Financial Accounting – Sultanchand & sons
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
<b>Reference Books</b>	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/Hs-U3jAvqo4">https://youtu.be/Hs-U3jAvqo4</a>
2	<a href="https://www.youtube.com/watch?v=MJIngOTc-PA">https://www.youtube.com/watch?v=MJIngOTc-PA</a>
3	<a href="https://youtu.be/UxfPGWlxgHQ">https://youtu.be/UxfPGWlxgHQ</a>
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	M	M

\*S-Strong; M-Medium; L-Low

Course code			L	T	P	C
Core 2		Introduction to Information Technology	4	-	-	4
Pre-requisite		Basic knowledge in the field Information Technology	Syllabus Version		2020-21	
Course Objectives:						
1.To develop an understanding of hardware and software computer system. 2. To provide knowledge about types of computer system 3.To know about components of computers and its application 4. To promote knowledge about operating system 5. To gain knowledge about system analysis design						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the hardware and software Information Systems.					K2
2	Recall the different types of computer system and networking					K1
3	Gain knowledge about components of computers					K2
4	Describe the operating systems and mobile computers					K3
5	Understand the System analysis and design, management information system-decision support systems-expert system					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
Hardware and Software Systems		10-- hours				
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.						
Unit:2		Types of Computer System			15-- hours	
Types of computer systems- Micro, mini, mainframe and super computers.Analog,digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.						
Unit:3		Components of Computers			12-- hours	
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.						
Unit:4		Operating Systems			11-- hours	
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- ExtranetE.mail and its uses-world wide websites-mobile computers.						
Unit:5		System Analysis and Design			10-- hours	
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system						
Unit 6		Contemporary Issues			2 hours	
Expert seminars and lectures						
TOTAL					60 hours	

Text Book(s)	
1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali
Reference Books	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://youtu.be/Ot2ZJ8fhnnnc">https://youtu.be/Ot2ZJ8fhnnnc</a>
2	<a href="https://onlinecourses.swayam2.ac.in/nou20_cs04/preview">https://onlinecourses.swayam2.ac.in/nou20_cs04/preview</a>
3	<a href="https://www.youtube.com/watch?v=Qy064xFEW64">https://www.youtube.com/watch?v=Qy064xFEW64</a>
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	S	S	S	S	S
CO3	M	S	M	M	M
CO4	M	M	M	M	M
CO5	S	S	M	M	S



Course code			L	T	P	C
Core 4		Computer Applications Practical-I (MS Office)	-	-	60	-
Pre-requisite		Basic knowledge in MS Office	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To familiarize with working in MS-WORD						
2. To understand the working in MS-EXCEL						
3. To understand the working in MS- POWERPOINT						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various techniques of working in MS-WORD					K1
2	Prepare appropriate personal bio data					K4
3	Analyze financial data using EXCEL tools					K3
4	Understanding various tools used in MS-EXCEL					K2
5	Creating presentations for seminars and lectures using animations					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
I - MS WORD						
					15-- hours	
1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.						
2. Prepare an invitation for the college function using Text boxes and clip parts.						
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.						
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.						
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.						
II - MS EXCEL					25-- hours	
1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.						
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.						
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.						
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.						
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.						

<b>III - MS POWERPOINT</b>		<b>20-- hours</b>
<ol style="list-style-type: none"> <li>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</li> <li>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</li> <li>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</li> <li>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</li> <li>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.</li> </ol>		

Text Book(s)	
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
Reference Books	
1	MS Excel 2007 Bible, John Walkenbach
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/RdTozKPY_OQ">https://youtu.be/RdTozKPY_OQ</a>
2	<a href="https://youtu.be/yCVy5Kw0l8s">https://youtu.be/yCVy5Kw0l8s</a>
3	<a href="https://youtu.be/W2SdgnKHoPw">https://youtu.be/W2SdgnKHoPw</a>
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	M	S	M



# **Second Semester**

Course code			L	T	P	C
Core 3		Mercantile Law	4	-	-	4
Pre-requisite		Basic knowledge about Law	Syllabus Version		2020-21	
Course Objectives:						
1. To understand basic concepts about various laws like Indian Contract Act 1872						
2. To promote the knowledge about provisions relating to elements of a valid contract						
3. To provide an outline about the performance and breach of contract						
4. To provide an insight on provisions relating to the formation of contract of sale.						
5. To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember provisions relating to the Indian contract act 1872.					K1
2	Understand the essential elements of a valid contract					K2
3	Analyse the conditions for performance of the contract and breach of contract					K4
4	Apply various provisions regarding the formation of contract of sale.					K3
5	Understand the general nature of partnership, registration and dissolution of firm					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
		Indian Contract Act 1872	20-- hours			
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.						
		Elements of Contract	20-- hours			
Other essentials elements of a valid contract.						
		Nature of Contract	20-- hours			
Performance of contract and Breach of contract						
		Sale of Goods Act, 1930	23-- hours			
The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights						
		Indian Partnership Act 1932	20-- hours			
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm						
Unit:6						
		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
		Total Lecture hours	105-- hours			
Text Book(s)						
1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007					
2	Elements of Commercial Law, P.Saravanavel & Syed Bandre Alam Himalayan Publishing House 2007					
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008					



Reference Books	
1	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co Ltd 3 rd reprint 2008
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=5L6gFSLRIWw">https://www.youtube.com/watch?v=5L6gFSLRIWw</a>
2	<a href="https://www.youtube.com/watch?v=Nb-Ad5e7ktE">https://www.youtube.com/watch?v=Nb-Ad5e7ktE</a>
3	<a href="https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1">https://www.youtube.com/watch?v=6O-WbvafCe8&amp;list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1</a>
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	M	M	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code			L	T	P	C
Core 4		Computer Application Practical-I (MS Office)	-	-	6	4
Pre-requisite		Basic knowledge in the field MS Office	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To provide practical knowledge in working with MS- ACCESS						
2. To understand the basics of working in Tally accounting package						
3. To provide insights about the usefulness of internet in business purpose						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basics of working in MS-ACCESS using various tools					K2
2	Prepare personal bio data using MS ACCESS tools					K3
3	Analyze business transactions using computerized packages					K4
4	Analyze inventory management using various techniques					K4
5	Apply internet for business purposes and communications					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
I - MS ACCESS			25-- hours			
1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.						
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.						
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.						
4. Create forms for the simple table ASSETS.						
5. Create report for the PRODUCT database.						
II – TALLY AND INTERNET			35-- hours			
1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.						
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods)						
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method						
4. Create an e-mail id and check the mail inbox.						
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com 6. Visit your University and college websites and collect the relevant data.						
			Total Lecture hours		60-- hours	

<b>Text Book(s)</b>	
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
<b>Reference Books</b>	
1	Microsoft Office 2019, Peter Weverka
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://youtu.be/_Ghu1JInoZI">https://youtu.be/_Ghu1JInoZI</a>
2	<a href="https://youtu.be/Ipz1VVQGXEc">https://youtu.be/Ipz1VVQGXEc</a>
3	<a href="https://youtu.be/OIKM-ITf1UQ">https://youtu.be/OIKM-ITf1UQ</a>
Course Designed By:	

<b>Mapping with Programme outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	S	M



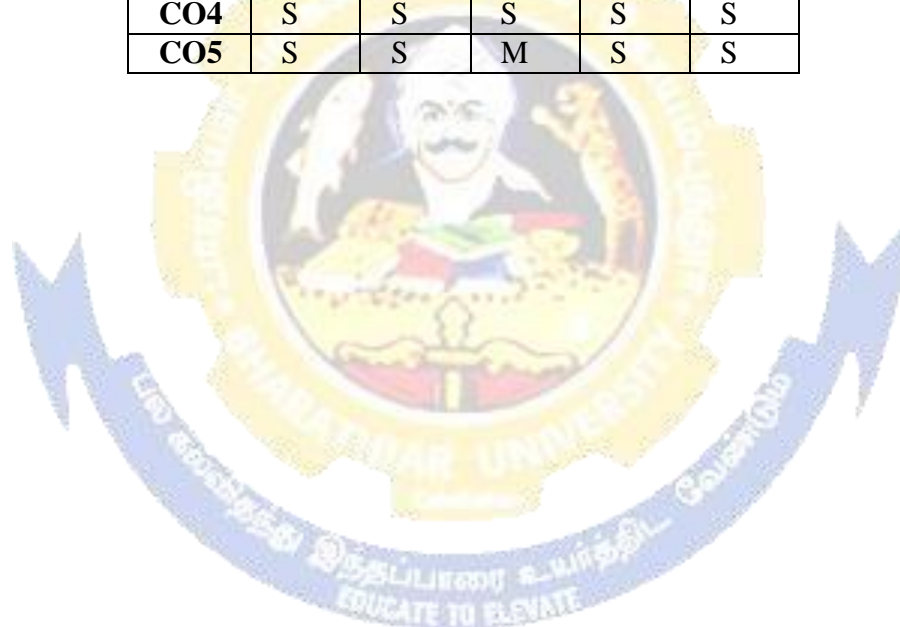


## **Third Semester**

Course code			L	T	P	C
Core 5		Industrial Law	4	-	-	4
Pre-requisite		Basic knowledge about Industrial Law	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are: 1. To know the development and the judicial setup of Labour Laws. 2. To learn the salient features of welfare and wage Legislations. 3. To learn the laws relating to Industrial Relations, Social Security and Working conditions. 4. To understand the laws related to working conditions in different settings. 5. To understand the benefits under the Act adjudication of disputes and claims.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the provisions about the development and the judicial setup of Labour Laws					K2
2	Apply cultural competency while exercising their legal skills.					K3
3	Analyze an advanced understanding of the underlying legal principles,					K4
4	Understand the rules and provisions which regulate trade union work relationships					K2
5	Understand the industrial safety and welfare measure of workers					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
		Factories Act	14-- hours			
Factories Act, 1948						
Unit:2		Workmens compensation Act	15-- hours			
Workmens compensation Act, 1923						
Unit:3		The Payment of Bonus Act	15-- hours			
The Payment of Bonus Act, 1965						
Unit:4		Employees Provident Fund	15-- hours			
The Employees Provident Fund and Miscellaneous Provisions Act, 1952						
Unit:5		Payment of Gratuity Act	14-- hours			
The Payment of Gratuity Act, 1972						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
		Total Lecture hours	75 -- hours			
Text Book(s)						
1	Commercial Law – Sen andmitra					
2	An Introduction to labour and Industrial laws – S.N.Misra					
3	Industrial Law – Mallik					

Reference Books	
1	The Law of Industrial Disputes – O.P.Malhotra
Related Online Contents	
1	<a href="https://www.youtube.com/watch?v=rpIIj8kbPBQ">https://www.youtube.com/watch?v=rpIIj8kbPBQ</a>
2	<a href="https://www.youtube.com/watch?v=y18f9WQmvY4">https://www.youtube.com/watch?v=y18f9WQmvY4</a>
3	<a href="https://www.youtube.com/watch?v=YCia45hawYk">https://www.youtube.com/watch?v=YCia45hawYk</a>
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S





Course code	15		L	T	P	C
Core 6		Strategic Management	4	-	-	4
Pre-requisite		Basic knowledge in Strategic Management	Syllabus Version		2020-01	
Course Objectives:						
The main objectives of this course are: <ul style="list-style-type: none"><li>➤ To provide insight knowledge on environment of the business.</li><li>➤ To understand the strategic decisions that organisations make and have an ability to engage in strategic planning.</li><li>➤ To Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.</li><li>➤ To promote knowledge for evaluating strategy and strategic control.</li><li>➤ To recognize the principles guiding the process of business and business re-engineering.</li></ul>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Know about overview of business environment, business policy and strategic management					K1
2	Learn about strategic analyses and plan strategies relating to organizations.					K2
3	Apply various techniques to formulate functional strategies.					K3
4	Understand the process of evaluating the strategy and knowledge about criteria for evaluation.					K2
5	Apply the principles guiding business process for reaching strategic edge.					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1 Business Environment 15-- hours						
Business Environment: General Environment – Demographic, Socio- cultural, Macro – economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations						
Unit:2 Strategic Analysis 15-- hours						
Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.						
Unit:3 Functional Strategies 15-- hours						
Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy						
Unit:4 Evaluation of Strategy 15-- hours						
Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.						
Unit:5 Business Process 13-- hours						
Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.						
Unit:6 Contemporary Issues 2 hours						
Expert lectures, online seminars – webinars						

Total Lecture hours		75-- hours
Text Book(s)		
1	Business Policy And Strategic Management, P.SubbaRao, Himalaya Publishing House, Reprint 2015.	
2	Strategic Management – Text and cases, V.S.P Rao&V.Harikrishna, Excel Books India, 1st Edition 2004	
3	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1st edition 2007.	
Reference Books		
1	Quality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine, Tata McGraw Hill, 3rd edition 2009	
Related Online Contents		
1	<a href="https://nptel.ac.in/courses/110/108/110108047">https://nptel.ac.in/courses/110/108/110108047</a>	
2	<a href="https://nptel.ac.in/courses/122/105/122105024">https://nptel.ac.in/courses/122/105/122105024</a>	
3	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg33/preview">https://onlinecourses.swayam2.ac.in/imb20_mg33/preview</a>	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	M	S	S	S
CO4	S	M	M	S	S
CO5	S	M	M	S	S



Course code			L	T	P	C
Core 7		Cost Accounting	4	-	-	4
Pre-requisite		Basic knowledge in Cost Accounting	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are:						
1. To understand the concept and various components of costing						
2. To provide knowledge about the different levels of material control						
3. To promote knowledge about various systems of wage payment and classification of overheads						
4. To assist preparation of accounts under process costing						
5. To familiarize with the techniques of operating costing						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts of costing and costing methods					K1
2	Understand the various levels of material control					K2
3	Apply innovative methods of costing techniques					K3
4	Evaluate the cost under process costing					K5
5	Analyze the different costs of operations and control it					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
		Nature of Cost Accounting	15-- hours			
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.						
Unit:2		Material Control	20-- hours			
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.						
Unit:3		Labour Turnover	20-- hours			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.						
Unit:4		Process Costing	15-- hours			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).						
Unit:5		Operating Costing	18-- hours			
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
		Total Lecture hours	90-- hours			
Text Book(s)						
1	Cost Accounting, S.P.JainK.L.Narang, Kalyani, Reprint,2014					
2	Cost Accounting, R.S.N.PillaiV.Bagavathi, S.Chand, Reprint 2013					

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
<b>Reference Books</b>	
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
<b>Related Online Contents</b>	
1	<a href="https://nptel.ac.in/courses/110/101/110101132">https://nptel.ac.in/courses/110/101/110101132</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg53/preview">https://onlinecourses.nptel.ac.in/noc20_mg53/preview</a>
3	<a href="https://www.coursera.org/projects/introduction-cost-accounting">https://www.coursera.org/projects/introduction-cost-accounting</a>
Course Designed By:	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO3	S	S	S	S	S
CO3	S	M	S	S	S
CO4	S	S	M	M	S
CO5	S	S	M	M	S



Course code			L	T	P	C
Core 8		Computer Applications Practical-II (Oracle)	-	-	4	-
Pre-requisite		Basic knowledge about Oracle	Syllabus Version		2020-21	
Course Objectives:						

The main objectives of this course are to:

1. To provide practical knowledge in creating table using oracle
2. To understand the basics of working in oracle
3. To provide insights about the usefulness of internet in business purpose
4. To promote knowledge about the inventory management using oracle.
5. To prepare payroll for calculating basic par and HRA for an employee

### Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basics of working in oracle	K2
2	Prepare personal bio data using oracle	K3
3	Analyze business transactions using oracle	K4
4	Analyze inventory management using oracle	K4
5	Create the table PAYROLL with oracle	K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

### Unit:1

**10-- hours**

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- a) Display all the records of the company which are in the ascending order of GP percent.
- b) Display the name of the company whose supplier name is "Telco".
- c) Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
- d) Display the detail of the company having the employee ranging from 300 to 1000.
- e) Display the name of the company whose supplier is same as the Tata's.

### Unit:2

**15-- hours**

Create a table named "Employee" with the following fields and insert the values

Field Name	Field Type	Field Size
Employee Name	Character	15

Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places
Queries		
a) Display the name of the employee whose salary is greater than Rs.10,000 b) Display the details of employees in ascending order according to Employee Code. c) Display the total salary of the employees whose grade is "A" d) Display the details of the employee earning the highest salary. e) Display the names of the employees who earn more than "Ravi"		
<b>Unit:3</b>		<b>15-- hours</b>
Create a table "Product" with the following fields and insert the values:		
Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No.	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places
Queries:		
a) Calculate the average percentage of students. b) Display the names of the students whose percentage is greater than 80. c) Display the details of the student who got the highest percentage. d) Display the details of the students whose percentage is between 50 and 70. e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.		
<b>Unit:4</b>		<b>10-- hours</b>
Create a table "Product" with the following fields and insert the values:		
Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places
Queries:		
a) Using update statements calculate the total amount and then select the record. b) Select the records whose unit of measure is "Kg". c) Select the records whose quantity is greater than 10 and less than or equal to 20. d) Calculate the entire total amount by using sum operation. e) Calculate the number of records whose unit price is greater than 50 with count operation.		
<b>Unit:5</b>		<b>10-- hours</b>
Create the table PAYROLL with the following fields and insert the values:		
Field Name	Field	Field Size

	Type	
Employee No	Number	6
Employee Name	Character	15
Department	Character	15
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- display the details of the employees whose department is "Sales".
- Select the details of employees whose HRA $\geq$  1000 and DA $\leq$ 900.
- Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- Insert the records into the table publisher and book.
- Describe the structure of the tables.
- Show the details of the book with the title "DBMS".
- Show the details of the book with price $>$ 300.
- Show the details of the book with publisher name "Kalyani".
- Select the book code, book title, publisher city is "Delhi".
- Select the book code, book title and sort by book price.
- Count the number of books of publisher starts with "Sultan chand".
- Find the name of the publisher starting with "S".



Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	5
Customer Name	Var Char	20
Customer Name	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

- Insert the records into the table.
- Describe the structure of the table.
- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- Find the total amount of deposit in 'Erode' branch.

		Total Lecture hours	60-- hours
Text Book(s)			
1	The Oracle, The Jubilean MysteriesUnveiled, Jonathan Cahn		
Reference Books			
1	Oracle Database 11G: The Complete Refere, Loney and Kevin		
Related Online Contents			
1	<a href="https://www.mooc-list.com/course/oracle-sql-complete-introduction-udemy">https://www.mooc-list.com/course/oracle-sql-complete-introduction-udemy</a>		
2	<a href="https://www.mooc-list.com/course/java-coding-concepts-game-oracle-mooc">https://www.mooc-list.com/course/java-coding-concepts-game-oracle-mooc</a>		
3	<a href="https://www.youtube.com/watch?v=XylphNs086k">https://www.youtube.com/watch?v=XylphNs086k</a>		
Course Designed By:			

<b>Mapping with Programme Outcomes</b>					
<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	M	S	M	S	M
<b>CO5</b>	S	S	S	S	M



## **Fourth Semester**

Course code		TITLE OF THE COURSE	L	T	P	C
Core - 9		Advanced Accounting 1	4	-	-	4
Pre-requisite		Basic knowledge in accountancy	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn provision for depreciation account.						
2. To make the students skillfully to prepare branch accounts and Departmental accounts						
3. To learn about the preparation of accounts using single entry system.						
4. To enhance the conceptual skills to prepare the Hire Purchase and Instalment Purchase system.						
5. To provide knowledge to know about the Royalty account and Investment account						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the accounting treatment relating to different methods of depreciation.					K1
2	Understand the preparation of the Branch accounts and Departmental accounts					K2
3	Apply the accounting procedure for preparing the single entry system					K3
4	Develop the conceptual skills to prepare and present the Hire Purchase and Instalment Purchase system					K4
5	Analyze the procedure for royalty accounts and investment account					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1 Depreciation 15--hours						
Depreciation – Methods - Reserves and provisions.						
Unit:2 Branch accounts and Departmental accounting 20--hours						
Branch accounts excluding foreign branches. Departmental Accounting – Transfer at cost or Selling price.						
Unit:3 Single Entry System 15--hours						
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.						
Unit:4 Hire Purchase and Instalment System 20--hours						
Hire Purchase and Instalment System including Hire purchase Trading Accounts						
Unit:5 Royalty and Investment account 18--hours						
Royalties excluding Sub-Lease – Investment Accounts						
Note: 20% Marks for theory and 80 % marks for problem.						
Unit:6 Contemporary Issues 2 hours						
Expert lectures, online seminars – webinars						
Total Lecture hours 90--hours						
Text Book(s)						
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy					
2	T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd.,					
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons					
Reference Books						



1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	A.Murthy -Financial Accounting – Margham Publishers
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://www.coursera.org/learn/financial-accounting-advanced">https://www.coursera.org/learn/financial-accounting-advanced</a>
2	<a href="https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera">https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera</a>
3	<a href="https://nptel.ac.in/courses/110/106/110106135">https://nptel.ac.in/courses/110/106/110106135</a>

<b>Mapping with programme outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	M	M	M	M



Course code		TITLE OF THE COURSE	L	T	P	C
Core - 10		MANAGEMENT ACCOUNTING	4	-	-	4
Pre-requisite		Basic accounting about knowledge	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To conceptualize management accounting						
2. To analyse the financial statements using ratio analysis						
3. To analyse the working capital of business						
4. To assist in decision making using marginal costing						
5. To assist in preparing budget and budgetary control						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Familiarize with the basic concepts of Management accounting					K2
2	Analyze the financial statements using ratio analysis					K4
3	Determine the working capital of the business					K3
4	Justify decision making using marginal costing					K4
5	Formulate budget and exercising budgetary control					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Nature of Management Accounting		15-- hours				
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.						
Unit:2		Ratio Analysis			20-- hours	
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.						
Unit:3		Working Capital Management			20-- hours	
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.						
Unit:4		Marginal Costing and Break Even Analysis			18-- hours	
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.						
Unit:5		Budgeting and Budgetary Control			15-- hours	
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			90-- hours	
Text Book(s)						
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016.					

2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal Mahavir Publications Seventh Edition, 2017.
<b>Reference Books</b>	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://nptel.ac.in/courses/110/107/110107127">https://nptel.ac.in/courses/110/107/110107127</a>
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg31/preview">https://onlinecourses.swayam2.ac.in/imb20_mg31/preview</a>
3	<a href="https://www.coursera.org/learn/financial-accounting-polimi">https://www.coursera.org/learn/financial-accounting-polimi</a>

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	M	M	S
CO5	S	M	S	M	S



Course code			L	T	P	C
Core 12		Executive Business Communication	4	-	-	4
Pre-requisite		Fundamental knowledge about business	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To provide an overview of Prerequisites to Business Communication.						
2. To put in use the basic mechanics of Grammar for preparing business letters.						
3. To provide an outline to effective Organizational Communication.						
4. To underline the nuances of Business communication.						
5. To impart the correct practices of the strategies of Effective Business writing.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To Recall the basics of business communication					K1
2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.					K2
3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.					K3
4	To draft effective business correspondence with brevity and clarity.					K3
5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Communication			13-- hours	
Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.						
Unit:2		Business Letters			15-- hours	
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.						
Unit:3		Correspondence Letters			15-- hours	
Banking Correspondence - Insurance Correspondence - Agency Correspondence.						
Unit:4					15-- hours	
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)						
Unit:5		Report Writing			15-- hours	
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75-- hours	
Text Book(s)						
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.					

2	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
<b>Reference Books</b>	
1	Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
2	Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
<a href="https://www.youtube.com/watch?v=ol2BXgF-P48">https://www.youtube.com/watch?v=ol2BXgF-P48</a>	
<a href="https://www.youtube.com/watch?v=eneRHOu4fyY">https://www.youtube.com/watch?v=eneRHOu4fyY</a>	
<a href="https://www.youtube.com/watch?v=EUXJqxmduuo">https://www.youtube.com/watch?v=EUXJqxmduuo</a>	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO3	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	S





Course code			L	T	P	C
Core 12		Computer Applications Practical-II (C++)	-	-	4	4
Pre-requisite		Basic knowledge about C++	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to: To understand the working C++ coding To familiarize with payroll statement and others (using control structures).						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various techniques of working using C++					K1
2	Prepare appropriate data with the help of coding					K2
3	Apply C++ coding for calculating accounting terms					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1					60-- hours	
1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class). 2. Program to calculate depreciation under Diminishing Balance method ( Using class, defining member function inside the class) 3. Program to calculate Economic Order Quantity (using nesting of member function). 4. Program to print the Employees' payroll statement (using control structures). 5. Program to calculate simple Interest and compound Interest(using nested class). 6. Program to calculate net income of a family(using friend function in two classes). 7. Program to print the book list of library( using array of objects). 8. Program to prepare cost sheet (using inheritance). 9. Program to calculate margin of safety (using multilevel inheritance). 10. Program for bank transaction (using constructor and destructor). 11. Program to calculate increase or decrease in working capital using operator overloading. 12. Program to create the student file and prepare the marks slip by accessin the file.						

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S



# **Fifth Semester**

### SEMESTER – V

Course code			L	T	P	C
Core 13		Advanced Accounting-II	4	-	-	4
Pre-requisite		Basic knowledge in Accounting	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To make the students to understand the basics of preparing partnership accounts						
2. To make the students to understand the procedures of admission. Death and retirement of partner						
3. To promote the knowledge about the dissolution of firm and amalgamation of firm.						
4. To enable the students to learn the accounting treatment relating to Sale of Partnership to a limited company.						
5. To impart the thorough knowledge on the accounting standards.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of preparing partnership accounts					K1
2	Understand the accounting treatment for admission and death of a partner.					K2
3	Apply the procedure for dissolution of firm and amalgamation.					K3
4	Analyse the situation of Sale of Partnership firm to a Limited company					K4
5	Understand the knowledge about accounting standards					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Partnership Accounts				15--hours	
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments-guarantee of profits – Final accounts of Partnership firms						
Unit:2	Admission, Retirement and Death of Partner				18--hours	
Admission, retirement and death of a partner including treatment of goodwill						
Unit:3	Dissolution and Amalgamation of Partnership Firms				13--hours	
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms						
Unit:4	Sale of Partnership Firm to a limited company				15--hours	
Sale of Partnership Firm to a limited company						
Unit:5	Accounting Standards				12--hours	
Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs.AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75--hours	
Text Book(s)						
1	Advanced Accounts - M.C.Shukla and T.S.Grewal					



2	Advanced Accounts - R.L. Gupta
3	Advanced Accounts - S.P.Jain and K.L. Narang
<b>Reference Books</b>	
Financial Accounting - T.S.Reddy & A.Murthy	
Advanced Accountancy - A. Arulanandam, K.S. Raman	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=F689z6sPs1g">https://www.youtube.com/watch?v=F689z6sPs1g</a>
2	<a href="https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBv2yigtLF02pNCV5">https://www.youtube.com/watch?v=1LRmddEEssQ&amp;list=PLfwl6GH_DzV54CUVBv2yigtLF02pNCV5</a>
3	<a href="https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g">https://www.youtube.com/watch?v=F689z6sPs1g&amp;list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	S	M	S	S



Course code			L	T	P	C
Core 14		Auditing and Assurance- I	4	-	-	4
Pre-requisite		Basic knowledge about Auditing	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1.To educate the concept of auditing and its relationship with other disciplines.						
2.To enhance the practical knowledge relating the procedures of auditing practices						
3. To provide insight about the audit procedures for obtaining audit evidence						
4. To promote knowledge about internal control and computerized environment.						
5.To develop the analytical concept and internal control over the accounting reviews.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the basic principles of auditing					K1
2	Remember the procedure for audit engagement and Documentation.					K1
3	Understand the audit procedure for obtaining the audit evidence and internal control					K2
4	Apply the techniques of test checking and review analytical procedures.					K3
5	Analyze the analytical review procedures for audit payments					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Auditing				15-- hours	
Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.						
Unit:2	Audit planning				12-- hours	
Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.						
Unit:3	Audit evidence				16-- hours	
Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations.						
Unit:4	Internal Control				15-- hours	
Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.						
Unit:5	Analytical review procedures				15-- hours	
Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
			Total Lecture hours		75-- hours	

Text Book(s)	
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
Reference Books	
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.	
CA – IPCC Group II Study Material ICAI ICAI 2016.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.coursera.org/learn/auditing-part1-conceptual-foundations">https://www.coursera.org/learn/auditing-part1-conceptual-foundations</a>
2	<a href="https://www.youtube.com/watch?v=vCzgtBRzeh0">https://www.youtube.com/watch?v=vCzgtBRzeh0</a>
3	<a href="https://www.youtube.com/watch?v=CKfwXpOse4E">https://www.youtube.com/watch?v=CKfwXpOse4E</a>
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

Course code			L	T	P	C
Core 15		Principles of Auditing	4	-	-	4
Pre-requisite		Basic knowledge about Auditing	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1.To educate the concept of auditing and audit programmes.						
2.To provide insight on Internal audit and vouching of trading transactions.						
3. To provide the procedures to be followed for the verification and valuation of assets and liabilities.						
4.To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.						
5.To enrich knowledge about the provisions of investigation under companies act.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the basic principles of auditing					K1
2	Understand the procedural aspects relating to internal control and vouching.					K2
3	Apply the practical knowledge for verification and valuation of assets and liabilities.					K3
4	Apply the provisions relating to audit of Joint stock companies.					K3
5	Apply the procedural aspects for investigation of companies.					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Auditing				10-- hours	
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.						
Unit:2	Internal Control				11-- hours	
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.						
Unit:3	Verification and Valuation of Assets and Liabilities				12-- hours	
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.						
Unit:4	Audit of Joint Stock Companies				12-- hours	
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.						
Unit:5	Auditing and Investigation				13-- hours	
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
				Total Lecture hours		60-- hours

<b>Text Book(s)</b>	
1	. Practical Auditing -B.N. Tandon
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
<b>Reference Books</b>	
Study material of Institute of Chartered Accountants of India.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://www.youtube.com/watch?v=B_17KvhDT2U">https://www.youtube.com/watch?v=B_17KvhDT2U</a>
2	<a href="https://www.youtube.com/watch?v=6lJZn4Lezfc">https://www.youtube.com/watch?v=6lJZn4Lezfc</a>
3	<a href="https://www.youtube.com/watch?v=I7QAOuwm6Qg">https://www.youtube.com/watch?v=I7QAOuwm6Qg</a>
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



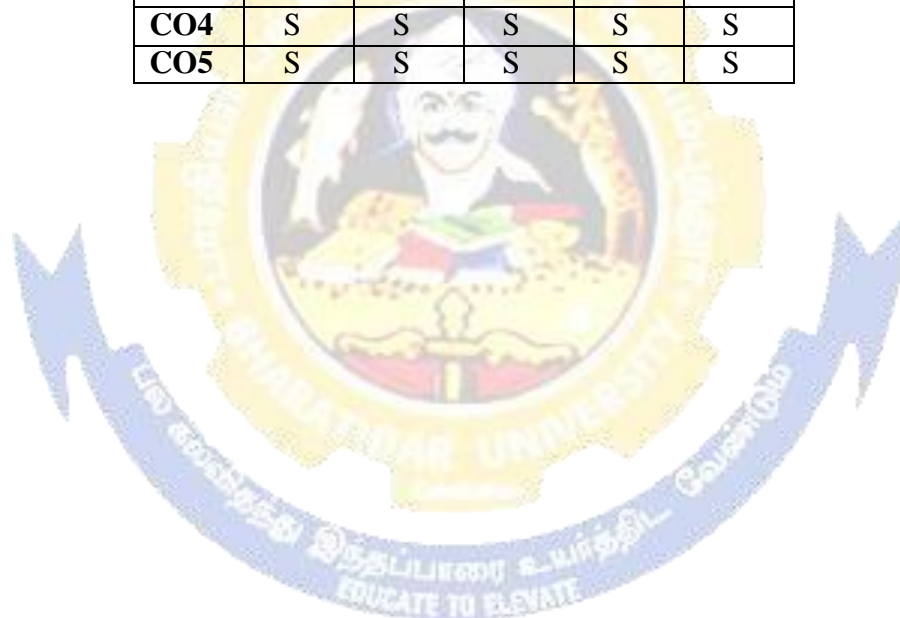


Course code			L	T	P	C
Core 16		Direct Tax-I	3	-	-	4
Pre-requisite		Basic knowledge about Tax	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To enlighten the students to learn the Basic provisions of the Income Tax Act.						
2. To familiarize with calculation of income from Salaries and house property						
3. To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources						
4. To provide the knowledge about the provisions for calculation of income from capital gains						
5. To make the students to learn the procedure to compute the tax liability of an individual.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the various terminologies related to income tax					K1
2	Understand the method of calculating and levying tax for income from salaries and house property					K2
3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources					K3
4	Apply tax provisions applicable to calculate tax for income from capital gains					K3
5	Analyse the self-assessment of income and computation of tax liability					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Income Tax Act				14-- hours	
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income						
Unit:2	Income from Salaries and House Property				15-- hours	
Income from salary – Income from House Property						
Unit:3	Income from Business or Profession				14-- hours	
Income from Business or Profession						
Unit:4	Income from Capital Gains and other Sources				15-- hours	
Income from Capital Gains – Income from other sources						
Unit:5	Computation of Tax Liability				15-- hours	
Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75-- hours	
Text Book(s)						
1	Income tax law and practice - V.P.Gaur & D.B.Narang					
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal					



3	Income tax law and practice - Bhagwathi Prasad
<b>Reference Books</b>	
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=_1_lZv-jEVY">https://www.youtube.com/watch?v=_1_lZv-jEVY</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code			L	T	P	C
Core 17		Direct Tax-II	3	-	-	4
Pre-requisite		Basic knowledge about tax	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To gain knowledge to solve simple problems concerning assesses with the status of HUF and Firms.						
2. To provide insight on the provisions for assessment of AOP and Companies						
3. To understand the provisions relating to the assessment of cooperative societies						
4. To apply tax procedures relating Appeals and Provisions, Penalties and Prosecution						
5. To gain practical knowledge in computation of wealth tax						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the tax provisions relating to assessment of HUF and firms					K1
2	Understand the legal provisions for assessing AOP and Companies					K2
3	Apply the tax procedures for assessing the cooperative society					K3
4	Apply the procedure for appeals, Provisions, Penalties and Prosecution					K3
5	Understand the provisions applicable to assess wealth tax					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1					12-- hours	
Assessment of HUF, Firms.						
Unit:2					12-- hours	
Assessment of AOP and Companies						
Unit:3					12-- hours	
Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.						
Unit:4					10-- hours	
Appeals and Provisions, Penalties and Prosecution.						
Unit:5					12-- hours	
Wealth Tax.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				60-- hours	
Text Book(s)						
1	Income tax law and practice - V.P.Gaur & D.B.Narang					
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal					
3	Income tax law and practice - Bhagwathi Prasad					
Reference Books						
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy						

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_cm03/preview">https://onlinecourses.swayam2.ac.in/cec20_cm03/preview</a>
2	<a href="https://www.youtube.com/watch?v=N-Y6ylnNl7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj">https://www.youtube.com/watch?v=N-Y6ylnNl7s&amp;list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj</a>
3	<a href="https://www.youtube.com/watch?v=q1bdHJdobDI">https://www.youtube.com/watch?v=q1bdHJdobDI</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S





# **Sixth Semester**

## SEMESTER - VI

Course code			L	T	P	C
Core 18		Corporate Accounting	4	-	-	4
Pre-requisite		Basic knowledge about company and accounting	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To recall the basic accounting concepts of issue of shares and debentures						
2. To provide knowledge about redemption of preference shares and debentures						
3. To assist the preparation of final accounts of company						
4. To understand the accounting procedure for valuing shares and goodwill						
5. To apply the provisions for preparing accounts related to liquidation of companies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Identify the accounting procedures followed by companies for issue of shares and debentures					K1
2	Understand the accounting treatment relating to redemption of preference shares and debentures					K2
3	Describe the preparation of final accounts of company					K2
4	Apply the provisions relating to calculation of value of shares and goodwill					K3
5	Apply the legal accounting treatment for preparing liquidation account					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Issue of shares			16-- hours	
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting						
Unit:2		Redemption of Preference Shares and Debentures			18-- hours	
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.						
Unit:3		Final Accounts			20-- hours	
Final Accounts of Companies - Calculation of Managerial Remuneration.						
Unit:4		Valuation of Shares and Goodwill			18-- hours	
Valuation of Shares and Goodwill						
Unit:5		Liquidation Statement			16-- hours	
Liquidation of Companies - Statement of Affairs -Deficiency a/c.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours			90-- hours		
Text Book(s)						
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.					
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition					
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013					
Reference Books						

Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015	
CA – IPCC Group II Study Material ICAI ICAI Current year	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg17/preview">https://onlinecourses.swayam2.ac.in/cec20_mg17/preview</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg28/preview">https://onlinecourses.swayam2.ac.in/cec20_mg28/preview</a>
3	<a href="https://www.youtube.com/watch?v=7Hh5AIcuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu">https://www.youtube.com/watch?v=7Hh5AIcuLFQ&amp;list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	S	S	M





Course code			L	T	P	C
Core 19		Auditing and Assurance-II	4	-	-	4
Pre-requisite		Knowledge about auditing	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To educate the concept of auditing of receipts and vouching of accounting transactions.						
2. To enhance the practical knowledge relating the procedures of auditing practices.						
3. To promote the analytical concept relating to audit of impersonal ledger and assets and liabilities						
4. To describe the provisions relating to company audit						
5. To gain practical knowledge about the audit of service institutions						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Study the basic knowledge and general considerations related to audit of receipts, purchases, sales, impersonal ledgers and assets and liabilities					K1
2	Interpret and vouch of various documents and company audit procedures					K2
3	Apply the auditing procedures for the audit of accounting transactions					K3
4	Apply the provisions for audit of companies and preparing required reports					K3
5	Extrapolate the procedural aspects of auditing in various undertakings and preparation of audit reports.					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1					12-- hours	
Audit of receipts - General considerations, Cash sales, Receipts from debtors, Other Receipts. - audit of purchases - Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.						
Unit:2					16-- hours	
Audit of Sales - Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns. Audit of suppliers' ledger and the debtors' ledger - Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off of bad debts						
Unit:3					14-- hours	
Audit of impersonal ledger - Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities.						
Unit:4					15-- hours	
Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.						

<b>Unit:5</b>		<b>16-- hours</b>
Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>75-- hours</b>
<b>Text Book(s)</b>		
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2 nd Edition, 2009,	
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014	
3	Principles of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 11th E	
<b>Reference Books</b>		
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008		
CA – IPCC Group II Study Material ICAI ICAI 2016		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://www.youtube.com/watch?v=ROlz8liKr_Q&amp;list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L">https://www.youtube.com/watch?v=ROlz8liKr_Q&amp;list=PLxOpDRieFexnoeQbLhO46Q9JuvA2j-N_L</a>	
2	<a href="https://www.youtube.com/watch?v=TQRfLQkhXfw">https://www.youtube.com/watch?v=TQRfLQkhXfw</a>	
3	<a href="https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw">https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw</a>	
Course Designed By:		

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 20		Indirect Taxes	4	-	-	4
Pre-requisite		Basic knowledge in tax	Syllabus Version		2020-21	
<b>Course Objectives:</b>						
The main objectives of this course are to:						
1. To understand the applicability of indirect taxes and methods of levying in India						
2. To familiarize with the calculation and execution of goods and service tax in India						
3. To provide knowledge about the Levy and Collection under GST						
4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act						
5. To understand the applicability of custom law in India						
<b>Expected Course Outcomes:</b>						
On the successful completion of the course, student will be able to:						
1	Recall various concepts relating to Indirect tax regime in India					K1
2	Analyze the concept and applicability of GST in businesses					K4
3	Compare the GST regime with other indirect tax laws prior to it					K2
4	Describe the applicability of GST system in own business and other prototypes					K2
5	Examine the custom law and related duties and taxes					K4
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> – Create						
<b>Unit:1</b>						
		<b>Nature of Taxes</b>	<b>10-- hours</b>			
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleraam and Specific. Contribution of Indirect taxes to Government Revenues						
<b>Unit:2</b>						
		<b>Goods and Services Tax</b>	<b>12-- hours</b>			
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.						
<b>Unit:3</b>						
		<b>Levy and Collection of GST</b>	<b>12-- hours</b>			
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.						
<b>Unit:4</b>						
		<b>Integrated Goods and Services Tax Act</b>	<b>12-- hours</b>			
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill						

under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.		
<b>Unit:5</b>	<b>Customs Laws</b>	<b>12-- hours</b>
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
<b>Reference Books</b>		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.youtube.com/watch?v=v9M58U_tPU">https://www.youtube.com/watch?v=v9M58U_tPU</a>	
2	<a href="https://www.youtube.com/watch?v=wITlme8AMA">https://www.youtube.com/watch?v=wITlme8AMA</a>	
3	<a href="https://www.youtube.com/watch?v=a_hqVj_3YLc">https://www.youtube.com/watch?v=a_hqVj_3YLc</a>	
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



# **Elective Course**



### List of Elective Papers

Course code			L	T	P	C
Elective 1 A)		Financial Management	4	-	-	2
Pre-requisite		Knowledge about Finance and accounting	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1.To provide a theoretical framework for considering management of finance						
2.To develop the ability to identify and analyze various sources of raising finance;						
3. To promote knowledge about lease financing and framing optimum capital structure						
4. To understand concepts relating to financing of working capital and investment decisions;						
5. To facilitate conceptual knowledge about management of determinants of capital structure						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the functions of finance and goals of business					K1
2	Identify the appropriate source of finance suitable to the business					K2
3	Apply the concepts to enable financial planning and framing of optimum capital structure					K3
4	Analyse the working capital requirements and factors determining the requirements					K4
5	Understand the management of earnings available in the business					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Functions of Finance			10-- hours	
Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.						
Unit:2		Sources of Finance			12-- hours	
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.						
Unit:3		Lease Financing			12-- hours	
Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.						
Unit:4		Working Capital Management			12-- hours	
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.						
Unit:5		Factors of Capital Structure			12-- hours	
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			60-- hours	



Text Book(s)	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
Reference Books	
I M Pandey, Financial Management.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/107/110107144">https://nptel.ac.in/courses/110/107/110107144</a>
2	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg05/preview">https://onlinecourses.swayam2.ac.in/cec20_mg05/preview</a>
3	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg10/preview">https://onlinecourses.swayam2.ac.in/cec20_mg10/preview</a>
Course Designed By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S



Course code			L	T	P	C
Elective 1 B)		Entrepreneurial Development	4	-	-	2
Pre-requisite		Knowledge about business	Syllabus rsion		2020	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of entrepreneurship and related initiatives						
2. To provide insights about the setting up of startups and projects						
3. To familiarize with the institutional services to entrepreneur						
4. To provide knowledge about various financial support available to the entrepreneurs						
5. To provide knowledge about various subsidies and incentives available for entrepreneurs						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the importance and role of entrepreneurship as an economic activity					K1
2	Describe the various forms of setting up a startup and project management					K2
3	Understand the various institutional services to entrepreneur					K2
4	Analyze the various financial support available to the entrepreneurs					K4
5	Understand the various subsidies and incentives available for entrepreneurs					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Nature of Entrepreneurship				10-- hours	
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.						
Unit:2	Start-up and Project Mangement				12-- hours	
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.						
Unit:3	Financial Assistance - I				12-- hours	
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.						
Unit:4	Financial Assistance - II				12-- hours	
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.						
Unit:5	Incentives and Subsidies				12-- hours	
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				60-- hours	
Text Book(s)						
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan					
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood					
3	Entrepreneurial Development – S.S.Khanka					

Reference Books	
Entrepreneurial Development – S.G.Bhanushali	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	<a href="https://nptel.ac.in/courses/110/106/110106141">https://nptel.ac.in/courses/110/106/110106141</a>
2	<a href="https://onlinecourses.nptel.ac.in/noc20_mg46/preview">https://onlinecourses.nptel.ac.in/noc20_mg46/preview</a>
3	<a href="https://www.youtube.com/watch?v=1RtZEK4J8X8">https://www.youtube.com/watch?v=1RtZEK4J8X8</a>
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	S	S	S	S	S
CO3	M	S	M	M	S
CO4	M	S	S	S	S
CO5	S	M	S	S	S



Course code			L	T	P	C
Elective 1 C)		Micro Finance	4	-	-	2
Pre-requisite		Knowledge about Finance	Syllabus rsion		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To acquire conceptual knowledge of the micro financing system in India.						
2. To analyse the various income generating activities under microfinance						
3. To apply the credit rating methodology for rating						
4. To analyze various strategies for pricing of microfinance products						
5. To evaluate various measures for transforming NGO's						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recognize the present scenario of rural financial system in India					K1
2	Categorize various income generating activities in microfinance					K3
3	Apply the credit rating methodology for rating credit worthiness					K3
4	Analyze the various strategies for pricing of microfinance products					K4
5	Understand the transforming measures of NGO's					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Indian Rural Financial System				13-- hours	
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.						
Unit:2	Overview of Microfinance				10-- hours	
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources.Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring						
Unit:3	Credit Delivery Methodology				12-- hours	
Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)						
Unit:4	Pricing of Microfinance				11-- hours	
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises						
Unit:5	Commercial Microfinance				12-- hours	
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer						

<b>Unit:6</b>	<b>Contemporary Issues</b>	<b>2 hours</b>
Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>60-- hours</b>
<b>Text Book(s)</b>		
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.	
2	Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia Vistaar Publication, New Delhi.2003.	
<b>Reference Books</b>		
C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	<a href="https://youtu.be/RIOhLPhioSw">https://youtu.be/RIOhLPhioSw</a>	
2	<a href="https://youtu.be/6OPf1IYmJhg">https://youtu.be/6OPf1IYmJhg</a>	
3	<a href="https://youtu.be/GQcE_1i1cv0">https://youtu.be/GQcE_1i1cv0</a>	
Course Designed By:		

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	S	M	S
CO4	S	M	S	S	S
CO5	S	M	M	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2 A)		Business finance	4	-	-	4
Pre-requisite		Basic knowledge in finance	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the various concept relating to finance						
2. To familiarize with the basics of financial planning						
3. To analyze various nature of capitalization suitable to the business						
4. To understand the various dimensions of capital structure and their components						
5. To provide knowledge about various available sources of finance						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts relating to finance					K1
2	Understand the various techniques of financial planning					K2
3	Analyze various sources and forms of finance					K4
4	Analyse various dimensions of capital structure and their components					K4
5	Analyse the various sources of finance available to meet the financial requirements					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Business Finance				15-- hours	
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions						
Unit:2	Financial Plan				15-- hours	
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals						
Unit:3	Capitalization				20-- hours	
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.						
Unit:4	Capital Structure				20-- hours	
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.						
Unit:5	Sources of Finance				18-- hours	
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						



	Total Lecture hours	90-- hours
<b>Text Book(s)</b>		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
<b>Reference Books</b>		
1	Financial Management - L.Y. Pandey	
2	Financial Management - M.Y. Khan and Jain	
3	Financial Management - S.C. Kuchhal	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg09/preview">https://onlinecourses.swayam2.ac.in/cec20_mg09/preview</a>	
2	<a href="https://onlinecourses.nptel.ac.in/noc20_ma52/preview">https://onlinecourses.nptel.ac.in/noc20_ma52/preview</a>	
4	<a href="https://www.coursera.org/learn/finance-fundamentals">https://www.coursera.org/learn/finance-fundamentals</a>	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	M	S	M	M	M

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2 B)		Brand Management	4	-	-	4
Pre-requisite		Knowledge about products and brand	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of branding						
2. To analyze brand positioning and brand image building						
3. To analyze the impact of brand on customer behavior						
4. To familiarize with brand rejuvenation and monitoring						
5. To provide insight on essential branding strategies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of branding and related terms				K1	
2	Compare brand image building and brand positioning strategies				K2	
3	Analyze the impact of brand on customer behavior				K4	
4	Evaluate the brand rejuvenation and brand monitoring process				K5	
5	Apply various strategies for brand building and monitoring				K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Nature of Branding			15-- hours	
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.						
Unit:2		Brand Associations			18-- hours	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building						
Unit:3		Brand Impact			20-- hours	
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit						
Unit:4		Brand Rejuvenation			20-- hours	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.						
Unit:5		Brand Strategies			15-- hours	
Brand Strategies: Designing and implementing branding strategies – Case studies						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			90-- hours	
Text Book(s)						

1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
<b>Reference Books</b>	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/imb20-mg03/preview">https://onlinecourses.swayam2.ac.in/imb20-mg03/preview</a>
2	<a href="https://www.coursera.org/learn/brand">https://www.coursera.org/learn/brand</a>
4	<a href="https://www.youtube.com/watch?v=gvTAIrDWp20">https://www.youtube.com/watch?v=gvTAIrDWp20</a>
Course Designed By:	

<b>Mapping Course objectives and course outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	S	M	S	M
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	M	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2 )		Supply Chain Management	4	-	-	4
Pre-requisite		Basic knowledge in marketing	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the importance and key issues of supply chain management						
2. To provide insight about various strategies of supply chain management						
3. To understand the importance of strategic alliance in supply chain management						
4. To understand the process of procurement and outsourcing						
To acquaint knowledge about smart pricing strategies and customer value measures						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the importance of supply chain management in the modern times					K1
2	Understand the various strategies in supply chain management					K2
3	Critiquing the concept of retailer supplier partnership					K3
4	Analyze the process of procurement, outsourcing and e-procurement					K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
Unit:1		Supply Chain Management	18-- hours			
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system						
Unit:2						
Unit:2		Supply Chain Integrates	15-- hours			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies						
Unit:3						
Unit:3		Strategic Alliances	20-- hours			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration						
Unit:4						
Unit:4		Procurement and Outsourcing	15-- hours			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement						
Unit:5						
Unit:5		Customer Value	20-- hours			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures						
Unit:6						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						
			Total Lecture hours		90-- hours	
Text Book(s)						

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
<b>Reference Books</b>	
1	R.B. Handfield and E.L. Nachols, Introduction to Supply Chain Management. Prentice Hall, 1999.
2	Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/cec20_mg31/preview">https://onlinecourses.swayam2.ac.in/cec20_mg31/preview</a>
2	<a href="https://nptel.ac.in/courses/110/106/110106045">https://nptel.ac.in/courses/110/106/110106045</a>
3	<a href="https://nptel.ac.in/courses/110/108/110108056">https://nptel.ac.in/courses/110/108/110108056</a>
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	M	S	M
CO3	S	S	M	S	S
CO4	M	S	M	S	M
CO5	S	M	S	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Elective 3 A)		Investment Management	4	-	-	4
Pre-requisite		Basic investment knowledge	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand various choices and alternatives of investment						
2. To understand about classification of investment market						
3. To perform fundamental analysis before investing						
4. To evaluate various types of fundamental analysis						
5. To understand about optimum portfolio construction and management						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling various alternatives of investment					K1
2	Comparing the features of various investment markets					K2
3	Analyzing investments using fundamental analysis					K4
4	Applying technical analysis for evaluating investments					K3
5	Evaluate the optimum portfolio for investment					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
Nature of Investment		15-- hours				
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;						
Unit:2						
Investment Markets		18-- hours				
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;						
Unit:3						
Fundamentals Analysis		20-- hours				
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;						
Unit:4						
Stock Market Analysis		20-- hours				
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis						
Unit:5						
Portfolio Management		15-- hours				
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model						
Unit:6						
Contemporary Issues		2 hours				



Expert lectures, online seminars – webinars		
	<b>Total Lecture hours</b>	<b>90-- hours</b>
<b>Text Book(s)</b>		
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).	
2	Ballad, V. K, (2005), “Investment Management Security Analysis and PortfolioManagement”, 8th Ed, S. Chand, New Delhi.	
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and	
<b>Reference Books</b>		
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.	
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://www.coursera.org/specializations/investment-management">https://www.coursera.org/specializations/investment-management</a>	
2	<a href="https://www.coursera.org/specializations/investment-strategy">https://www.coursera.org/specializations/investment-strategy</a>	
3	<a href="https://www.youtube.com/watch?v=JiKOyD_K2qg">https://www.youtube.com/watch?v=JiKOyD_K2qg</a>	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	M	M	M
<b>CO5</b>	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 3 B)		Financial Markets	4	-	-	4
Pre-requisite		Basic knowledge about finance	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of financial market						
2. To describe the working and components of corporate securities market						
3. To understand the various functions of stock exchanges in India						
4. To familiarize with the role of banks and intermediaries in financial market						
5. To provide insights about the new models and innovative trends in financing						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of financial market					K1
2	Analyze the working and components of corporate securities market					K4
3	Understand the functioning of stock exchanges in India					K2
4	Understand the role of banks and intermediaries in financial market					K2
5	Describe various trends and new methods of financing					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		Financial Market	15-- hours			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.						
Unit:2		Security Market	18-- hours			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.						
Unit:3		Stock Exchange	15-- hours			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.						
Unit:4		Financial Institutions	20-- hours			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.						
Unit:5		Modes of Financing	20-- hours			
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars – webinars						

	Total Lecture hours	90-- hours
<b>Text Book(s)</b>		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
3	Financial Management - M.Y. Khan and Jain	
4	Financial Management Theory and Practice - Prasanna Chandra	
<b>Reference Books</b>		
1	Financial Management - L.Y. Pandey	
2	Financial Management - S.C. Kuchhal	
3	Principles of Financial Management - S.N. Maheshwari	
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg39/preview">https://onlinecourses.swayam2.ac.in/imb20_mg39/preview</a>	
2	<a href="https://onlinecourses.swayam2.ac.in/imb20_mg40/preview">https://onlinecourses.swayam2.ac.in/imb20_mg40/preview</a>	
3	<a href="https://onlinecourses.swayam2.ac.in/arp19_ap74/preview">https://onlinecourses.swayam2.ac.in/arp19_ap74/preview</a>	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	M	M	S	S



# **Annexure**

**B.Com (Professional Accounting)**

**Syllabus**  
**(With effect from 2020-21)**



**Program Code :**



**Bharathiar University**  
**(A State University, Accredited with “A” Grade by NAAC and**  
**13<sup>th</sup> Rank among Indian Universities by MHRD-NIRF)**  
**Coimbatore 641 046, INDIA**