

Affiliated Colleges

113.B.Com. Finance and Accounting

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

Course Code	Part	Study Components & Course Title	Credit	Hours/Week	Maximum Marks		
					CIA	ESE	Total
		SEMESTER – I					
23UTAML11 23UHINL11 23UFREL11	I	Language- I பொதுதமிழ் -II: தமிழிலக்கியவரலாறு-1/ Hindi-I French-I	3	6	25	75	100
23UENGL12	II	General English-I	3	6	25	75	100
23UFIAC13	III	Core Paper I – Financial Accounting I	5	5	25	75	100
23UFIAC14	III	Core Paper II - Principles of Management	5	5	25	75	100
23UFIAE15-1 23UFIAE15-2 23UFIAE15-3	III	Elective - I Choose any 1 out of 3 Business Communication Indian Economic Development Business Economics	3	4	25	75	100
23UTAMB16/ 23UTAMA16	IV	Skill Enhancement Course – 1* NME-I/ Basic Tamil – I/ Advanced Tamil – I	2	2	25	75	100
23UCOMF17		Foundation Course: Fundamentals of Business Studies	2	2	25	75	100
		Total	23	30			700
		SEMESTER – II					
23UTAML21 23UHINL21 23UFREL21	I	Language-II பொதுதமிழ்- II:தமிழிலக்கியவரலாறு-2/ Hindi – II French-II	3	6	25	75	100
23UENGL22	II	General English -II	3	6	25	75	100
23UFIAC23	III	Core Paper III – Financial Accounting II	5	5	25	75	100
23UFIAC24	III	Core Paper IV-Business Law	5	5	25	75	100
23UFIAE25-1 23UFIAE25-2 23UFIAE25-3	III	Elective - II Human Resource Management International Trade Working Capital Management	3	4	25	75	100
23UTAMB26/ 23UTAMA26	IV	Skill Enhancement Course – 2* NME-II/ Basic Tamil – I/ Advanced Tamil – I	2	2	25	75	100
23USECG27		Skill Enhancement Course – 3 INTERNET AND ITS APPLICATIONS (Common Paper)	2	2	25	75	100
23UNMSD01		Language Proficiency for employability:	2	-	25	75	100

		Overview of English Communication**					
		TOTAL	25	30			800

		SEMESTER – III					
23UTAML31/ 23UHINL31/ 23UFREL31	I	Language – III: பொதுதமிழ் -III: □□□□□ □□□□□□□□, □□□□□□□□/ Hindi-III/ French-III	3	6	25	75	100
23UENGL32	II	General English – III	3	6	25	75	100
23UFIAC33	III	Core –V – Corporate Accounting I	5	5	25	75	100
23UFIAC34		Core – VI - Company Law	5	5	25	75	100
23UFIAE35-1 23UFIAE35-2 23UFIAE35-3		Elective – III: 1. International Trade (or) 2. Management Information System (or) 3. Financial Derivatives	3	4	25	75	100
23UFIAS36	IV	Skill Enhancement Course – 4: Stock Market Operations	1	1	25	75	100
23UFIAS37		Skill Enhancement Course – 5: New Venture Planning & Development	2	2	25	75	100
		Environmental Studies	-	1	-	-	-
		Total	22	30			700
		SEMESTER – IV					
23UTAML41/ 23UHINL41/ 23UFREL41	I	Language – IV: பொதுதமிழ் -IV: □□□□□□□ □□□□□□□□□□/ Hindi-IV/ French-IV	3	6	25	75	100
23UENCL42	II	General English – IV	3	6	25	75	100
23UFIAC43	III	Core –VII – Corporate Accounting - II	5	5	25	75	100
23UFIAC44		Core – VIII - Business Mathematics & Statistics	5	5	25	75	100
23UFIAE45-1 23UFIAE45-2 23UFIAE45-3		Elective – IV: Human Resource Management (or) Operation Research(or) Financial Reporting	3	3	25	75	100
23UFIAS46	IV	Skill Enhancement Course – 6: Brand Management	2	2	25	75	100
23UFIAS47		Skill Enhancement Course – 7: Clearing and Forwarding in Export and Import	2	2	25	75	100
23UEVSG48		Environmental Studies	2	1	25	75	100
		Total	25	30			800
		SEMESTER –V					
23UFIAC51	III	Core – IX - Cost Accounting – I	4	5	25	75	100
23UFIAC52		Core – X - Banking Law & Practice	4	5	25	75	100
23UFIAC53		Core – XI - Income Tax Law & Practice - I	4	5	25	75	100

23UFIAD54		Core – XII Project with Viva-voce	4	5	25	75	100
23UFIAE55-1		Elective – V: Investment Analysis and Portfolio Management (or)	3	4	25	75	100
23UFIAE55-2		Indirect Taxation					
23UFIAE56-1		Elective – VI: Indian Accounting Standard (or)	3	4	25	75	100
23UFIAE56-2		Financial Services					
23UVALG57	IV	Value Education	2	2	25	75	100
23UFIAI58		Summer Internship ⁺⁺	2	-	25	75	100
		Total	26	30			800
		SEMESTER –VI					
23UFIAC61		Core – XIII: Cost Accounting-II	4	6	25	75	100
23UFIAC62		Core – XIV: Management Accounting	4	6	25	75	100
23UFIAC63		Core – XV: Income Tax Law & Practice - II	4	6	25	75	100
23UFIAE64-1	III	Elective – VII: Financial Management (or)	3	5	25	75	100
23UFIAE64-2		Merchant Banking					
23UFIAE65-1		Elective – VIII: Computer Application in Business (or)	3	5	25	75	100
23UFIAE65-2		Basics of MS Excel					
23UFIAF66	IV	Professional Competency Skill: Event Management	2	2	25	75	100
23UFIA X67	V	Extension Activity	1	-	100		100
		Total	21	30			700
		Grand Total	142				4500

List of Non-Major Elective Courses Offered to Other Departments

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	23UFIAN16	Digital Banking	2	2	25	75	100
II	23UFIAN26	Fundamentals of Fintech	2	2	25	75	100

* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto 12th Standard and have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto 10th & 12th Standard and have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

** The course “23UNMSD01: Overview of English Communication” is to be taught by the experts from Naan Mudhalvan Scheme team. However, the faculty members of Department of English should coordinate with the Naan Mudhalvan Scheme team for smooth conduct of this course.

⁺⁺Students should complete two weeks of internship before the commencement of V semester.

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System
for all UG courses including Lab Hours**

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course SEC-1 (NME-I)	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-2 (NME-II)	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2

	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	13
Part IV	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

Third Year

Semester-V

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical, Project & Elective Courses	22	28
Part IV	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	-
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical & Elective Courses	18	28
Part IV	Professional Competency Skill	2	2
Part V	Extension Activity	1	-
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components Part IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

CREDIT DISTRIBUTION FOR U.G. PROGRAMME

Part	Course Details	No. of Courses	Credit per course	Total Credits
Part I	Tamil	4	3	12
Part II	English	4	3	12
Part III	Core Courses	15	4/5	68
	Elective Courses: Generic / Discipline Specific (3 or 2+1 Credits)	8	3	24
Part I, II and III Credits				116
Part IV	Skill Enhancement Courses / NME / Language Courses	7	1/2	15
	Professional Competency Skill Course	1	2	2
	Environmental Science (EVS)	1	2	2
	Value Education	1	2	2
	Internship	1	2	2
Part IV Credits				23
Part V	Extension Activity (NSS / NCC / Physical Education)	1	1	1
Total Credits for the UG Programme				140

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand/Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview	
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
Analyze(K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
Evaluate(K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons	
Create(K6)	Check knowledge in specific or off beat situations, Discussion, Debating or Presentations	

Programme Outcomes:	PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a
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	position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
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Programme Specific Outcomes:	PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world. PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit
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CORE – I: FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAC13	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAC14	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.							15	
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.							15	
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.							15	
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].							15	

V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.universityofcalicut.info/sy1/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Departmental Elective I – Business Communication

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAE15-1	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interview								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of								12

	Interviews – Public Speech – Characteristics of a Good Speech	
	TOTAL	60

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- New Delhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3-Strong, 2-Medium, 1- Low

FIRST YEAR – SEMESTER – I

Departmental Elective I - Indian Economic Development

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAE15-2	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development And Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	Economic Development Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal,Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
	TOTAL								60
CO	Course Outcomes								

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

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

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I

Departmental Elective 1 – Business Economics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAE15-3	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and								12

	External Economies – Internal and External Diseconomies - Producer’s equilibrium	
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition– Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Evaluate the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocola, Chennai.	
4	T.P Jain, Business Ecomnomics, Global Publication Pvt.Ltd, Chennai.	
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.	
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ	
2	https://www.icsi.edu/	
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-	

	objectives-basis-and-factors/74160
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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3-Strong, 2-Medium , 1- Low

Subject Code	SKILL ENHANCEMENT COURSE-1 (NME-I) DIGITAL BANKING	L	T	P	C
23UFIAN16		2			2

Learning Objectives:

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

Course Outcomes:

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

Unit I: Digital Banking Products

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

Unit II: Payment System

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

Unit III: Mobile and Internet Banking

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

Unit IV: Point of Sale Terminals

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

Unit V: Automated Teller Machine and Cash Deposit Systems

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

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

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

Web Reference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

Subject code	FOUNDATION COURSE FUNDAMENTALS OF BUSINESS STUDIES	L	T	P	C
23UCOMF17		2			2

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

Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

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

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO2:	To encourage and motivate the Students for the Commerce Education.
CO3:	To make the students aware towards the various branches of commerce for Example ,Accounts, Banking and Auditing.

Unit I Commerce-Introduction

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

Unit II Accounting-Introduction

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

Unit III Marketing and Advertising

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

Unit IV Auditing & Entrepreneurial Development

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

Unit V: Income Tax Law and Practice

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

Text Books:

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

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIA C23	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.							15	
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							15	

IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II**CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIA C24	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
	TOTAL								75

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Departmental Elective II – HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAE 25-1	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	Toequip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	12

V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://hr.university/shrm/strategic-human-resource-management/	
2	https://www.investopedia.com/terms/c/collective-bargaining.asp	
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Departmental Elective II – International Trade

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAE 25-2	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserizing growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
	TOTAL								60

CO	Course Outcomes
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	PunamAgarwal And JatinderKaur, International Business, Kalyani Publications, New Delhi

4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

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

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

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – II

Departmental Elective II – Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UFIAE 25-3	4				3	4	25	75	100
Learning Objectives									
LO 1	To explain working capital and interpret the cash conversion cycle								
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
LO 3	To prepare a cash budget and comment on it								
LO 4	To assess the components of credit policy and its evaluation								
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.								12
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.								12
IV	Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.								12
V	Inventory Management Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.								12
	TOTAL								60
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

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

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

3-Strong, 2-Medium , 1- Low

Subject Code	SKILL ENHANCEMENT COURSE-2(NME-II)	L	T	P	C
23UFIAN26	FUNDAMENTALS OF FINTECH	2			2

Learning Objectives:

LO1:	To educate the students to introduce FinTech
LO2:	To gain knowledge in Financial Technology and Digital payments
LO3:	To acquire knowledge in Cryptocurrencies
LO4:	To know the knowledge in Block Chain Technology
LO5:	To understand the effects of FinTech on various sectors

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Identify the benefits of FinTech industry;
CO2:	Enable a better understanding of Financial Technology and Digital Payments
CO3:	Analyse the functioning of Cryptocurrency
CO4:	Explain the impact of Block Chain Technology
CO5:	Evaluate the effects of FinTech on various sectors

Unit I: Introduction to Fintech

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

Unit II: Financial Technology and Digital Payments

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

Unit III: Cryptocurrencies

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

Unit IV: Block Chain Technology

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

Unit V: Effects of Fin-Tech on Various Sectors

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

Recent Trends in FinTech

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

Text Books:

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

Supplementary Readings:

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

SEMESTER: III CORE V PART: III	23UFIAC33 CORPORATE ACCOUNTING - I	CREDIT:5 HOURS:5/W
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Learning Objectives:

LO1:	To understand about the pro-rata allotment
LO2:	To know the provisions of companies, Act under Redemption of Preference shares and debentures
LO3:	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4:	To examine the factors affecting goodwill of a company
LO5:	To identify the Significance of International financial reporting standard (IFRS)

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	To understand the provisions for underwriting commission
CO2:	To examine the provisions of issue and redemption of preferences shares and debentures
CO3:	To illustrate part, I and part II forms
CO4:	To value shares and goodwill
CO5:	To analyse IND AS 7, 12,16

Unit I : Issue of Shares

Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

Unit II: Redemption of Preference Shares & Debentures

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

Unit III: Final Accounts

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.

Unit IV : Valuation of Goodwill & Shares

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.

Unit V: Indian Accounting Standards

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Ind AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.

Recent Trends in Corporate Accounting

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

Text Books:

1. S.P. Jain and N.L. Narang, 2023 Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radhaswamy, 2023 Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, 2023 Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta 2023 Advanced Accounts Vol I, S.Chand, New Delhi.
5. M.C.Shukla, 2023 Advanced accounting Vol I, S.Chand, New Delhi.

Supplementary Readings:

1. T.S. Reddy, A. Murthy 2023 Corporate Accounting- Margham Publication, Chennai.
2. D.S.Rawat & Nozer Shroff, 2023 Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi, 2023 Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, 2023 Corporate accounting I, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, 2023 Corporate Accounting I, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

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

Note: Question Paper shall cover 20%Theory and 80% Problems

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	33	33	3	32	33	3	3	33	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	3
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	1
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: III CORE VI PART: III	23UFIAC34 COMPANY LAW	CREDIT:5 HOURS:5/W
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Learning Objectives:

LO1:	To know Company Law 1956 and Companies Act 2013
LO2:	To have an understanding on the formation of a company
LO3:	To understand the requisites of meeting and resolution
LO4:	To gain knowledge on the procedure to appoint and remove Directors
LO5:	To familiarize with the various modes of winding up

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Understand the classification of companies under the act
CO2:	Examine the contents of the Memorandum of Association & Articles of Association
CO3:	Know the qualification and disqualification of Auditors
CO4:	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5:	Analyse the modes of winding up

Unit I: Introduction to Company law

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

Unit II: Formation of Company

Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

Unit III: Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor

Unit IV: Management & Administration

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

Unit V: Winding up

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Recent Amendments in Company Law
Faculty member will impart the knowledge on recent trends in Company Law to the students and these components will not cover in the examination.

Text Books:

1. N.D. Kapoor, 2023 Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, 2023 Business Laws Sultan Chand and Sons, Chennai

4. Shusma Aurora, 2023 Business Law, Taxmann, New Delhi
5. M.C.Kuchal, 2023 Business Law, Vikas Publication, Noida

Supplementary Readings:

1. Gaffoor & Thothadri, 2023 Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, 2023 Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, 2023 Business Law, Nithya Publication, Bhopal
4. S.D.Geet, 2023 Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, 2023 Business Law, CA foundation study material

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
- 2 <https://vakilsearch.com/blog/explain-procedure-formation-company/>
- 3 <https://www.investopedia.com/terms/w/windingup.asp>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	2
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: III ELECTIVE - III PART: III	23UFIAE35-1 INTERNATIONAL TRADE	CREDIT:3 HOURS:3/W
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Learning Objectives:

LO1:	To enable students familiarise with the basics of International Trade.
LO2:	To know the various theories of international trade.
LO3:	To impart knowledge about balance of trades and exchange rates.
LO4:	To gain knowledge about international institutions.
LO5:	To gain insights on World Trade Organisation

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Distinguish between the concept of internal and international trade.
CO2:	Define the various theories of international trade.
CO3:	Examine the balance of trade and exchange rates
CO4:	Appraise the role of IMF and IBRD.
CO5:	Define the workings of WTO and with special reference to India.

Unit I : Introduction to International Trade

Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context

Unit II : Theories of International Trade

Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

Unit III : Balance of Payments

Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism.

Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

Unit IV: International Economic Institutions

International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

Unit V: World Trade Organisation (WTO)

Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.

Recent Trends in International Trade

.Faculty member will impart the knowledge on recent trends in International Trade the students and these components will not cover in the examination.

Text Books:

1. Francis Cherunilam, 2023 International Trade and Export Management – Himalaya Publishing House - Mumbai -04.
2. Paul.R.Krugman and Maurice Obstfeld, 2023 International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi
3. Robert J.Carbaugh, 2023 International Economics - Thomson Information Publishing Group -Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics 2023 Vikas Publishing House (P) Ltd – New Delhi-14.

5. Bimal Jaiswal & Richa Banerjee, 2023 Introduction to International Business, Himalaya Publication, Mumbai

Supplementary Readings:

1. T. Aryamala, 2023 Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. 2023 International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, 2023 International Business, Kalyani Publications, New Delhi
4. S Sankaran ,2023 International Trade, Margham Publication, Chennai
5. C B Gupta, 2023 International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
- 2 <https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644>
- 3 https://www.wto.org/english/thewto_e/countries_e/india_e.htm

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	1	2	3	2	2	2	2	3	2	2	2	2	2	2	2
CO2	3	2	2	1	2	3	2	2	2	2	3	2	2	2	2	2	2	2
CO3	3	2	1	1	2	3	2	1	2	2	3	2	1	2	2	1	2	2
CO4	3	2	2	2	2	3	2	2	2	2	3	2	2	2	2	2	2	2
CO5	3	2	2	1	2	3	2	2	2	2	3	2	2	2	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: III ELECTIVE - III PART: III	23UFIAE35-2 MANAGEMENT INFORMATION SYSTEM	CREDIT:3 HOURS:3/W
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Learning Objectives:

LO1:	Identify managerial challenges and opportunities for organizational advancement that may be resolved by the application of current new technologies.
LO2:	Identify opportunities for and successfully apply various information technologies to gain competitive advantage.
LO3:	Define and recognize key enabling technologies that may advance organizations now and in the future.
LO4:	Explain applications as groupware, the Internet, executive information systems, telecommunications, and other organizational support technologies and relate them to solving organization problems.
LO5:	Make required personal and organizational changes to implement the new technologies in established and in new organizations.
	Identify new opportunities and champion the introduction and application of advancing technologies in an organization

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Identify and describe important features of organizations in order to build and use information systems successfully.
CO2:	Identify the principal management challenges posed by the ethical and social impact of information systems and management solutions.
CO3:	Demonstrate systems analysis, design and decision making in a business setting.
CO4:	Assess how information systems support the activities of managers and end-users in organization
CO5:	Explain about the recent trends in MIS, Artificial Intelligence and improve the knowledge for futuristic competence

Unit I : Understanding Management Information Systems

Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS, The Decision Making Process System Approach to Problem Solving, The Structure of Management Information System.

Unit II : Kinds of Information Systems

Introduction, Types of Management Systems Concepts of Management Organization Differences between planning and control information, Systems Analysis, Systems Design MIS Planning and Development: Introduction, Planning, development.

Unit III : MIS and Business Process Re-engineering

Introduction, Business Process Re – Engineering, Improving a process in BPR, Object Oriented methodology, PR – Current Focus MIS Organization Structure: Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories. Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems. E-Enterprise System : Introduction: Managing the E-enterprise, Organization of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration.

Unit IV: Trends in MIS

Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI) MIS – Support Models and Knowledge Management: Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models, Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management. Organization and Computer Networks: Introduction, Basics of computer systems, Basic Network Terminologies, Definitions and Application, The Intranet and the Extranet.

Unit V: Database Management System and Strategic Management Information System

Database Management System: Types of Database Users, DBMS, Designing of DBMS. Strategic Management Information System: Background, Performance, Product Differentiation and Value Chain, How IT influences Organisations' goals – The five levels – Governance Modes in the use of IT. Security and Ethical Issues: Control Issues in Management Information Systems, Security Hazards, Ethical Issues, Technical Solutions for Privacy Protection.

Recent Trends in Management Information System

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

Text Books:

1. Prasad L M, Usha Prasad 2012 , Management Information System, Sultan Chand & Sons, New Delhi
2. D. B. Bharati & Rohan Dahivale Management Information Systems 2022 Himalaya Publications, Mumbai
3. Jawadekar 2022 Management Information Systems by, TMGH, 4 th Edition
4. Jaiswal and Mittal, 2022 Management Information Systems by Oxford University Press.

Supplementary Readings:

1. Wetherbe, Turban 2000 Information Technology for Management, John Wiley Publisher, New Jersey, US
2. Turban and Aronson 2022 Decision Support Systems and Intelligent Systems by, Pearson Education Asia
3. O'brien, Marakas and Ramesh Behl 2022 Management Information Systems TMGH, 11th Edition,
4. Davis, 2022 Management Information Systems, McGraw Hill, New York

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 www.academia.edu
- 2 www.oxfordreference.com
- 3 www.brainscape.com

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2
CO2	3	2	2	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2
CO3	3	1	2	2	3	2	1	2	2	1	2	2	3	3	2	1	2	2
CO4	3	2	2	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2
CO5	3	2	2	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: III ELECTIVE - III PART: III	23UFIAE35-3 FINANCIAL DERIVATIVES	CREDIT:3 HOURS:3/W
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Learning Objectives:

LO1:	To possess good skills in hedging risks using derivatives
LO2:	To understand about future contract and options
LO3:	To provide in depth knowledge about options and swaps
LO4:	To knowing about the evolution of SWAP
LO5:	To develop in depth knowledge about stock options and index futures in NSE

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain about the types of contracts and OTC securities
CO2:	Enumerate the types of future contracts like securities, stocks, indices, currencies etc.,
CO3:	Describe the exchange traded options and their specifications in different models
CO4:	Elaborate the SWAPS and possess knowledge about their intermediaries
CO5:	Analyse the evolution of Derivatives markets in India and specification for stock options

Unit I : Introduction

Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps – Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.

Unit II : Futures Contract

Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices.

Unit III : Options

Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options – Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts.

Unit IV: SWAPS

Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary–Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs –Credit Risk.

Unit V: Derivatives in India

Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives.

Recent Amendments In Financial Derivatives

.Faculty member will impart the knowledge on recent Amendments in Financial Derivatives to the students and these components will not cover in the examination.

Text Books:

1. Prakash B Yaragol, 2022 Financial Derivatives: Text and Cases, Vikas Publishing House, Noida.
2. R Amuthan, 2022 Financial Derivatives, Himalaya Publishing House, Mumbai
3. N R Parasuraman, 2022 Fundamental of Derivatives , Wiley, New Jersey
4. CS Divyesh Patel, 2022 Financial Derivatives, Bharat Publication, New Delhi
5. Amanchugh , Divik Maheswari , 2022 Financial Derivatives, Pearson, New Delhi

Supplementary Readings:

1. Jagadish R. Raiyani, 2023 Financial Derivatives in India, Abe books, UK
2. O.P. Agarwal, 2022 Financial Derivatives and Risk Management, Himalaya publications, Mumbai
3. Keith Redhead, 2022 Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs, – PHI Learning, 2011.
4. S.L. Gupta, 2022 Financial Derivatives- Theory, Concepts and Practice, Prentice Hall Of India, . Website of NSE, BSE.
5. David Dufosse, 2022 Option and Financial Futures Valuation and Uses, McGraw Hill International Edition.

NOTE: Latest Edition of Textbooks May be used

Web Reference:

- 1 www.cfainstitute.org
- 2 www.imf.org
- 3 www.cleartax.in
- 4 www.efinancemanagementwnt.com

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	2
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: III SEC: IV PART: IV	23UFIAS36: STOCK MARKET OPERATIONS	CREDIT: 1 HOURS: 1/W
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Learning Objectives:	
LO1:	To acquaint students with knowledge of Securities Market
LO2:	To enable the students to understand the knowledge of Practice Trading on Stock Market
LO3:	To impart the students to understand the legal frame work of securities Market
LO4:	To enables the students to have depth knowledge in different segment of stock exchange
LO5:	To understand the role of Demat Trading
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Frame work of Securities Market
CO4:	Explain different segment of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

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

Unit II: Primary Market

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

Unit III: Secondary Market

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

Unit IV: Regulatory Framework

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

Unit V: Demat Trading

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

Practical Exercises:

The learners are required to:

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

Recent Trends in Stock Market

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

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

Supplementary Readings:

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

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	2
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: III SEC: V PART: IV	23UFIAS37: NEW VENTURE PLANNING & DEVELOPMENT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:	
LO1:	To acquaint students with knowledge of Setting up a new Business
LO2:	To enable the students to understand the legal challenges in setting up Business
LO3:	To impart the students to search for entrepreneurial capital
LO4:	To enables the students to have depth knowledge in marketing aspects of new ventures
LO5:	To understand the role Business Plan Preparation for New Ventures
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Generate a business idea using different techniques and describe sources of innovative ideas
CO2:	Evaluate advantages of acquiring an ongoing venture with a case study;
CO3:	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO4:	Develop a marketing plan for a business idea;
CO5:	Prepare and present a well-conceived Business Plan

Unit I: Starting New Ventures

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

Unit II: Legal Challenges in Setting up Business

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

Unit III: Search for Entrepreneurial Capital

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

Unit IV: Marketing Aspects of New Ventures

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

Unit V: Business Plan Preparation for New Ventures

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

Practical Exercises:

The learners are required to:

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

Recent Trends in New Venture Planning & Development
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Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

Supplementary Readings:

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

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	2
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV CORE - VII PART: III	23UFIAC43 CORPORATE ACCOUNTING - II	CREDIT:5 HOURS:5/W
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Learning Objectives:

LO1:	To know the types of amalgamation
LO2:	To gain an understanding about reconstruction
LO3:	To know Final statements of banking companies
LO4:	To understand the legal requirements of financial accounts
LO5:	To have an insight on modes of winding up of a company

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Understand the accounting treatment of amalgamation, absorption and external reconstruction
CO2:	Apply and alter the share capital and internal reconstruction
CO3:	Do the accounting procedure of non-performing assets
CO4:	Give the consolidated accounts of holding companies
CO5:	Prepare liquidator's final statements

Unit I: Amalgamation, Absorption & External Reconstruction

Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).

Unit II: Alteration of Share Capital – & Internal Reconstruction

Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.

Unit III : Accounting of Banking Companies

Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

Unit IV : Consolidated Financial Statements

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

Unit V : Liquidation of Companies

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

Recent Trends in Corporate Accounting

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

Note: Question Paper shall cover 20%Theory and 80% Problems.

Text Books:

1. S.P. Jain and K.L Narang. 2023 Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr. K.S .Raman and Dr. M.A. Arulanandam , 2023 Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, 2023 Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, 2023 Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, 2023 Corporate Accounting II, Margham Publishers, Chennai

Supplementary Readings:

1. B.Raman, 2023 Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, 2023 Advanced Accounting, S.Chand, New Delhi
3. Mukesh Bramhbut, 2023 Devi Ahilya publication, Madhya Pradesh
4. Anil Kumar, Rajesh Kumar, 2023 Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, 2023 Corporate Accounting, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
- 2 <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
- 3 <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	2
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV CORE - VIII PART: III	23UFIAC44 BUSINESS MATHEMATICS & STATISTICS	CREDIT:5 HOURS:5/W
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Learning Objectives:

LO1:	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2:	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3:	To familiarise with the measures of central tendency
LO4:	To conceptualise with correlation co-efficient
LO5:	To gain knowledge on time series analysis

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Learn the basics of ratio, proportion, indices and logarithm
CO2:	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3:	Determine the various measures of central tendency
CO4:	Calculate the correlation and regression co-efficient.
CO5:	Assess problems on time series analysis

Unit I: Ratio

Ratio, Proportion and Variations, Indices and Logarithms.

Unit II: Interest and Annuity

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

Unit III : Business Statistics Measures of Central Tendency

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

Unit IV : Correlation and Regression

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

Unit V : Time Series Analysis and Index Numbers

Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index

Recent Trends in Mathematics & Statistics

Faculty member will impart the knowledge on recent trends in Mathematics & Statistics to the students and these components will not cover in the examination

Text Books:

1. B.N. Gupta, 2023 Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, 2023 Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, 2023 Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. S. Sachdeva, 2023 Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5. P.R. Vittal, 2023 Business Mathematics & Statistics, Margham Publications, Chennai

Supplementary Readings:

1. J.K. Sharma, 2023 Fundamentals of Business Statistics, Vikas Publishing, Noida
2. Peter Waxman, 2023 Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, 2023 Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, 2023 Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, 2023 Business Mathematics & Statistics, Excel Books Publisher, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://www.britannica.com/biography/Henry-Briggs>
- 2 <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
- 3 <https://www.expressanalytics.com/blog/time-series-analysis/>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	2	1	2	3	2	2	2	2	1	2	2	2
CO2	2	3	3	3	3	2	2	1	2	3	2	2	2	2	1	2	2	2
CO3	2	3	3	3	3	2	1	1	2	3	2	1	2	2	2	2	1	2
CO4	2	3	3	3	3	2	2	2	2	3	2	2	2	2	2	2	2	2
CO5	2	2	2	2	3	2	2	1	2	3	2	2	2	2	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV ELECTIVE - IV PART: III	23UFIAE45-1 HUMAN RESOURCE MANAGEMENT	CREDIT:3 HOURS:3/W
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Objectives:

LO1:	To understand aspects relating to Human resource management
LO2:	To know strategies relating to Human Resource management
LO3:	To be acquainted with Industrial Relations Policy.
LO4:	To learn about organisation culture
LO5:	To assimilate knowledge on employee welfare.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember and recall concepts of Human resource management
CO2:	Choose appropriate strategies for human resource management
CO3:	Compare and contrast various industrial relations policy.
CO4:	Determine appropriate organisation culture.
CO5:	Formulate strategies for employee welfare.

Unit I: Introduction to HRM

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

Unit II: Strategic HRM

Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.

Unit III : Industrial Relations

Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.

Unit IV : Organisational Development Collective Bargaining

Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. -Collective Bargaining- Essentials of Effective Collective Bargaining

Unit V : Employee welfare

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.

Recent Trends in Human Resource Management

Faculty member will impart the knowledge on recent trends in Human Resource Management to the students and these components will not cover in the examination

Text Books:

1. Ashwathappa, 2022 Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V, 2022 Personnel Management, Himalaya Publishing House, Mumbai.

3. Sunil Lalla and NehaShukla, 2022 Human Resource Management, NiraliPrakashan Publishers, Pune.
4. P.SubbaRao, 2022 Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

Supplementary Readings:

1. L.M. Prasad, 2022 Human Resource Management, Sultan and chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, 2022 S.P Human Resource Management, Wiley, India.
3. Dr.K.Sundar and Dr.J.Srinivasan, 2022 Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, 2021 Human Resource Management, VMP Publishers, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://hr.university/shrm/strategic-human-resource-management/>
- 2 <https://www.investopedia.com/terms/c/collective-bargaining.asp>
- 3 <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	1	2	3	2	2	2	2	1	2	2	2	3	2	1	2	2	3
CO2	2	1	2	3	2	2	2	2	1	2	2	2	3	2	1	2	2	3
CO3	1	1	2	3	2	1	2	2	2	2	1	2	3	2	2	2	1	3
CO4	2	2	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	3
CO5	2	1	2	3	2	2	2	2	2	2	2	2	3	2	2	2	2	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV ELECTIVE - IV PART: III	23UFIAE45-2 OPERATION RESEARCH	CREDIT:3 HOURS:3/W
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Learning Objectives:

LO1:	To introduce the students to operations research and linear programming.
LO2:	To impart knowledge about transportation and assignment problems.
LO3:	To get acquainted with game theory and simulation.
LO4:	To develop abilities to analyse and manage inventories using various methods.
LO5:	To acquire knowledge on network analysis.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Frame a linear programming problem for quantitative decisions in business planning.
CO2:	Optimise economic factors by applying transportation and assignment problems.
CO3:	Apply the concept of game theory and simulation for optimal decision making.
CO4:	Analyse and manage inventories to meet the changes in market demand.
CO5:	Construct networks including PERT, CPM for strategic management of business projects.

Unit I: Introduction to Operations research and Linear Programming Problem

Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method.

Unit II: Transportation and Assignment problem

Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem

Unit III : Game Theory and Simulation

Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation.

Unit IV : Inventory Management

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)

Unit V : Network Analysis

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.

Recent Trends in Operation Research

Faculty member will impart the knowledge on the latest trends in Operation Research to the students and these components will not cover in the examination

Text Books:

1. C.R.Kothari, 2022 "Quantitative Techniques", Vikas Publications, Noida
2. V.K. Kappor, 2022 "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3. Anand Sharma, 2022 Operation Research, Himalaya Publishing House, 2014, Mumbai
4. M Sreenivasa Reddy, 2023 Operation Research, CENGAGE, New Delhi
5. S. Gurusamy, 2022 Elements of Operation Research, Vijay Nicole Imprints Private Limited

Supplementary Readings:

1. S Kalavathy, 2022 Operations Research, Vikas Publications, Noida
2. S.P. Gupta, 2022 "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019

3. Sarangi, SK 2022 Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. ND Vohra, 2021 Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi
5. P.R.Vittal 2021 Operation Research, Margham Publications, Chennai

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 www.orsi.in
- 2 www.learnaboutor.co.uk
- 3 www.theorsociety.com

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	2	2	1	2	2	2	3	2	1	2	2	3	2	3	2
CO2	3	2	2	2	2	1	2	2	2	3	2	1	2	2	3	2	3	2
CO3	3	2	1	2	2	2	2	1	2	3	2	2	2	1	3	1	3	2
CO4	3	2	2	2	2	2	2	2	2	3	2	2	2	2	3	2	3	2
CO5	3	2	2	2	2	2	2	2	2	3	2	2	2	2	3	2	3	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV ELECTIVE - IV PART: III	23UFIAE45-3 FINANCIAL REPORTING	CREDIT:3 HOURS:3/W
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Learning Objectives:

LO1:	To interpret and analyse the general purpose of financial reporting and IND AS
LO2:	To evaluate the knowledge of disclosures like Accounting Standards, SEBI
LO3:	To understand differing accounting policies and their impact on financial statements
LO4:	To demonstrate about financial statements with the help of Ratio Analysis.
LO5:	To provide knowledge in emerging trends in E-commerce reports.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards
CO2:	Describe the process of Disclosures under Companies Act, 2013
CO3:	Prepare various financial statement, Ratio Analysis and cash Flow Analysis
CO4:	Understand the techniques of financial decision making in the business corporates.
CO5:	Explain the recent trends on reporting and integrated reports.

Unit I: Introduction

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes

to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.

Unit II: Disclosures

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.

Unit III : Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

Unit IV : Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.

Unit V : Emerging Trends in Reporting

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation , Value Added Statement

Recent Amendments in Financial Reporting

Faculty member will impart the knowledge on the recent amendments in Financial Reporting to the students and these components will not cover in the examination

Text Books:

1. Bhattacharya. K Ashish, 2022 Corporate Financial Reporting and Analysis, PHI Learning, New Delhi
2. Gupta, Ambrish, 2022 Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi
3. Lal, Jawahar&Sucheta, Gauba, 2022 Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
4. Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. 2022 Financial Reporting and Analysis. Wisdom Publications, Delhi.

Supplementary Readings:

1. George J. Benstonet. Al, 2022 World Financial Reporting, Oxford University Press.
2. Gibson, C. H.,2022 Financial reporting and analysis. Nelson Education.
3. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. 2022 Financial Reporting and Analysis. McGraw Hill Education
4. R.K. Mautz and William G. May,2022 Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://core.ac.uk>
- 2 <https://afm.utexas.edu/financial-accounting-and-reporting>
- 3 <https://www.udemy.com>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO2		2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO3	3	2	2	2	2	1	2	2	2	2	2	2	1	3	1	3	2	3
CO4		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3
CO5		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV SEC: VI PART: IV	23UFIAS46: BRAND MANAGEMENT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:	
LO1:	To familiarize the basic knowledge on branding
LO2:	To understand brand positioning.
LO3:	To gain knowledge on brand extension
LO4:	To understand the elements of brand equity.
LO5:	To know the position of retail branding.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the concept of branding
CO2:	Discuss the brand positioning and identify brands
CO3:	Explain the elements of brand extension.
CO4:	Summarizethe impact of celebrity brand
CO5:	Discuss the determinants of successful brand management

Unit I: Branding

Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name- Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.

Unit II: Brand Positioning

Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- -Building brand personality-Online brand building. Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association-Brand image

Unit III: Brand Extension

Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions.

Unit IV: Brand Equity

Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.

Unit V: Brand Management

Strategic brand management- Successful brand development-effective brand management.

Retail Branding: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.

Text Books:

1. S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai
2. Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai
3. Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand & Company New Delhi.
4. Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi.

Supplementary Readings:

1. Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications
2. Kotler, P., and Armstrong. 2016. Principles of Marketing, Persons Education. New York
3. Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai
4. Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune.
5. Kotler, P., Lane, K., and Keller. 2017. Marketing Management, Pearson Education, New York

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO2		2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO3	3	2	2	2	2	1	2	2	2	2	2	2	1	3	1	3	2	3
CO4		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3
CO5		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV SEC: VII PART: IV	23UFIAS47: CLEARING AND FORWARDING IN EXPORT AND IMPORT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:	
LO1:	To educate the students how the clearing and forwarding agents acted in Ports
LO2:	To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents
LO3:	To acquire knowledge in import documentation
LO4:	To know the how the freights are charged by the shipping and forwarding agents
LO5:	To understand the Risk in Export and Import
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the role of clearing agents in ports
CO2:	Discuss the export procedure and documentation
CO3:	Explain the import documentation procedure
CO4:	Equip Freight forwarding services
CO5:	Discuss the determinants of Risk Management

Unit I: Introduction

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

Unit II: Export Procedure Documentation

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

Unit III: Import Procedure Documentation

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

Unit IV: Freight forwarding and Transportation

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

Unit V: Risk Management

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

Recent Trends in Clearing and Forwarding in Export and Import

Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

Text Books:

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

Supplementary Readings:

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

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO2		2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO3	3	2	2	2	2	1	2	2	2	2	2	2	1	3	1	3	2	3
CO4		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3
CO5		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3

*3– Strong, 2- Medium, 1- Low

sSEMESTER: IV	23UEVSG48	CREDIT:2
PART: IV	ENVIRONMENTAL STUDIES	HOURS:1/W

Learning Objectives:

LO1:	To introduce the learners to the ecosystem and to create environmental awareness among them.
LO2:	To understand the ways and means of creating pollution free environment and protecting the natural resources.
LO3:	To educate the students about Sustainable Development

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Analyse the inbuilt cyclical environmental system
CO2:	Assess the extent of pollution of various kinds
CO3:	Estimate the fast depleting natural resources and Bio-Diversity
CO4:	Appraise the level of global climate change and warming up
CO5:	Strategise for sustainable development

Unit I: The Environmental System

The services provided by the environmental system – Ecosystems: Food Chains, Food Webs, Ecological pyramids- Biochemical Cycles: Hydrological Cycle, Carbon Cycle

Unit II: Environmental Damage – Pollution

Sources and impact of Air Pollution – Water Pollution – Land Pollution – Municipal Solid Waste – Noise Pollution

Unit III: Resource Depletion

Importance of Forests : Causes and consequences of Deforestation – Bio Diversity Meaning and Importance- Reasons and Consequences of Biodiversity Decline

Unit IV : Global Climate Change

The Science of Climate Change – Green House Effect-Sources and Impact of Climate Change- Coping with Climate change

Unit V: Sustainable Development

Concepts and Definition of Sustainable Development – (Brundtland Commission Definition)- Poverty, Population Growth and Environmental Damage – Policies for Sustainable Development.

Recent Trends in Environmental Studies

Faculty member will impart the knowledge on recent trends in Environmental Studies to the students and these components will not cover in the examination.

Text Books:

1. Erach Bharucha 2014 Environmental Studies, New Delhi
2. Rajamannar 2014 Environmental Studies, EVR Publications, Tiruchy
3. Kalavathy S., 2014 Environmental Studies, Bishop Heber College Publication, Tiruchy

Supplementary Readings:

1. Richard Wright and Darathy F Boorse 2015 Environmental Science Towards a Sustainable future, Prentice Hall India, Publications, New Delhi.
2. Kumerasan K.A Alagappa Moses and Vasanthi M. 2015 Environmental Studies, Bharathidasan University Publications, Tiruchy

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	23	22	2	22	22	3	2	3	1	2	2	2	3	22	23	2	1
CO2	3	3	2	2	2	2	3	2	3	1	2	2	2	3	2	3	2	1
CO3	3	3	2	1	2	1	3	1	3	1	2	2	1	3	1	3	1	1
CO4	3	3	2	2	2	2	3	2	3	1	2	2	2	3	2	3	2	2
CO5	3	3	2	2	2	2	3	2	3	1	2	2	2	3	2	3	1	1

*3– Strong, 2- Medium, 1- Low

SEMESTER: V CORE - IX PART: III	23UFIAC51 COST ACCOUNTING - I	CREDIT:4 HOURS:5/W
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Learning Objectives:

LO1:	To understand the various concepts of cost accounting.
LO2:	To prepare and reconcile Cost accounts.
LO3:	To gain knowledge regarding valuation methods of material.
LO4:	To familiarize with the different methods of calculating labour cost.
LO5:	To know the apportionment of Overheads.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember and recall the various concepts of cost accounting
CO2:	Demonstrate the preparation and reconciliation of cost sheet.
CO3:	Analyse the various valuation methods of issue of materials.
CO4:	Examine the different methods of calculating labour cost.
CO5:	Critically evaluate the apportionment of Overheads.

Unit I: Introduction of Cost Accounting

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting – Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.

Unit II: Cost Sheet and Methods of Costing

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

Unit III : Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

Unit IV : Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement

Unit V : Overheads Costing

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Recent Trends in Cost Accounting

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

Text Books:

1. Jain S.P. and Narang K.L, 2023 Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., 2023 Practical Costing, S. Chand & Co, New Delhi,
3. Dr.S.N. Maheswari, 2023 Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, 2023 Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, 2023 Sultan Chand Publications, New Delhi

Supplementary Readings:

1. Polimeni, 2023 Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. 2023 Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, 2023 Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &Gurusamy S, 2023 Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad.N.K and Prasad.V.K, 2023 Cost Accounting, Book Syndicate, Kolkata

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
- 2 <https://www.accountingtools.com/articles/what-is-material-costing.html>
- 3 <https://www.freshbooks.com/hub/accounting/overhead-cost>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	3	3	2	3	1	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3	3	3	2	3	3	3	3
CO4	3	1	3	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3
CO5	3	3	3	2	3	3	3	2	3	2	2	3	2	3	3	2	3	3

*3– Strong, 2- Medium, 1- Low

Note: Question Paper shall cover 20% Theory and 80% Problems

SEMESTER: V CORE - X PART: III	23UFIAC52 BANKING LAW & PRACTICE	CREDIT:4 HOURS:5/W
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Learning Objectives:

LO1:	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2:	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3:	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4:	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5:	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2:	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3:	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4:	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5:	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Unit I: Introduction to Banking

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.

Unit II: RBI

Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.

Unit III : Bank Account

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents – KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

Unit IV : Endorsement

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person
Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker's duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.

Unit V : E-Banking

Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies-final sector reforms- Chakravarthy committee 1985- Narasimham Committee I & II Prudential norms capital adequacy norms- classification of assets & provisions.

Recent Trends in Banking Law & Practice

Faculty member will impart the knowledge on the recent trends in Banking Law & Practice to the students and these components will not cover in the examination

Text Books:

1. Gurusamy S, 2023 Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, 2023 Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E. 2023 Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A 2023 Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, 2023 Banking Law and Practice, S Chand publication, New Delhi

Supplementary Readings:

1. B. Santhanam, 2023 Banking & Financial System, Margam Publication, Chennai
2. [Katait Sanjay](#), Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, 2023 The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, 2022 Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, 2022 Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- 1 <https://www.rbi.org.in/>
- 2 <https://businessjargons.com/e-banking.html>
- 3 <https://www.wallstreetmojo.com/endorsement/>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	3	3	2	3	1	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3	3	3	2	3	3	3	3
CO4	3	1	3	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3
CO5	3	3	3	2	3	3	3	2	3	2	2	3	2	3	3	2	3	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: V CORE - XI PART: III	23UFIAC53 INCOME TAX LAW & PRACTICE - I	CREDIT:4 HOURS:5/W
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Learning Objectives:

LO1:	To understand the basic concepts & definitions under the Income Tax Act, 1961.
LO2:	To compute the residential status of an assessee and the incidence of tax.
LO3:	To compute income under the head salaries.
LO4:	To learn the concepts of Annual value, associated deductions, and the calculation of income from House property.
LO5:	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2:	Assess the residential status of an assessee & the incidence of tax.
CO3:	Compute income of an individual under the head salaries.
CO4:	Ability to compute income from house property.
CO5:	Evaluate income from a business carried on or from the practice of a Profession.

Unit I: Introduction to Income Tax

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Incomes Exempted under Section 10.

Unit II: Residential Status

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

Unit III: Income from Salary

Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.

Unit IV: Income from House Property

Income from House Property – Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property – Amenities – Deductions

Unit V: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.

Recent Amendments in Income Tax Law & Practice

Faculty member will impart the knowledge on the recent Amendments in Income Tax Law & Practice to the students and these components will not cover in the examination

Text Books:

1. V.P. Gaur, Narang, 2024 Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, 2024 Income Tax Law and Practice, Margham Publications, Chennai.
3. DinkarPagare, 2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, 2024 Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

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Supplementary Readings:

1. Hariharan N, 2024 Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, 2024 Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, 2024 Students Guide to Income Tax.,U.K. Bharghava Taxman.
4. Dr.Vinod K Singhania, Monica Singhania, 2024 Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika,2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used**Web Reference:**

- 1 <https://cleartax.in/s/residential-status/>
- 2 <https://www.legalraasta.com/itr/income-from-salary/>
- 3 <https://taxguru.in/income-tax/income-house-properties.html>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	3	3	2	3	1	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3	3	3	2	3	3	3	3
CO4	3	1	3	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3
CO5	3	3	3	2	3	3	3	2	3	2	2	3	2	3	3	2	3	3

*3– Strong, 2- Medium, 1- Low

Note: Question Paper shall cover 20%Theory and 80% Problems

SEMESTER: V CORE - XII PART: III	23UFIAD54 PROJECT WITH VIVA-VOCE	CREDIT:4 HOURS:5/W
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Refer to the Regulations

SEMESTER: V ELECTIVE - V PART: III	23UFIAE55-1 INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	CREDIT:3 HOURS:4/W
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Learning Objectives:

LO1:	To inculcate interest in students towards investment science and financial management.
LO2:	To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes
LO3:	To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process
LO4:	To develop knowledge in the areas of systematic savings for tax-planning and investment planning
LO5:	To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;
CO2:	Calculate the risk and expected return of various financial instruments and investment portfolios;
CO3:	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management
CO4:	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines
CO5:	Elaborate the concepts of portfolio management, selection, and construction

Unit I: Introduction to Investment

Meaning of investment , Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,

Unit II: Risk- Return Concepts

Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk.Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.

Unit III: Security Analysis

Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter's model, Company Analysis - Analysis of financial statements, future prospects of a company

Unit IV: Introduction to Portfolio Management

Meaning-The Portfolio management Process Categories. Investment strategy objectives— Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation

decision, and overview of allocation techniques.

Unit V: Portfolio Selection and Construction

Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.

Recent Trends in Investment Analysis and Portfolio Management

Faculty member will impart the knowledge on recent trends in Investment Analysis & Portfolio Management to the students and these components will not cover in the examination.

Text Books:

1. Arshdeep, Kiran Jindal, 2022 Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi
2. Pandian P. 2021 Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida
3. V.K. Bhalla, 2022 Investment Management, S Chand & Co, New Delhi

Supplementary Readings:

1. Bhalla, V. 2022. Investment Management. New Delhi: Sultan Chand Publications
2. Fischer, D. E., & Jordon, R. J. 2018. Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi
3. Chandra, P. 2019. Investment Analysis and Portfolio Management . McGraw Hill Education

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	2	2	2	2	2	3	2	3	1	2	2	2	3	2	2	2
CO2	3	3	3	2	2	2	2	3	2	3	1	2	2	2	3	2	3	2
CO3	3	3	3	2	1	2	1	3	1	3	1	2	2	1	3	1	3	1
CO4	3	3	3	2	2	2	2	3	2	3	1	2	2	2	3	2	3	2
CO5	2	3	1	2	2	2	3	2	3	2	3	2	3	1	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: V ELECTIVE - V PART: III	23UFIAE55-2 INDIRECT TAXATION	CREDIT:3 HOURS:4/W
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Learning Objectives:

LO1:	To get introduced to indirect taxes
LO2:	To have an overview of Indirect taxes
LO3:	To be familiar the CGST and IGST Act
LO4:	To learn procedures under GST
LO5:	To gain knowledge about Customs Duty.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Acquaintance with Indirect tax laws
CO2:	Exposed to the overview of GST.
CO3:	Apply provisions of CGST and IGST
CO4:	Summarise procedures of GST
CO5:	Discuss aspects of Customs Duty in India

Unit I : Introduction to Indirect Tax

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

Unit II : An Overview of Goods & Service Tax (GST)

Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.

Unit III : CGST ACT 2017 & IGST Act

Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.

Unit IV : Procedures under GST

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

Unit V : Customs Duty 1962

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.

Recent Amendments in Indirect Taxation

Faculty member will impart the knowledge on recent Amendments in Indirect Taxation to the students and these components will not cover in the examination.

Text Books:

1. Vinod K Singhanian, 2024 Indirect Taxes, Taxman's Publications, New Delhi.
2. H.C. Mehrotra & Prof .V.P Agarwal, 2024 Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, 2024 Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, 2024 Indirect Tax Laws, Bharat Publications, New Delhi.

Supplementary Readings:

1. V.S.Datey, 2024 All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy&Y.Hariprasad Reddy, 2024 Business Taxation, Margham Publications, Chennai.
3. Study Material on GST – 2024 The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, 2024 Government of India.

Web Reference:

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	2	2	2	2	2	3	2	3	1	2	2	2	3	2	3	2
CO2	3	3	3	2	2	2	2	3	2	3	1	2	2	2	3	2	3	2
CO3	3	3	3	2	1	2	1	3	1	3	1	2	2	1	3	1	3	1
CO4	3	3	3	2	2	2	2	3	2	3	1	2	2	2	3	2	3	2
CO5	2	3	1	2	2	2	3	2	3	2	3	2	3	1	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: V ELECTIVE - VI PART: III	23UFIAE56-1 INDIAN ACCOUNTING STANDARD	CREDIT:3 HOURS:4/W
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Learning Objectives:

LO1:	To understand the concept of Accounting Standards and their Committee
LO2:	To familiarize with the framework and presentation of Financial Statements
LO3:	To disclosure requirements and valuation of numerous financial transactions
LO4:	To identify the treatments of issue and redemption of shares,
LO5:	To provide insight into the revaluation, depreciation and useful for economic life

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Understood the content of IND AS and audit report process
CO2:	Analyse the required financial statements for preparation of cash flow statements
CO3:	Interpret the treatments of financial statements.
CO4:	Explain accounting treatments share issue, redemption, and contingencies
CO5:	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation

Unit I : Introduction

The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with bestpractice

Unit II : Framework for preparation of Financial Statements

The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items

Unit III : Treatment of Financial Statements

The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24).

Unit IV : Treatment of Issue and Redemption

The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities, and contingent assets (IAS 37).

Unit V : Depreciation Calculation

Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals. - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12).

Recent Amendments in Indian Accounting Standards

Faculty member will impart the knowledge on recent Amendments in Indian Accounting Standards to the students and these components will not cover in the examination.

Text Books:

1. Taxmann's Indian Accounting Standards
2. Dolphy D'Souza, Indian Accounting Standards, Snow white publications
3. MukeshSaraf, Indian Accounting Standards, Bharat

Supplementary Readings:

1. Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis
2. Snowwhite's , Indian Accounting Standards
3. T P Ghosh, Indian Accounting Standards, Taxmann's

Web Reference:

1. <http://www.icaai.org>
2. <http://www.udemy.com>
3. <http://www.indianaccountind.in>
4. <http://www.webtel.in>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	3	3	2	3	1	2	2	3	1	3	3	1	3	3	2	3
CO2	3	2	3	3	2	3	1	2	2	3	2	3	3	2	3	3	2	3
CO3	3	1	3	3	1	3	1	2	2	2	2	2	2	3	2	3	2	3
CO4	3	2	3	3	2	3	1	2	2	2	3	2	3	2	1	3	2	3
CO5	2	2	2	2	3	2	3	2	3	1	2	2	2	2	1	2	1	2

*3– Strong, 2- Medium, 1- Low

SEMESTER: V ELECTIVE - VI PART: III	23UFIAE56-2 FINANCIAL SERVICES	CREDIT:3 HOURS:4/W
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Learning Objectives:

LO1:	To impart knowledge on the role and function of the Indian financial system.
LO2:	To enrich their knowledge on key areas relating to management of financial products and services
LO3:	To familiarize students about Venture Capital, Leasing.
LO4:	To make them understand the Credit Rating system.
LO5:	To provide insights into mutual funds and the operation of NSDL and CSDL.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Summarise the role and function of the financial system
CO2:	Gain practical knowledge on key areas relating to management of financial products and services
CO3:	Familiarize students about Venture Capital, Leasing.
CO4:	Infer the importance of the Credit Rating system.
CO5:	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

Unit I: Introduction to Financial System

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

Unit II: Introduction to Financial Services

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

Unit III: Venture Capital and Leasing

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

Unit IV: Credit Rating

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

Unit V: Mutual Funds

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

Recent Developments in Financial Services

Faculty member will impart the knowledge on recent Developments in Financial Services to the students and these components will not cover in the examination

Text Books:

1. Gurusamy.S, 2022 Financial Services, Tata McGraw Hill, Noida.
2. C. Rama Gopal, 2023 Financial Services, Vikas Publishing House, Noida.
3. M.Y.Khan, 2023 Financial Services, Tata McGraw Hill, Noida.
4. E. Dharmaraj, 2023 Financial Services, S.Chand, New Delhi.

Supplementary Readings:

1. Mike Heffner, 2022 Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2. Perry Stinson, 2022 Bank management and Financial Services, Clanrye International, USA.
3. E. Gordon and K. Natarajan, 2022 Financial Market and Services, Himalaya Publishing House, Mumbai.
4. B. Santhanam, 2022 Financial Services, Margham Publications, Chennai.

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	1	2	2	3	1	3	3	1	3	3	2	2	3	2	3	3	2
CO2	3	1	2	2	3	2	3	3	2	3	3	2	2	2	2	2	2	3
CO3	3	1	2	2	2	2	2	2	3	2	3	2	2	2	3	2	3	2
CO4	3	1	2	2	2	3	2	3	2	1	3	2	3	1	2	2	2	2
CO5	3	3	2	3	1	2	2	2	2	1	3	2	3	1	2	2	3	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: V	23UVALG57	CREDIT:2
PART: IV	VALUE EDUCATION	HOURS:2/W

Learning Objectives:

LO1:	To enable the students to gain knowledge on the core values of personal and social life.
LO2:	To teach the students about the purpose of life and to instill the moral concerns for the Society in themselves.
LO3:	To empower the students with self confidence and morale by imbibing the essential values of working life in one's self.

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Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Know the essential values necessary for personal values necessary for personal and social life.
CO2:	Be through about the purpose of life and moral concerns necessary for the society.
CO3:	Have got empowered about the values of working life in themselves.
CO4:	Be strengthened by learning ethical values necessary for their life themselves.
CO5:	Be thoroughly clear about the inner values of their life.

Unit I: An Introduction to Value Education

1. Value education – Meaning – Nature and Purpose
2. Importance of Value Education

Unit II: Inner Ethical Values

1. Basic Features of Rational Ethics
2. Moral Consciousness and Conscience
3. Love – The Ultimate Moral Norm

Unit III: Moral Ethical Values

1. Morality and Freedom - Human Freedom and Moral Responsibility
2. God, Religion and Morality
3. Sanction for Moral Life.

Unit IV: Social Ethical values

1. Social Ethics: Value of Life and Human Beings
2. Liberty, Equality and Fraternity

Unit V: External Ethical Values

1. Ethical Issues Today: Religious Ethics, Family Ethics
2. Political Ethics - Business Ethics
3. Ethics and Culture.

Recent Trends in Value Education

Faculty member will impart the knowledge on Recent Trends in Value Education to the students and these components will not cover in the examination

Text Books:

1. Sundar K 2019 Business Ethics and Values, Vijay Nicole Imprints Ltd, Chennai
2. Venkatesh. N 2007, Value Education, APH Publishing Corporation, New Delhi
3. Singha. S, 2008, Basic Value Education, Hemkut Press, New Delhi

Supplementary Readings:

1. William K. Frankena. 2019. *Ethics*. : Prentice Hall of India Pvt. Ltd., New Delhi
2. Mruthyunjaya H.C 2013 Business Ethics and Value System, PHI Learning Private Limited, New Delhi
3. Singh. Y.K and Ruchika Nath, Value Education, APH Publishing Corporation, New Delhi
4. Sukula. R.P, 2014, Value Education and Human Rights, Sarup and Sons, New Delhi
5. David N Aspin and Judith D Chapman 2017 Values Education and Life Long Learning Principles Policies, Programmes, Springer, Netherlands

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1											2		2					
CO2	3						3					2	2	3				
CO3	3				2		3				2	2		3		1		
CO4	3				2		3	2										
CO5	3				2			2				1	1					

*3– Strong, 2- Medium, 1- Low

SEMESTER: V PART: IV	23UFIAI58 SUMMER INTERNSHIP	CREDIT:2 HOURS:--
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Refer to the Regulations

SEMESTER: VI CORE - XIII PART: III	23UFIAC61 COST ACCOUNTING - II	CREDIT:4 HOURS:6/W
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Learning Objectives:

LO1:	To understand the standards in Cost Accounting
LO2:	To know the concepts of contract costing.
LO3:	To be familiar with the concept of process costing.
LO4:	To learn about operation costing.
LO5:	To gain insights into standard costing.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember and recall standards in cost accounting
CO2:	Apply the knowledge in contract costing
CO3:	Analyze and assimilate concepts in process costing
CO4:	Understand various bases of classification cost and prepare operating cost statement.
CO5:	Set up standards and analyse variances.

Unit I: Cost Accounting Standards

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

Unit II: Contract Costing

Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.

Unit III: Process Costing

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.

Unit IV: Operation Costing

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

Unit V: Standard Costing

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

Recent Developments in Cost Accounting

Faculty member will impart the knowledge on recent Developments in Cost Accounting to the students and these components will not cover in the examination.

Note: Question Paper shall cover 20%Theory and 80% Problems.

Text Books:

1. Jain S.P. and Narang K.L. 2023 Cost Accounting. Kalyani Publishers. New Delhi.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., 2022 Practical Costing, S Chand & Co, New Delhi.
3. Dr.S.N. Maheswari, 2023 Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, 2023 Cost Accounting, Margham publications, Chennai.
5. S.P. Iyengar, 2022 Cost Accounting, Sultan Chand Publications, New Delhi.

Supplementary Readings:

1. Polimeni, 2022 Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2. Jain S.P. and Narang K.L. 2023 Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K.Saxena and C.D. Vashist, 2022 Cost Accounting, Sultan Chand publications, New Delhi.
4. Murthy A & Gurusamy S, 2023 Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N.K and Prasad.V.K, 2023 Cost Accounting, Book Syndicate, Bangladesh.

Web Resources:

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	3	3	2	3	1	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3	3	3	2	3	3	3	3
CO4	3	1	3	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3
CO5	3	3	3	2	3	3	3	2	3	2	2	3	2	3	3	2	3	3

*3– Strong, 2- Medium, 1- Low

Note: Question Paper shall cover 20%Theory and 80% Problems

SEMESTER: VI CORE - XIV PART: III	23UFIAC62 MANAGEMENT ACCOUNTING	CREDIT:4 HOURS:6/W
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Learning Objectives:

LO1:	To understand basics management accounting
LO2:	To know the aspects of Financial Statement Analysis
LO3:	To familiarize with fund flow and cash flow analysis
LO4:	To learn about budgetary control
LO5:	To gain insights into marginal costing.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember and recall basics in management accounting
CO2:	Apply the knowledge of preparation of Financial Statements
CO3:	Analyse the concepts relating to fund flow and cash flow
CO4:	Evaluate techniques of budgetary control
CO5:	Formulate criteria for decision making using principles of marginal costing.

Unit I : Introduction to Management Accounting

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Unit II : Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

Unit III : Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.

Unit IV : Budgetary Control

Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.

Unit V: Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.

Recent Developments in Management Accounting

Faculty member will impart the knowledge on recent Developments in Management Accounting to the students and these components will not cover in the examination.

Text Books:

1. Jain S.P. & Narang K.L. 2022 Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, 2023 Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, 2022 Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin, Daslton L Cecil, 2022 Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy & Y. Hari Prasad Reddy, 2022 Management Accounting, Margham Publications, Chennai.

Supplementary Readings:

1. Chadwick 2021 The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T. Horngren and Gary N. Sundem 2021 Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S 2022, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Hansen 2022 Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, 2022 Management Accounting, New Age publishers, Chennai.

Web Resources:

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	3	3	3	3	2	3	3	3	3	3	3	2	3	1	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3	3	3	2	3	3	3	3
CO4	3	1	3	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3
CO5	3	3	3	2	3	3	3	2	3	2	2	3	2	3	3	2	3	3

*3– Strong, 2- Medium, 1- Low

Note: Question Paper shall cover 20% Theory and 80% Problems

SEMESTER: VI CORE - XV PART: III	23UFIAC63 INCOME TAX LAW & PRACTICE - II	CREDIT:4 HOURS:6/W
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Learning Objectives:

LO1:	To understand provisions relating to capital gains
LO2:	To know the provisions for computation of income from other sources.
LO3:	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4:	To learn about assessment of individuals
LO5:	To gain knowledge about assessment procedures.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember and recall provisions on capital gains
CO2:	Apply the knowledge about income from other sources
CO3:	Analyse the set off and carry forward of losses provisions
CO4:	Learn about assessment of individuals
CO5:	Apply procedures learnt about assessment procedures.

Unit I : Capital Gains

Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

Unit II : Income From Other Sources

Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

Unit III : Set Off and Carry Forward of Losses and Deductions From Gross Total Income

Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

Unit IV : Assessment of Individuals

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

Unit V: Income Tax Authorities

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)

Recent Amendments in Income Tax Law & Practice

Faculty member will impart the knowledge on recent Amendments in Income Tax Law & Practices to the students and these components will not cover in the examination.

Text Books:

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri 2024 Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, 2024 Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, 2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, 2024 Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.

5. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Supplementary Readings:

1. Hariharan N, 2024 Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, 2024 Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhanian, 2024 Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhanian, Monica Singhanian, 2024 Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, 2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources:

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	3	2	2	2	2	2	2	2	1	1	2	2	2	3	2	2	3
CO2	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	1
CO3	3	3	2	2	2	2	2	2	2	3	3	2	2	2	3	2	2	3
CO4	3	2	2	2	2	2	2	2	2	3	3	2	2	2	1	2	2	1
CO5	3	3	2	2	2	2	2	2	2	2	2	2	1	2	2	2	1	1

*3– Strong, 2- Medium, 1- Low

Note: Question Paper shall cover 20%Theory and 80% Problems

SEMESTER: VI ELECTIVE - VII PART: III	23UFIAE64-1 FINANCIAL MANAGEMENT	CREDIT:3 HOURS:5/W
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Learning Objectives:

LO1:	To introduce the concept of financial management.
LO2:	To learn the capital structure theories.
LO3:	To gain knowledge about techniques in capital budgeting
LO4:	To learn about dividend payment models.
LO5:	To understand the needs and calculation of working capital in an organization.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Recall the concepts in financial management.
CO2:	Apply the various capital structure theories.
CO3:	Apply capital budgeting techniques to evaluate investment proposals.
CO4:	Determine dividend pay-outs.
CO5:	Estimate the working capital of an organization.

Unit I : Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.

Unit II : Financial Decision

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.

Unit III : Investment Decision

Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -

Unit IV : Dividend Decision

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.

Unit V: Working Capital Decision

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.

Recent Trends in Financial Management

Faculty member will impart the knowledge on recent Trends in Financial Management to the students and these components will not cover in the examination.

Text Books:

1. R.K. Sharma, Shashi K Gupta, 2021 Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, 2022 Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, 2021 Financial Management, Vikas Publications, Noida.

4. S.N. Maheshwari, 2022 Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, 2022 Financial Management, Himalaya Publishing House, Mumbai.

Supplementary Readings:

1. Prasana Chandra, 2022 Financial Management, Tata McGraw Hill, NewDelhi.
2. I.M. Pandey, 2021 Financial Management, Vikas Publishing, Noida.
3. Khan & Jain,2021 Financial Management, Sultan Chand & Sons, New Delhi.
4. A.Murthy, 2022 Financial Management, ,Margham Publications, Chennai.
5. J. Srinivasan and P. Periyasamy,2022 Financial Management, Vijay Nicole Publishers, Chennai.

Web Resources:

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
CO2	3	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	2
CO3	3	3	3	3	1	3	2	2	2	2	3	2	2	2	2	2	2	2
CO4	3	3	3	3	1	3	2	2	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2

*3– Strong, 2- Medium, 1- Low

Note: Question Paper shall cover 40%Theory and 60% Problems

SEMESTER: VI ELECTIVE - VII PART: III	23UFIAE64-2 MERCHANT BANKING	CREDIT:3 HOURS:5/W
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Learning Objectives:

LO1:	To enable the students to get an overview on merchant banking services.
LO2:	To help the students to know the challenges faced by merchant bankers
LO3:	To enable the students to get a bird's eye view on the book building process
LO4:	To assist the student enhance about private placement and various instruments of merchant banking
LO5:	To make student aware of the role of merchant banking services in the current business environment

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Expand the conceptual analysis about Merchant Banking
CO2:	Understand the functioning of Merchant Bankers related to Issue Management Process
CO3:	Analyse about the book building and role of Merchant Bankers
CO4:	Elaborate the private placement and debt instrument process
CO5:	Enumerate about concept the Merchant Banking Services

Unit I : Merchant Banking

Introduction – Concept of Merchant Banking – Functions – Qualities required for Merchant Banker - Recent Development & Challenges in Merchant Banking - Legal Regulatory frame work of Merchant Banking, SCRA- FEMA – SEBI Guidelines to the Merchant Banker

Unit II : Issue Management

Pre & Post Issue Management – issue Pricing – Designing of capital Structure, Brokers in Issue Management & Their Responsibilities- Register – Underwriters – Types - Bought out Deals, Best Effort Deal, Underwriting Commission and Underwriting agreement – Devolvement - Assessment of an issue for underwriting – Green shoe option

Unit III : Book Building

Book building – Meaning and concept – Book Building offer, Fixed price Offer –Alternative book build offers – Lead Managers – Duties, Responsibilities and appointment of lead managers – Role of Merchant Banker as a Lead Manager

Unit IV : Private Placement

Definition – Categories of private placements – private placement with the purview of merchant banking – market segment for privately placed debts – PSU Bonds, Municipal Bonds, Institutional Bonds, Corporate Bonds, Securitized Debt Instruments – Role of Merchant Banker in private placements.

Unit V: Merchant Banking Services

Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management – Offshore Finance – NRI Investment and Advisory Services, Leasing services –Concept, Meaning and significance.

Recent Trends in Merchant Banking

Faculty member will impart the knowledge on recent Trends in Merchant Banking to the students and these components will not cover in the examination.

Text Books:

1. Prof. Anil Agashe, 2022 Merchant banking and financial services, Everest publishing house, Pune
2. S Gurusamy, 2022 Merchant banking, Vijay Nicole , chennai
3. L Natarajan, 2022 Merchant banking and financial services, Margham publications,

Supplementary Readings:

1. Madhuvij, Swati Dhawan , 2022 Merchant Banking and Financial Services, McGraw hill , New Delhi
2. Ravichandran Krishnamurthy, 2022 Merchant Banking and Financial Services, Himalaya publishing house, Mumbai
3. H R machiraju, 2022 Merchant Banking, New Age International Publishers, New Delhi

Web Resources:

1. <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=9>
2. <https://www.nism.ac.in>
3. <https://www.slideshare.net>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	2	2	3	3	3	3	3	2	2	2	2	2	2	2	2	3	3
CO2	2	3	2	3	3	3	3	3	3	1	2	2	2	2	2	2	3	3
CO3	2	3	2	3	3	3	3	3	3	1	3	2	2	2	2	2	1	3
CO4	2	2	2	3	3	3	3	3	3	1	3	2	2	2	3	2	3	3
CO5		2	2	3	3	3	3	3	2	1	2	2	2	2	2	2	3	3

*3– Strong, 2- Medium, 1- Low

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SEMESTER: VI ELECTIVE - VIII PART: III	23UFIAE65-1 COMPUTER APPLICATIONS IN BUSINESS	CREDIT:3 HOURS:5/W
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Learning Objectives:

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

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Recall various techniques of working in MS-WORD.
CO2:	Prepare appropriate business document.
CO3:	Create - Presentation for Seminars and Lecture.
CO4:	Understanding various tools used in MS-EXCEL.
CO5:	Apply Excel tools in various business areas of Finance, HR, Statistics.

Unit I : Word Processing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

Unit II : Mail Merge

Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

Unit III : Preparing Presentations

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations

Unit IV : Spreadsheet and its Business Applications

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

Unit V: Creating Business Spreadsheet

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression

Recent Trends in Computer Applications in Business

Faculty member will impart the knowledge on recent Trends in Computer Applications in Business to the students and these components will not cover in the examination.

Text Books:

1. [R Parameswaran](#), Computer Application in Business - S. Chand Publishing, UP.
2. Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.

3. [Mansi Bansal](#), [Sushil Kumar Sharma](#), Computer Application In Business , Mumbai, Maharashtra.
4. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5. Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Supplementary Readings:

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

Web Resources:

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

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	2	2	3	3	3	3	3	2	2	2	2	2	2	2	2	3	3
CO2	2	3	2	3	3	3	3	3	3	1	2	2	2	2	2	2	3	3
CO3	2	3	2	3	3	3	3	3	3	1	3	2	2	2	2	2	1	3
CO4	2	2	2	3	3	3	3	3	3	1	3	2	2	2	3	2	3	3
CO5		2	2	3	3	3	3	3	2	1	2	2	2	2	2	2	3	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: VI ELECTIVE - VIII PART: III	23UFIAE65-2 BASIS OF MS EXCEL	CREDIT:3 HOURS:5/W
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Learning Objectives:

LO1:	To introduce students to Excel as an important tool in business applications
LO2:	To familiarize them with the features and functions of a spread sheet.
LO3:	To understand the concepts of accounting, reporting and analysis using spread sheet.
LO4:	To Construct formulas, including the use of built-in functions, and relative and absolute reference
LO5:	To develop various applications using MS-Excel.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Develop And Apply Fundamental Spread Sheet Skills.
CO2:	Understanding Various Tools Used In Ms-Excel.
CO3:	Knowledge On Various Statistical Tests in Ms-Excel.
CO4:	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5:	Develop Trending Application Using MS-Excel

Unit I : Introduction

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

Unit II : Financial, Logical and Text Functions Financial Functions

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT;

Unit III : Statistical Analysis

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

Unit IV : Reference

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

Unit V: Projects and Applications

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

Recent Trends in MS Excel

Faculty member will impart the knowledge on recent Trends in MS Excel to the students and these components will not cover in the examination.

Text Books:

1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice

- Hall, New Jersey, USA.
- Greg Harvey, Excel 2016 for Dummies, Chennai.

Supplementary Readings:

- Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
- Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
- Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai.
- Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.

Web Resources:

- <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
- <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
- https://www.youtube.com/watch?v=Nv_Nnw01FaU

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	2	2	3	3	3	3	3	2	2	2	2	2	2	2	2	3	3
CO2	2	3	2	3	3	3	3	3	3	1	2	2	2	2	2	2	3	3
CO3	2	3	2	3	3	3	3	3	3	1	3	2	2	2	2	2	1	3
CO4	2	2	2	3	3	3	3	3	3	1	3	2	2	2	3	2	3	3
CO5		2	2	3	3	3	3	3	2	1	2	2	2	2	2	2	3	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: VI SKILL PART: V	23UFIAF66 PROFESSIONAL COMPETENCY : EVENT MANAGEMENT	CREDIT:2 HOURS:2
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Learning Objectives:	
LO1:	To gain familiarity with Event Management fundamentals..
LO2:	To teach learners about event planning and organisation.
LO3:	To educate students in understanding how to handle events
LO4:	To provide students with in-depth understanding of event marketing, advertising, and public relations
LO5:	To comprehend the Sponsorship proposals
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Demonstrate their abilities to plan a formal event.;
CO2:	Evaluate, interpret, and communicate the event organization's learning lessons and Success Factors.
CO3:	Team formation, organisation, and management;
CO4:	Prepare and exhibit advertising materials;
CO5:	Develop and organize sponsorship proposals

Unit I : Introduction

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles& Responsibilities of Event Manager in different events; Special event topics.

Unit II : Event Planning and Organizing

Attributes of a Good Planner, SWOT Analysis, Understanding Customers ' needs, Target Audience Identification; Process of Event Planning, Conceptualization, Costing, Canvassing, Customization, and Execution. Outsourcing strategies, engaging with vendors, negotiation tactics, accountability and responsibility are all critical success factors. Event Risk Management and Event IT.

Unit III: Management Team

Building and Managing a Team: Nature, attitudes, actions, and practises. Characteristics of a high-performing team. Job requirements and needed skills Team Leader Responsibilities; Business Communication.

Unit IV: Event Marketing, Advertising, &PR

Marketing's Nature and Process; Branding, Advertising; Publicity and Public Relations. Advertising, merchandising, freebies, contests, promotions, websites, and text messaging are all examples of different types of advertising. Media resources include media invites, news releases, television appearances, and radio interviews. Flyers, posters, invitations, websites, newsletters, blogs, and tweets are all promotional methods.

Unit V: Sponsorship

Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship-for event organiser, for sponsor Making a sponsorship database; Sponsorship Type Proposal for Sponsorship Methods of Obtaining Sponsorship; Closing a Sponsorship; Look into sponsorship opportunities. Converting sponsorship into partnership.

Practical Exercises:

The learners are required to:

1. Prepare a check-list for planning a formal student-led event at your institution, and prepare and present the roles and duties of all members of the organising team, along with timeframes. The student-led event should be structured as a class group activity..

2. Provide a SWOT analysis for the event arranged in accordance with Unit 1 and Critical Success Factors.
3. Plan a team-building activity for the class's pupils to participate in..
4. Create and deliver promotional materials (flyers, posters, blogs, tweets, etc.) and upload them on Facebook, Instagram, LinkedIn, Twitter, and other social media platforms.
5. Prepare a note about the abilities necessary and work duties of the Wedding Planner. Understanding Rituals and the Customer; Wedding Planning: Creating a blueprint, planning a wedding, catering services, and transportation.

OR

About Live Events, Live Show Planning, and the Responsibilities of a Live Show Planner. Arrangements for a live show, financing, creating a blueprint, designing a live show plan. Understanding technological needs and celebrity management in a live show.

Recent Trends in Event Management

Faculty member will impart the knowledge on recent trends in event management to the students and these components will not cover in the examination.

Text Books:

1. Conway, D. G.(2006). *The Event Manager's Bible*. Devon:HowtobooksLtd.
2. Goldblatt,J.(2005). *Special Events: Event Leadership for a New World*. New Jersey: John Wiley & Sons Inc.
3. Hoyle,L.H.(2002). *Event Marketing*. New Jersey: John Wiley & Sons Inc.
4. Lynn Van Der Wagan 2010 Event Management Pearsons USA

Supplementary Readings:

1. Guy Masterman 2014 Strategic Sports Event Management Rutledge, London
 2. Laura Capell 2013 Even Management for Dummies Wiley USA
 3. Hoshi Bhiwandiwalla 2017 Event Management Nirali Prasham, New Delhi
 4. Razaq Raj and James 2014 Musgrawe Event Management and Sustainability CABI UK
- Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
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CO2	2	3	2	3	3	3	3	3	3	1	2	2	2	2	2	2	3	3
CO3	2	3	2	3	3	3	3	3	3	1	3	2	2	2	2	2	1	3
CO4	2	2	2	3	3	3	3	3	3	1	3	2	2	2	3	2	3	3
CO5		2	2	3	3	3	3	3	2	1	2	2	2	2	2	2	3	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: VI PART: V	23UFIA X67 EXTENSION ACTIVITY	CREDIT:1 HOURS:-
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A under graduate Programme degree may be awarded if a student completes any one of the following

- 1.National Cade Crops**
- 2.National Service Scheme**
- 3.Youth Red Cross**
- 4.Red Ribbon Club**
- 5.Rotary Club**
- 6.Sports**
- 7. College/Department Association Activities**

Refer to the Regulations for Additional Information