Placed at the meeting of
Academic Council
held on 15.11.2023

APPENDIX - AE

MADURAI KAMARAJ UNIVERSITY

(University with Potential for Excellence)

B.Com. (BANKING) - Semester

CHOICE BASED CREDIT SYSTEM REVISED SYLLABUS

(This will be effective from the academic year 2023-2024)
Regulation, Scheme of Examination and Syllabus

1. Introduction of the Programme:

The main object of this course is to develop basic skill in commerce and computer subjects. The core papers of this course inculcate basic accounting knowledge for maintaining proper accounts and develop entrepreneurial skill to begin startups. It also provides foundation for doing higher education in the form of ACS/CMA/ACA courses and M.Com/MBA.

1.1. **PROGRAMME OBJECTIVE: B.COM., BANKING**

This Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

2. Eligibility for admission:

Candidates seeking admission to B.Com (Banking) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University. The Candidates should possess the eligibility criteria prescribed by the Directorate Collegiate Education, Government of TamilNadu.

3. Objectives of the Programme :

1. To develop basic skills in the subjects of Commerce with a focus on Banking.

2. Replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance, Law and Taxation which promote the growth of their professional career and entrepreneurship

3. Integrate knowledge and skills among students with an assurance for banking related career opportunities, insurance and allied financial sectors.

4. Outcome of the Programme:

Upon Successful completion of this course it is expected that student will:

1. Be critical and creative scholar who
   - Produces innovative solutions to problems
   - Applies research skill to business challenges 2.Be responsible and effective global citizen who:
   - Engages in an internationalized world
   - Exhibits cross cultural competence
   - Demonstrates ethical values

2.Demonstrate broad knowledge and technical skill in at least one area of commerce and be able to provide discipline based solutions relevant to the business, professional and public policy.

PROGRAMME OBJECTIVE: B.COM., BANKING

This Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

The B.Com Banking Programme aim to make the students

- Replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance, Law and Taxation which promote the growth of their professional career and entrepreneurship.
- Integrate knowledge and skills among students with an assurance for banking related career opportunities, insurance and allied financial sectors.

Contents

i. PO and PSO Description

ii. UG – Template

iii. Methods of Evaluation & Methods of Assessment

iv. Semester Index.

v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency

1) Course Lesson Box

2) *Course Objectives*
3) *Units*
4) *Learning Outcome*
5) *Reference and Text Books*
6) *Web Sources*
7) *PO & PSO Mapping tables*

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.COM., BANKING**
Programme Code:	
Duration:	**UG - 3 years**
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 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/deskilling.

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

Credit Distribution for UG Programme

Sem I	Credit	Sem II	Credit	Sem III	Credit	Sem IV	Credit	Sem V	Credit	Sem VI	Credit
1.1. Language - Tamil	3	2.1. Language – Tamil	3	3.1. Language – Tamil	3	4.1. Language - Tamil	3	5.1 Core Course – \CC IX	4	6.1 Core Course – CC XIII	4
1.2 English	3	2.2 English	3	3.2 English	3	4.2 English	3	5.2 Core Course – CC X	4	6.2 Core Course – CC XIV	4
1.3 Core Course – CC I	4	2.3 Core Course – CC III	4	3.3 Core Course – CC V	4	4.3 Core Course – CC VII Core Industry Module	4	5. 3.Core Course CC - XI	4	6.3 Core Course – CC XV	4
1.4 Core Course – CC II	4	2.4 Core Course – CC IV	4	3.4 Core Course – CC VI	4	4.4 Core Course – CC VIII	4	5. 3.Core Course –/ Project with viva-voce CC - XII	4	6.4 Elective -VII Generic/ Discipline Specific	3
1.5 Elective I Generic/ Discipline Specific	3	2.5 Elective II Generic/ Discipline Specific	3	3.5 Elective III Generic/ Discipline Specific	3	4.5 Elective IV Generic/ Discipline Specific	3	5.4 Elective V Generic/ Discipline Specific	3	6.5 Elective VIII Generic/ Discipline Specific	3
1.6 Skill Enhancement Course SEC-1 (NME)	2	2.6 Skill Enhancement Course SEC-2 (NME)	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	4.6 Skill Enhancement Course SEC-6	2	5.5 Elective VI Generic/ Discipline Specific	3	6.6 Extension Activity	1
		2.7 Skill Enhancement Course – SEC-3	2	3.7 Skill Enhancement Course SEC-5	2	4.7 Skill Enhancement Course SEC-7	2	5.6 Value Education	2	6.7 Professional Competency Skill	2
1.7Ability Enhancement	2	2.8 Ability Enhancement	2	3.7 Ability Enhancement Compulsor	2	4.7 7Ability Enhancement	2	5.5 Summer Interns	2		

Compulsory Course (AECC) Soft Skill-1		Compulsory Course (AECC) Soft Skill-2		y Course (AECC) Soft Skill-3		Compulsory Course (AECC) Soft Skill-4		hip /Industrial Training			
1.8 Skill Enhancement - (Foundation Course)	2			3.8 E.V.S	-	4.8 E.V.S	2				
	23		**23**		**22**		**25**		**26**		**21**
	Total Credit Points										**140**

CREDIT DISTRIBUTION FOR B.COM., BANKING

3 – Year UG Programme (B.COM.,) BANKING) Credits Distribution			
		No. of Papers	**Credits**
Part I	Tamil 3 Credits	4	12
Part II	English 3 Credits	4	12
Part III	Core Courses (4 Credits)	15	60
	Elective Courses :Generic / Discipline Specific (3 Credits)	8	24
		Total	**108**
Part IV	NME (2 Credits)	2	4
	Ability Enhancement Compulsory Courses Soft Skill(2 Credits)	4	8
	Skill Enhancement Courses (7 courses) Entrepreneurial Skill -1 Professional Competency Skill Enhancement Course	1	13 2
	EVS (2 Credits)	1	2
	Value Education (2 Credits)	1	2
		Part IV Credits	**31**
Part V	Extension Activity (NSS / NCC / Physical Education)		1
		Total Credits for the UG Programme	**140**

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	**25 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**75 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions require students to recall in formation from the course content • Knowledgequestionsusuallyrequirestudentstoidentifyinformationinthetextbook.
Understanding (K2)	• Understanding offacts and ideas by comprehend in gorganizing, comparing ,translating, interpolating and interpreting in their ownwords. • Thequestionsgobeyondsimplerecallandrequirestudentstocombinedatatogether
Application (K3)	• Students have to solve problems by using/applying aconcept learned in the classroom. • Students must use their knowledge to determine aexactresponse.
Analyze (K4)	• Analyzing the questions one that ask the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach on collusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea ,acharacter, a work of art, orasolution to a problem. • Students are engaged in decision - making and problem–solving. • Evaluation questions do not have single rightans wers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing or iginalideasand problem solving skills

Highlights of the Revamped Curriculum:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
5. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. The Internship during the second year vacation will help the students gain valuable work experience that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
7. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
8. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	• Instil confidence among students • Create interest for the subject
I, II, III, IV	**Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable
		• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		• Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment
		• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are

		introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	• Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	• Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	• Curriculum design accommodates all category of learners; 'Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • 'Training for Competitive Examinations' –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: **For Advanced Learners / Honors degree**		• To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

B.COM., BANKING

Part	Course Code	Title of the Course	Credits	Hours
FIRSTYEAR				
FIRSTSEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**4**
Part III		Core Paper I – **Financial Accounting I**	**4**	**5**
Part III		Core Paper II - **Principles of Management**	**4**	**5**
Part III		Elective I- Business Communication	**3**	**4**
		Elective I - Indian Economic Development		
		Elective I – Business Economics		
Part IV		Skill Enhancement Course SEC – 1	**2**	**2**
		Foundation Course FC	**2**	**2**
		Ability Enhancement Course (AECC 1) (Soft Skill)	**2**	**2**
		TOTAL	**23**	**30**
SECOND SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**4**
Part III		Core Paper III –**Financial Accounting II**	**4**	**5**
Part III		Core Paper IV-**Banking Law and Practice**	**4**	**5**
Part III		Elective II – Business Mathematics and Statistics	**3**	**4**
		Elective II – Insurance and Risk Management		
		Elective II – Business Environment		
Part IV		Skill Enhance Course SEC – 2	**2**	**2**
		Skill Enhancement Course – SEC 3	**2**	**2**
		Ability Enhancement Course (AECC 2) (Soft Skill)	**2**	**2**
		TOTAL	**23**	**30**
SECONDYEAR				
THIRD SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**4**
Part III		Core Paper V- **Corporate Accounting I**	**4**	**5**
Part III		Core Paper VI - **Business Law**	**4**	**5**

Part III		Elective III –E-Banking	3	4
		Elective III –International Trade		
		Elective III – Financial Services		
Part IV		Skill Enhance Course SEC – 4	**1**	**1**
		Skill Enhancement Course – SEC 5	**2**	**2**
		Ability Enhancement Course (AECC 3) (Soft	**2**	**2**
		Environmental Studies	**-**	**1**
		TOTAL	**22**	**30**
FOURTH SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**4**
Part III		Core Paper VII - **Corporate Accounting II**	**4**	**5**
Part III		Core Paper VIII –**Principles of Marketing**	**4**	**5**
Part III		Elective IV– Financial Derivatives	**3**	**3**
		Elective IV– Rural Banking		
		Elective IV- Business Legislations		
Part IV		Skill Enhance Course SEC – 6	**2**	**2**
		Skill Enhancement Course – SEC 7	**2**	**2**
		Ability Enhancement Course (AECC 4) (Soft	**2**	**2**
		Environmental Studies (EVS)	**2**	**1**
		TOTAL	**25**	**30**
THIRDYEAR				
FIFTH SEMESTER				
Part III		Core Paper IX – **Cost Accounting - I**	**4**	**5**
Part III		Core Paper X –**Company Law**	**4**	**5**
Part III		Core Paper XI – **Income Tax Law and Practice I**	**4**	**5**
Part III		Core Paper XII – **Auditing and Corporate Governance**	**4**	**5**
Part III		Discipline Specific Elective 1/2 - Financial Management /2/2 Fundamentals of Investments	**3**	**4**
		Discipline Specific Elective 3/4 –Financial Reporting and Analysis / 4/4 Financial Markets	**3**	**4**
Part IV		Value Education	**2**	**2**
		Summer Internship / Industrial Training	**2**	**-**
		TOTAL	**26**	**30**

SIXTH SEMESTER				
Part III		Core Paper XIII – **Costing Accounting II**	**4**	**6**
Part III		Core Paper XIV-**Management Accounting**	**4**	**6**
Part III		Core Paper XV-**Income Tax Law and Practice II**	**4**	**6**
Part III		Discipline Specific Elective 5/6 Financial Risk Management / 6/6Computer Application in Business	**3**	**5**
		Discipline Specific Elective 7/8-International Banking & FOREX Management / 8/8 Spreadsheet for Business	**3**	**5**
Part IV		Professional Competency Skill Enhancement Course SE - General awareness for Competitive Examination	**2**	**2**
Part V		Extension Activity	**1**	**-**
		TOTAL	**21**	**30**
		GRAND TOTAL	**140**	**180**

Remarks: English Soft Skill Two Hours Will be handled by English Teachers (4+2 = 6 hours for English).

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	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
AVERAGE	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
	5				**4**	**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	Grifffin, 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

ELECTIVE I - BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	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 Interviews – Public Speech – Characteristics of a Good Speech	**12**
	TOTAL	**60**

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	RithikaMotwani, 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

ELECTIVE I - INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	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 affecting 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 Deficits -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**

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	NitinSinghania, 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	Sukumoychakravarthy : 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

ELECTIVE I - BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	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 External Economies – Internal and External Diseconomies - Producer's equilibrium	**12**
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**
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood 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 Nocole, Chennai.
4	T.P Jain, Business Economics, 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

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

FIRST YEAR – SEMESTER – II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	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: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

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.	
Unit	**Contents**	**No. of Hours**
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 – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	**15**
II	**Central Bank and Commercial Bank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	**15**
III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.	**15**

IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. 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 by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	**15**
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	**15**
	TOTAL	**75**
Course Outcomes		
CO1	Aware of vvarious 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.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	

Reference Books

1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

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	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

First YEAR – SEMESTER – II

Elective II –**BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

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

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Ratio** Ratio, Proportion and Variations, Indices and Logarithms.	**12**
II	**Interest and Annuity** Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	**12**
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.	**12**
IV	**Correlation and Regression** Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	**12**
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.	**12**
	TOTAL	**60**

Course Outcomes	
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
Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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/

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	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2

TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Elective II –**INSURANCE AND RISK MANAGEMENT**

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
	4				**3**	**4**	**25**	**75**	**100**

Learning Objectives	
LO1	To know the concepts and principles of contract of insurance
LO2	To understand the basic concepts of life insurance
LO3	To gain knowledge on the principles of general insurance
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
LO5	To know the risk management process

Prerequisites: Should have studied Commerce in XII Std

Unit	**Contents**	**No. of Hours**
I	**Introduction to Insurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	**12**
II	**Life Insurance** Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	**12**
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	**12**
IV	**Risk Management** Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	**12**

V	**IRDA Act 1999** Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	**12**
	TOTAL	**60**
Course Outcomes		
CO1	Identify the workings of insurance and hedging	
CO2	Evaluate the types of insurance policies and settlement	
CO3	Settle claims under various types of general insurance	
CO4	Know the protection provided for insurance policy holders under IRDA	
CO5	Evaluate the assessment and retention of risk	
Textbooks		
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.	
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.	
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.	
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.	
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.	
Reference Books		
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.	
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.	
3	Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.	
4	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.	
5	AnandGanguly – Insurance Management, New Age International Publishers.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/	
2	https://www.investopedia.com/terms/l/lifeinsurance.asp	
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1	

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	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

Elective II - **BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				**3**	**4**	**25**	**75**	**100**

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social and Cultural Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment / Technological Environment

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**An Introduction** The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	**12**

II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	**12**
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	**12**
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	**12**
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	**12**
	TOTAL	**60**

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.

Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, SangamKapoor&PriyaMahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

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	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment **and Underwriting of Shares**								
LO2	To know the provisions of companies Act **regarding Issue and** 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 various methods of valuation of Goodwill and shares**	
LO5	To identify the Significance of International financial reporting standard (IFRS)	
Prerequisite: Should have studied Financial Accounting in I Year		
Unit	**Contents**	**No. of Hours**
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	**15**
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at **Par,** Premium **and Discount**. 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.	**15**
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	**15**
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	**15**

V	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – 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 – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (**Theory Only**)	**15**
	TOTAL	**75**

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

Textbooks

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

Reference Books

1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.

2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

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	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
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	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.comwww.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

SECOND YEAR – SEMESTER – III

ELECTIVE III - E-BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	Toprovide students with the foundation of digital banking concepts
LO2	To provide conceptual knowledge of online banking mechanism
LO3	To provide students with up to date information about payment, clearing and settlement systems in banking industry
LO4	To familiarise students about the risk associated with e-banking and relevance of banking solutions
LO5	To expose students to the digital authentication techniques in the digital era

Prerequisites: Should have studied Commerce in XII Std.

UNIT	Contents	No. of Hours
I	**Electronic Banking** Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and Electronic cheque -Models for E-banking-complete centralized solution-features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.	12
II	**Online Banking** Introduction –concept and meaning-the electronic delivery channels-need for computerization-Automatic Teller Machine(ATM) at home – Electronic Fund Transfer(EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.	12
III	**Updating Bank Saving Accounts** Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque Magnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India Procedure-Programmes-Components-How to go on net for Online Banking-advantages Limitations.	12
IV	**E-Banking Security** Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cybercrimes-Reasons for Privacy-Tampering-Encryption –Meaning The encryption process-may appear as follows -Cryptogram-Cryptanalyst Cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES).	12

V	**E-Builder Solutions** Digital certificate-Digital Signature &Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone -E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-Inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).TEXT BOOK C.S. Rayudu, E-Business, Himalaya Publishing House.	12
	Total	**60**

CO1	Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking
CO2	Demonstrate online banking techniques
CO3	Illustrate clearing and settlement mechanism in real time
CO4	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce
CO5	Develop insights in to banking security solutions
Textbooks	
1.	Digital Banking, Indian Institute of Banking and Finance, Taxmann
2.	Agarwal, O.P, Modern banking of India, Himalaya publisher, Mumbai
3.	Bishnupriya Mishra, R K Uppal , Modern Banking in India: Dimensions & Risks, *New* Century Publications, New D*elhi*
4.	Chris Skinner, Digital Bank Strategies to Launch or become a Digital Bank, Marshall Cavendish International (Asia)Private The Limited, Singapore
5.	LohnaSarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi
Reference Books	
1.	Singh Jaspal, Digital Payments in India: Background, Trends and Opportunities, New Century Publications, New Delhi
2.	Rao K. Srinivasa, Changing Dimensions of Banking in India, Notion Press, Chennai

3.	BhushanDewan, E-Commerce, S.Chand Limited, New Delhi
4.	Roger Hunt& John Shelly, Computers and Common sense, Prentice-Hall,1979
5.	C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai
Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003

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
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	3	2	2	3	3	3	3
Total	15	13	14	14	14	13	13	13	15	14	14
Average	3	2.6	2.8	2.8	2.8	2.6	2.6	2.6	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE III - INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	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**
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.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

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

SECOND YEAR – SEMESTER – III

ELECTIVE III - FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

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.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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.	**12**
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.	**12**
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.	**12**
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.	**12**
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.	**12**
	TOTAL	**60**

CO	Course Outcomes
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.
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing house, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E.Dharmaraj, Financial Services,S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services,Clanrye International, USA.
3	E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	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	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

	A		
	LO1	To know the types of Amalgamation, Internal and external Reconstruction	
	LO2	To know Final statements of banking companies	
	LO3	To understand the accounting treatment of Insurance company accounts	
	LO4	To understand the procedure for preparation of consolidated Balance sheet	
	LO5	To have an insight on modes of winding up of a company	
	Prerequisite: Should have studied Financial Accounting in I Year		
	Unit	**Contents**	**No. of Hours**
	I	**Amalgamation, Internal & External Reconstruction** Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for** Amalgamation **-The Pooling of Interest Method - The**	**15**

		Purchase Method(Excluding Inter-Company Holdings). **Internal & External Reconstruction** **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction**	
	II	**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.	**15**
	III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	**15**
	IV	**Consolidated Financial Statements** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	**15**
	V	**Liquidation of Companies** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)** Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	**15**
		TOTAL	**75**
	THEORY 20% & PROBLEMS 80%		

Course Outcomes

	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format

	CO4	Give the consolidated accounts of holding companies
	CO5	Preparation of liquidator's final statement of account

Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources

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

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	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

CORE PAPER VIII – PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				**4**	**5**	**25**	**75**	**100**

Learning Objectives	
LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyse the global market environment

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Marketing** Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	**15**

II	**Market Segmentation** Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud's Theory of Motivation	**15**
III	**Product & Price** Marketing Mix—anoverviewof4P'sofMarketingMix–Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle—Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing.	**15**
IV	**Promotions and Distributions** Elements of promotion–Advertising–0bjectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	**15**
V	**Competitive Analysis and Strategies** Global Market Environment–Social Responsibility and Marketing Ethics - Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing

Textbooks	
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi
2	Dr.C.B. Gupta & Dr.N. Rajan Nair,Marketing Management,SultanChand&Sons, NewDelhi.
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles of Marketing, PHIL earning, NewDelhi
Reference Books	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael,H.Consumer Behaviour and Marketing Action, USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL DERIVATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				**3**	**3**	**25**	**75**	**100**
Learning Objectives									
LO1	To teach the basics of derivatives, types and risk in derivatives								
LO2	To provide conceptual knowledge of the basic operational mechanisms in futures contract								
LO3	Enrich students with various strategies in options trading and approaches available for trading options.								
LO4	To provide an overview of different types of swaps traded by investor and institution								
LO5	To familiarize students with the evolution of derivatives markets and regulatory framework for trading in derivative market								

Prerequisites: Should have studied Commerce in XII Std.		
UNIT	**Contents**	**No. of Hours**
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.	9
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.	9
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.	9
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.	9
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.	9
	Total	**45**

Course Outcomes	
CO1	Examine various derivative products such as futures, options, and swaps
CO2	Critically analyse and differentiate various futures contract
CO3	Analyze the value of options using option pricing models.
CO4	Compare and contrast various types of swaps
CO5	Describe the evolution of derivatives Market
Textbooks	
1.	Parameshwaran, Financial Derivatives, Prentice Hall, New Delhi
2.	Sanjeev Aggarwal, A Guide to Indian Capital Market, Bharat Publishing, New Delhi
3.	Punithavati Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, Mumbai
4.	D.C. Patwari, Options and Futures – An Indian Perspective, Jaico Publishing House, Kolkata
5.	John.C.Hull, Options, Futures and other Derivative Securities, PHI Learning, 9th Edition, 2012, New Delhi
Reference Books	
1.	Keith Redhead, Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs,– PHI Learning, 2011, New Delhi
2.	Stulz, Risk Management and Derivaties, Cengage Learning, 2nd Edition, 2011, Noida
3.	JayanthRamaVarma, Derivaties and Risk Management, 2nd Edition, 2011,McGraw Hill Education, Noida
4.	David Dubofsky, Option and Financial Futures, Valuation and Uses, McGraw Hill InternationalEdition.
5.	S.L.Gupta, Financial Derivaties- Theory, Concepts and Practice, Prentice Hall Of India, 2011.
Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmw028
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_rfs_15.3.927
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmp020

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	3	3	2	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	2	2
CO 3	3	2	3	2	3	2	3	3	3	2	3
CO 4	3	3	2	3	3	2	3	2	3	3	2
CO 5	3	2	3	3	2	3	2	3	3	2	3
Total	15	13	14	13	13	13	14	13	15	12	13
Average	3	2.6	2.8	2.6	2.6	2.6	2.8	2.6	3	2.4	2.6

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV
ELECTIVE IV - RURAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				**3**	**3**	**25**	**75**	**100**

Learning Objectives	
LO1	To provide students an in-depth knowledge about rural banking
LO2	To create awareness about different schemes of the Government of India for setting up new enterprise
LO3	To enrich students with the different sources of rural credit
LO4	To comprehend the structure of credit planning
LO5	To familiarise students about the institutional support for rural development

Prerequisites: Should have studied Commerce in XII Std.

UNIT	Contents	No. of Hours
I	Concept of rural banking – Need for rural banking – priority sector lending: terms & condition.	9
II	PMEGP (Prime Minister Employment Generation Programme) – Start up India Stand up India PM Mudra Yojana (PMMY) Digital India Mission.	9

III	Institutional sources of finance in rural areas: cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress	9
IV	Credit planning at the gross root level: lead bank scheme, District credit plans and service area approach their bank features.	9
V	Institutions supporting rural development: Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi& Village Industries Commission (KVIC) and Voluntary Organization – their role.	9
	Total	**45**
Course Outcomes		
CO1	Outline the concept of rural banking	
CO2	Explain the application of welfare schemes in present scenario	
CO3	Identify the existence of different source of finance in rural area	
CO4	Explain the concept of credit planning	
CO5	Examine the importance of institutional support in rural development.	
Textbooks		
1.	Dhingra IC, Rural banking in India, sultan Chand & sons, New Delhi.	
2.	Bhat N.S., Aspects of Rural banking, Common wealth publishers, Delhi.	
3.	Dr.S. Sankaran, Rural banking, Margham Publications, Chennai	
4.	Basu.A.K, Fundamentals of Banking Theory and practices, Mukherjee & co., Kolkata.	
5.	Ahmad, Rais, Rural Banking and Economic Development, Mittal Publications, New Delhi.	
Reference Books		
1.	Desai S.S.M, Rural banking in India, Himalaya publishing house, Bombay.	
2.	Sandhu B.S., Banking & Rural Development, Deep & Deep Publications, New Delhi.	
3.	G C Mandal, Role of banks in Rural development, Rajat Publications, New Delhi	
4.	Tanan.M.C, Banking law and practices, Lexis Nexis, New York.	
5.	Rural Banking, Indian Institute of Banking and Finance, MacMillan Publisher India Limited, 1st Edition 2012.	
Web Resources		
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191	
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147	
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	3	3	3	2	3	3	2	3	3	2
CO 2	3	2	3	2	3	3	2	3	3	3	2
CO 3	3	2	3	3	3	2	3	3	3	2	3
CO 4	3	3	2	3	2	3	3	2	3	3	2
CO 5	3	2	3	3	2	3	3	2	3	2	3
Total	15	12	14	14	12	14	14	12	15	13	12
Average	3	2.4	2.8	2.8	2.4	2.8	2.8	2.4	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - BUSINESS LEGISLATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				**3**	**3**	**25**	**75**	**100**

Learning Objectives	
C1	To impart knowledge on the Factories Act, 1948
C2	To provide insights on the Foreign Exchange Management Act, 1999
C3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002
C4	To enable the students to learn about the Competition Act 2002
C5	To familiarise the students about the existence of Intellectual Property Rights

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Factories Act 1948** Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	**9**
II	**Foreign Exchange Management Act, 1999** Introduction - Board Structure of FEMA – Definitions - Regulation	**9**

	& Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	
III	**Prevention of Money Laundering Act, 2002** Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	**9**
IV	**Competition Act, 2002** Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	**9**
V	**Intellectual Property Rights** Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR inIndia: Genesis and development.	**9**
	TOTAL	**45**
CO	**Course Outcomes**	
CO1	Acquire knowledge on Factories Act, 1948	
CO2	Analyse the role of Foreign Exchange Management Act, 1999	
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	
CO4	Evaluate the importance of Competition Act, 2002	
CO5	Gain knowledge on Intelligence Property Rights	
Textbooks		
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida	
2	R.S.N. Pillai&Bagavathi, Legal aspects of business, S.Chand, New Delhi	
3	RashmiAggarwal, RajinderKaur, Legal aspects of business, Pearson Education Limited, New Delhi	
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi	
Reference Books		
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda	
2	Shawn Kopel, Guide to business law, Oxford University Press, England	
3	M.C. Kuchhal, VivekKuchhal, Business Law, S Chand Publishers, New Delhi	
4	C.L. Bansal. Business law, Taxmann, New Delhi	

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

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	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

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.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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.	15
II	**Cost Sheet and Methods of Costing** Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
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.	15
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.	15
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.	15
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
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.	
Textbooks		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.	

2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

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	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				**4**	**5**	**25**	**75**	**100**
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	
Prerequisite: Should have studied Commerce in XII Std		
Unit	**Contents**	**No. of Hours**
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.	**15**
II	**Formation of Company** Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	**15**
III	**Meeting** Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	**15**
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.	**15**
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.	**15**
	TOTAL	**75**
Course Outcomes		
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	

Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law,Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

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	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

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.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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 –Types of Assessee – Income exempted under Section 10.	15
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.	15
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15

V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	**75**

Course Outcomes	
THEORY 20% & PROBLEMS 80%	
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.

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

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.

4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

3 – Strong, 2- Medium, 1- Low

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	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To enable students to understand process of auditing and its classification.
LO2	To impart knowledge on internal check and internal control.
LO3	To illustrate the role of auditors in company.
LO4	To help students understand the framework, theories and models of Corporate Governance.
LO5	To provide insights into the concept of Corporate Social Responsibility

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Auditing** Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	**15**
II	**Audit Procedures and Documentation** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	**15**
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	**15**
IV	**Introduction to Corporate Governance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	**15**
V	**Corporate Social Responsibility** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	**15**
	TOTAL	**75**

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr.GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

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	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2

CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 1 / 2 - FINANCIAL MANAGEMENT

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
	4				**3**	**4**	**25**	**75**	**100**
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.								
Prerequisites: Should have studied Commerce in XII Std									

Unit	**Contents**	**No. of Hours**
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.	12
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.	12

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 -	12
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.	12
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.	12
	TOTAL	60
Course Outcomes		
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 dividendpay-outs.	
CO5	Estimate the working capital of an organization.	
Textbooks		
1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, MC Graw Hill Education, Noida.	
3	I.M.Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	Prasana Chandra, Financial Management, Tata Mc.Graw Hill, NewDelhi.	
2	I.M.Pandey, Financial Management, VikasPublishing, Noida.	
3	Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi.	
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.	
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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

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	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 2 / 2 - FUNDAMENTALS OF INVESTMENTS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				**3**	**4**	**25**	**75**	**100**
Learning Objectives									
LO1	To familiarize the students with different investment alternatives.								
LO2	The teach students about the valuation of different types of securities								
LO3	To enrich students with the knowledge of different approaches to equity analysis.								
LO4	To provide an insight into various dimension of portfolio management so as to evaluate the risks involved in investing in security and portfolio.								
LO5	To help students to know the role of regulatory authority in investor protection								
Prerequisites: Should have studied Commerce in XII Std.									

UNIT	Contents	No. of Hours
I	The Investment Environment : The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security Market indices, sources of financial	12
II	Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.	12
III	Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Dividend capitalisation models, and price-earnings multiple approach to equity valuation.	12
IV	Portfolio Analysis and Financial Derivatives : Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India	12
V	Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism	12
	Total	**60**

Course Outcomes	
CO1	Explain the different types of investment and working of security market
CO2	Illustrate the valuation of different types of bonds
CO3	Identify the various techniques of investing into equities based on theoretical knowledge.
CO4	Compute Return and Risk for security and portfolio
CO5	Examine the investor protection measures by Securities and Exchange Board of India (SEBI)

Textbooks	
1.	V K Bhalla, Fundamentals of Investment Management, S. Chand Publication, New Delhi.
2.	Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New York
3.	R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4.	Dr.Preeti Singh, Fundamentals of Investment, Himalaya Publishing House, Chennai
5.	C.P. Jones, Investments Analysis and Management, Wiley, 8th ed. New York

Reference Books	
1.	Dr. R S Bharadwaj, MS BhaminiGarg, JSR Publishing House LLP, New Delhi.
2.	Mayo, An Introduction to Investment, Cengage Learning UGC
3.	Chandra. P, Fundamentals of Financial Management, McGraw Hill Education, Noida
4.	Rustagi. R.P, Fundamentals of Financial Management, Taxmann Publication Pvt. Ltd., New Delhi
5.	Investments, ZviBodie, Alex Kane, Alan Marcus and PitabaMohanty, McGraw Hill Education, New York
Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Record/EBC693331
2.	https://nlist.inflibnet.ac.in/search/Record/EBC5520843
3.	https://nlist.inflibnet.ac.in/search/Record/EBC3339773

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO 1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO 3**
CO 1	3	2	2	3	2	3	3	2	3	3	2
CO 2	3	3	3	2	3	2	2	3	3	2	3
CO 3	3	2	3	2	3	3	2	3	3	2	3
CO 4	3	3	2	3	2	3	3	2	3	3	2
CO 5	3	2	3	2	3	2	3	2	3	2	3
Total	15	12	13	12	13	13	13	12	15	12	13
Average	3	2.4	2.6	2.4	2.6	2.6	2.6	2.4	3	2.4	2.6

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 3 /4- FINANCIAL REPORTING AND ANALYSIS

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
	4				**3**	**4**	**25**	**75**	**100**
Learning Objectives									
LO1	To comprehend the application of accounting standards and familiarise with financial reporting framework								
LO2	To familiarise students with the accounting disclosures								

LO3	To provide an insight into the different techniques of financial statement analysis	
LO4	To provide practical exposure about financial statement analysis through case study approach.	
LO5	To enrich students with the knowledge of emerging trends in financial reporting	
Prerequisites: Should have studied Commerce in XII Std.		
UNIT	**Contents**	**No. of Hours**
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	12
II	***Disclosures*** Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website	12
III	Analysis of Financial Statements – Techniques: Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.	12
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	12
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	12
	Total	**60**

Course Outcomes	
CO1	Describe the importance of financial reporting and financial statement analysis.
CO2	Identify major disclosures to be made in the annual report by the listed companies
CO3	Evaluate the financial statements of companies using different techniques
CO4	Analyze and interpret financial statements of companies using the case study method
CO5	Analyse the emerging trends in Integrated Reporting
Textbooks	
1.	Bhattacharya, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi.
2.	Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
3.	Lal, Jawaha&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
4.	Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.
Reference Books	
1.	George J. Benstonet. Al, World Financial Reporting, Oxford University Press.
2.	Gibson, C. H., Financial reporting and analysis. Nelson Education.
3.	Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
4.	Websites /Journals as recommended in the class
Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Record/9780203088159
2.	https://nlist.inflibnet.ac.in/search/Record/978-3-8349-6952-1
3.	https://nlist.inflibnet.ac.in/search/Record/978-1-4020-4974-3

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	2	3	2	2	3	3	2	3	3	2
CO 2	3	3	2	3	2	2	2	2	3	3	2
CO 3	3	2	3	2	3	3	2	3	3	3	2
CO 4	3	3	2	3	2	1	3	2	3	3	2
CO 5	3	2	3	2	3	2	3	2	3	3	2
Total	15	12	13	12	12	11	13	11	15	15	10
Average	3	2.4	2.6	2.4	2.4	2.2	2.6	2.2	3	3	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 4 /4 - FINANCIAL MARKETS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				**3**	**4**	**25**	**75**	**100**

Learning Objectives	
LO1	To enable the students to understand the concept of financial markets and its role in India.
LO2	To acquaint the students to gain an insight into the functioning of money market.
LO3	To understand the functions of capital markets and the role of stock exchange.
LO4	To introduce the students to derivatives market and its mechanics.
LO5	To provide insights into the workings of global financial institutions.

Prerequisites: Should have studied Commerce in XII

UNIT	Contents	No. of Hours
I	**Financial Markets** Functions of financial markets-Types of financial markets-Participants in financial markets Role of financial intermediaries-Financial innovation-Financial inclusion and inclusive growth.	12
II	**Money Market** Functions of money market-Instruments of the money market-Call money-Bill of exchange Commercial bills-Treasury bills- Commercial paper-Interbank market-Federal funds Negotiable certificate of deposits- Banker's acceptance-Repurchase agreements- Money	12

	market mutual funds- Features of a developed money market- Structure of Indian money market- Money market reforms in India since 1991.	
III	**Capital Market** Functions of capital market-Primary market-Instruments of the primary market- Secondary market-Functions- Instruments of the secondary market-Demutualisation of stock exchanges Trading mechanism of the stock exchanges- Liquidity products (margin trading, short sales, securities lending and borrowing)-Foreign institutional investment-Participatory notes (Pnotes)- Insider trading-Investor protection- Credit rating-Capital market institutions Depositories-Discount and Finance House of India-Stock Holding Corporation of India Securities Trading Corporation of India-SEBI-Functions and powers- Capital market reforms in India since 1991.	12
IV	**Derivatives Market** Types of derivatives-Participants in the derivative markets-Uses of derivatives- Options Types of options-Uses of options-Platforms for options trade-Trading mechanics-Option premium-Profits and losses with options-Stock options and stock index options in India Futures-Types of futures (stock index futures-foreign currency futures-interest rate futures commodity futures)-Uses of futures-Market mechanics-Market participants- The clearing process- Stock futures and stock index futures in India-Difference between options and futures-Swaps-Interest rate swaps-Foreign currency swaps.	12
V	**Global Financial Markets** Instruments- American Depository Receipts (ADR)-Global Depository Receipts (GDR)- Foreign Currency Convertible Bonds (FCCB)-External commercial borrowings-International bonds-Eurobonds-Euro notes-Euro commercial papers-Eurodollars-Eurocurrency market Reasons for the growth-Features-Effects of the euro currency market.	12
	Total	**60**
Course Outcomes		
CO1	Define the workings of financial markets and its role in India.	
CO2	Recollect the functioning and structure of money market.	
CO3	Analyse the functions of capital markets and the role of stock exchange.	
CO4	Explain the concept of derivatives market and understand its mechanics.	
CO5	Examine into the workings of global financial institutions.	

Textbooks	
1.	Gupta Shashi K., AggarwalNisha., Gupta Neeti,Financial Markets and Financial Services, Kalyani Publications, New Delhi
2.	Dr.PunithavathyPandian, Financial Services and Markets, Vikas Publishing, Noida
3.	Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd,2000, Mumbai
4.	Dr. L Natarajan, Financial Markets and Services, Margham Publications, Chennai.
5.	Keith Dickinson, Financial Markets Operations Management, Wiley, New York,
Reference Books	
1.	Anbarasu Joseph D, Boominathan VK., Mohan Man., Gnanaraj G, Sultan Chand publications, New Delhi.
2.	Marc Levinson, Financial Markets, The Economist in association with Profile Books Ltd, London
3.	Frank J Fabozzi, Financial Management and Instruments, Wiley, New York
4.	Michael W Brandi, Money, Banking, Financial Markets and Institutions, Cengage, New Delhi
5.	Meir Kohn, Financial Institutions and Markets, Oxford University Press

Web Resources	
1.	www.rbi.org
2.	www.sebi.org
3.	www.nse.org

MAPPING WITH PROGRAMMES OUTCOMES AND PROGRAMMES SPECIFIC OUTCOMES:

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

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.

Prerequisite: Should have studied Cost Accounting in V Sem

Unit	Contents	No. of Hours
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.	**18**
II	**Job Costing, Batch Costing and Contract Costing** Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	**18**
III	**Process Costing** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	**18**
IV	**Operation Costing** Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	**18**
V	**Standard Costing and Variance Analysis** Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	**18**
	TOTAL	**90**

THEORY 20% & PROBLEMS 80%

Course Outcomes	
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.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

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.

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents	No. of Hours
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	**18**
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	**18**
III	**Funds Flow & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	**18**
IV	**Budget and Budgetary Control** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	**18**

V	**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - 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. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	**18**
	TOTAL	**90**

THEORY 20% & PROBLEMS 80%

CO	**Course Outcomes**
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.

Textbooks

1	Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.

Reference Books

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

NOTE: Latest Edition of Textbooks May be Used

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

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	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

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.

Prerequisite: Should have studied Financial Accounting in I stSem

Unit	Contents	No. of Hours
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	**18**

II	**Income From Other Sources & Clubbing of Income** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	**18**
III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Gross Total Income vs 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.	**18**
IV	**Computation of Total Income – Individual** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime	**18**
V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	**18**
	TOTAL	**90**
THEORY 20% & PROBLEMS 80%		

Course Outcomes	
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.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.

5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
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/

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

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5 /6 -FINANCIAL RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100

Learning Objectives	
LO1	To train the students on the principles of risk management.
LO2	To understand the various types of technology risk in finance.
LO3	To acquire knowledge about the role of Bank for International Settlements (BIS)
LO4	To understand the different theories of financial risk management.
LO5	To demonstrate the understanding of accounting, tax and legal issues in risk management.

Prerequisites: Should have studied Commerce in XII Std.

UNIT	Contents	No. of Hours
I	**Principles of Risk Management** Introduction to Risk in Business, Specific Risks in Financial Services, external sources of risk and their potential impact on a business: economic, political, competitive environment, social and market forces, technological including cyber security, shocks and natural events, external stakeholders and third parties.	15
II	**International Risk Regulation** The Bank for International Settlements, role of the Bank for International Settlements, Basel Regulatory Capital, international guidelines and supervisory standards established by the Basel Committee, Capital Adequacy Assessment Process (ICAAP), principles of home-host state regulation, Regulatory Risk, differences between statutory and principles-based approaches to financial regulation	15
III	**Operational Risk and Credit Risk** Definitions of Operational Risk according to the Basel Committee on Banking Supervision, Basel operational risk event types. Operational Risk Framework: identification, measurement, management and control, management information, monitoring, escalation, remediation. Operational Risk Identification, Operational Risk Assessment and Measurement, Managing Operational Risk. Credit Risk: Identification of Credit Risk: understand the key components of credit risk and how they arise. Credit Risk Measurement: techniques for measuring credit risk, Credit Risk Management: sound practice features of an effective credit risk management function, reporting and escalation tools of credit risk management, Basel key stages of credit risk policy development.	15

IV	**Market Risk & Liquidity Risk** Identification of Liquidity Risk: market, investment and operational risk. Measurement of Liquidity Risk: funding liquidity risk analysis: liquidity gap analysis, stress testing, expected future funding requirement.	15
V	**Enterprise Wide Risk Management and Risk Reporting** Enterprise Wide Risk Management (EWRM) Risk Management Committee, Risk Management Department, Risk based Internal Audit. Risk Reporting: Accounting, Tax & Legal Issues in Risk Management, Indian Accounting Standards: IAS 32 Financial Instrument: Presentation, IAS 39 Financial Instrument: Recognition & Measurement, International Financial Reporting Standards: IFRS 7 Financial Instrument: Disclosure, IFRS 9 Financial Instrument, Financial Accounting Standard Board Statement (SFAS): FAS 133 Accounting for Derivative Instruments and Hedging Activities, FAS 138 An Amendment to SFAS 133.	15
	Total	**75**

Course Outcomes	
CO1	Explain various concepts relating to the principles of risk management
CO2	Apply the different theories of financial risk management and technology risk in finance.
CO3	Ascertain the recent development of the Bank for International Settlements (BIS).
CO4	Analyze the accounting, tax and legal issues in risk management
CO5	Ascertain the current and potential risks and the establishment of organization risk tolerance.

Textbooks

1.	Vivek, P.N. Asthana (2019), Financial Risk Management, Himalaya Publishing House, Mumbai.
2.	Don M Chance, Financial Risk Management: An End User Perspective, World Scientific, World Scientific Publishing Co Pvt. Ltd., Singapore.
3.	Peter Christoffersen, Elements of Financial Risk Management, Academic Press, San Diego, 2nd Edition 2012, London.

4.	John C Hull, Risk Management and Financial Institutions, John Wiley & Sons, Canada.
5.	Steven Allen, Financial Risk Management, Willey Publishing LLC, New Jersey.
Reference Books	
1.	Alexander, K., Dhumale, R., &Eatwell, J. (2016). Global governance of financial systems: the international regulation of systemic risk, Oxford University Press, New York
2.	R K Arora, Financial and Risk Management, Wiliey Publishing, New Jersey.
3.	MacNeil, I & O'Brien J, The future of financial regulation, Hart Publishing, Oxford.
4.	K.H. Erickson, Financial Risk Management a Simple Introduction,
5.	Risk Management, Prof. C K Roy, P. Roy, New Central Book Agency Pvt. Ltd., Kolkata.
Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_jjfinec_nbi003
2.	https://nlist.inflibnet.ac.in/search/Record/EBC4041088
3.	https://nlist.inflibnet.ac.in/search/Record/EDZ0000073139

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO 3**
CO 1	3	2	3	2	3	3	3	2	3	2	2
CO 2	3	3	3	3	2	3	2	2	3	2	2
CO 3	3	2	3	3	3	2	2	3	3	2	2
CO 4	3	3	3	3	2	3	2	3	3	2	2
CO 5	3	3	2	2	3	2	3	3	3	2	2
Total	15	13	14	13	13	13	12	13	15	10	10
Average	3	2.6	2.8	2.6	2.6	2.6	2.4	2.6	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE6 /6 - COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	25	75	100

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.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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.	**15**
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.	**15**
III	**Preparing Presentations** Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	**15**
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.	**15**
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.	**15**
	TOTAL	**90**

THEORY 20% & PROBLEMS 80%	
CO	**Course Outcomes**
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.
Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing,UP.
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications,UP.
3	MansiBansal, 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.
Reference Books	
1	Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.

3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, CharulathaPublications, TamilNadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
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

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	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 7– INTERNATIONAL BANKING& FOREX MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100

Learning Objectives	
LO1	To equip students with the knowledge of international banking.
LO2	To help students gain insights on foreign exchange market and exchange rate determination
LO3	To make students aware of the role of different financial institutions in international trade.
LO4	To provide an exposure to the students about the international sources of finance.
LO5	To equip students with the foreign exchange management concepts

Prerequisites: Should have studied Commerce in XII Std.

UNIT	Contents	No. of Hours
I	**Introduction** International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions: Lending and Borrowing across borders.	15

II	**Foreign Exchange Market** Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating - Exchange Rate regimes-Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging.	15
III	**International Financial Institutions** Definition-Functions -World Bank-IMF-Asian Development Bank-International Financial Corporation - International Development Association.	15
IV	**Sources of Exchange** Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External - Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.	15
V	**Exchange Management** Foreign Exchange Management – Composition of Foreign Exchange Reserves: Foreign - Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.	15
	Total	**75**

CO	**Course Outcomes**
CO1	Compare and contrast International banking and domestic.
CO2	Explain techniques that can be used to hedge risk in the foreign exchange market
CO3	Discuss the role that international financial institutions play in the global arena.
CO4	Examine the International Sources of Finance for the Firm
CO5	Describe the various currency arrangements a country may adopt
	Textbooks
1.	A V Rajwade, H G Desai, Foreign Exchange International Finance Risk Management, Shroff Publisher, Mumbai
2.	Mrs.MeenaPandey, International Banking and Forex Management, Himalaya Publishing House Pvt. Ltd., Kolkata
3.	K. ArokiarajNeckolac, K Rajeswari, NihaAsif, International Banking &Forex Management, Himalaya Publishing House, Kolkata

4.	Dr. P G Gopalakrishnan, Mrs. NandhiniJagannarayan, International banking and Finance, Himalaya Publishing House, Kolkata
5.	Rupnarayan Bose, Fundamentals of International Banking, Trinity Press, New Delhi
Reference Books	
1.	Michael Bruno, ed. Annual World Bank Conference on Development Economics.
2.	MooradChodhry, An Introduction to Banking, Principles, Strategy and Risk Management, Second Edition, Wiley, New Dehi
3.	Gurusamy,GlobalFinancialInstitutions,VijayNicoleImprints,Chennai,2015.
4.	AmeyaPatil, International Banking and Finance, Nirali Publisher, New Delhi
5.	Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk Management, IIB
Web Resources	
1.	www.money.howstuffworks.com
2.	www.ibfed.org
3.	www.fdic.gov

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO 3**
CO 1	3	2	2	2	2	3	3	2	3	2	2
CO 2	3	2	3	2	2	2	1	2	3	2	2
CO 3	3	2	3	2	3	2	2	3	3	2	2
CO 4	3	3	2	3	2	1	2	1	3	2	2
CO 5	3	1	2	2	2	2	2	2	3	2	2
Total	15	10	12	11	11	10	10	10	15	10	10
Average	3	2	2.4	2.2	2.2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 8 - SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	25	75	100

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.

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

PROFESSIONAL COMPETENCY SKILL -
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

Learning Objectives	
C1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
C2	To build experiences for students as they grow into lifelong learners.
C3	To know the basic concepts of various discipline

Prerequisites: Should have studied Commerce in XII Std		
UNIT	**Details**	**No. of Hours**
I	**Indian Polity** Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	**6**
II	**Geography** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	**6**
III	**Economy** National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	**6**
IV	**History** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	**6**

V	**Environment and Ecology** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	**6**
	TOTAL	**30**

Course Outcomes	
CO	On completion of this course, students will
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
Reference Books	
1	M. Laximikanth (2019) , Indian polity, McGraw- Hill
2	Ramesh Singh (2022) , Indian Economy , McGraw – Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3
CO3	3	2	2	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
TOTAL	15	14	14	14	15	14	15	15
AVERAGE	3.0	2.8	3.0	2.8	3.0	2.8	3.0	3.0

3 – Strong, 2- Medium, 1- Low