



SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

(An Autonomous Institution)

(Approved by AICTE, New Delhi & Affiliated to Pondicherry University)
(Accredited by NBA-AICTE, New Delhi & Accredited by NAAC with "A" Grade)
Madagadipet, Puducherry - 605 107



SCHOOL OF ARTS AND SCIENCE

DEPARTMENT OF COMMERCE AND MANAGEMENT

Minutes of the Fourth Meeting of the Board of Studies (Commerce)

The Fourth Meeting of the Board of Studies (Commerce) was held on the **22nd February 2022** at 10.45 am in the Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College (Autonomous), with the Head of the Department in the Chair.

The following members were present for the BoS meeting:

Sl. No	Name of the Member with Designation and official Address	MEMBERS AS PER UGC NORMS
1	Dr. A. S. KANNAN, Professor and Head Department of Commerce and Management School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.	Chairman
2	Dr. V.S. SARAVANAN, Professor and Head, Department of Commerce, St. Thomas College of Arts and Science, Koyambedu, Chennai.	Subject Expert (University Nominee)
3	Dr. M. DHANABHAKYAM Professor and Dean Department of Commerce Bharathiar University, Coimbatore.	Subject Expert (Academic Council Nominee)
4	Dr. P. BABA GNANAKUMAR Professor & Director (Academics & Consultancy) School of Commerce and Management Kristu Jayanti College (Autonomous) Bengaluru.	Subject Expert (Academic Council Nominee)
5	Mr. V. M. ABHISHEK, Chartered Accountant Product Manager and Trainer CaseWare India, Chennai.	Representative from Industry and Accountancy Profession
6	Mr. C. DHILIPAN, Assistant Professor Department of Commerce and Management School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.	Programme Academic Coordinator

7	Mrs. S. SASI , Assistant Professor Department of Commerce and Management School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.	Faculty (Management Specialisation)
8.	Mr. R. LOGEESH , Assistant Professor, Department of Commerce and Management School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.	Faculty (Accounting Specialisation)
9.	Mr. M. DEVANATHAN , Assistant Professor Department of Mathematics School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.	Faculty (Mathematics and Statistics Specialisation)

Agenda of the Meeting:

Agenda	Description
BoS / 2022 / SAS / B.Com. 4.1	To confirm the minutes of the third meeting of Board of Studies in Commerce
4.2	To consider and approve the curriculum and syllabi of Third Year Courses of B.Com. degree program
4.3	To consider and approve certain modifications in the curriculum and syllabi of certain courses in Second Year B.Com. degree program
4.4	To consider and suggest the courses to be taken up as "Online Courses" by B.Com. students in the course of their study
4.5	To consider and suggest the titles for the conduct of Seminar and Advanced Seminar for the Third Year B.Com. students during the Fifth and Sixth Semesters
4.6	To consider the appropriateness of Value-Addition Programs (offered as Employability Enhancement Courses and Skill Enhancement Courses) in Third to Sixth Semesters of the B.Com. degree program
4.7	To consider any other item with the permission of the Chair

Minutes of the Fourth Meeting of BoS – Commerce

The meeting deliberated the items of Agenda that had been proposed by the Chairman, and after detailed discussions the following were approved by the Board formally:

Item 4.1	Confirmation of the Minutes of the Third meeting of the Board of Studies (Commerce) held on 4-August-2021 was done by presenting the summary of suggestions made by the Board then, and the actions taken by the Department in the process of implementing those suggestions. Members have unanimously agreed to the fulfilment of the suggestions and expressed satisfaction. The Department of Commerce and Management is contemplating the launch of the New Program entitled "B.Com. Professional Accounting" as suggested by the Board from the Academic Year 2022-23, and expressed gratitude for the suggestion made in the previous meeting.
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<p>Item 4.2</p>	<p>The proposed Curriculum and Syllabi of the Third Year B.Com. program was presented by the Chairman of the BoS. The members of the board suggested to keep “Income Tax Law and Practice” as two papers “Income Tax-I and Income Tax-II” in 5th and 6th Semesters. The same was discussed in detail and was unanimously approved by the members of the Board.</p> <p>The Curriculum and Syllabi of Third Year B.Com. (V and VI Semesters) are presented in Annexure-I.</p>																											
<p>Item 4.3</p>	<p>Certain modifications were contemplated in the Second Year Curriculum and Syllabi of B.Com. program. The same was discussed item by item and after having satisfied with the rationale behind the suggested changes, the Board unanimously approved the modifications.</p> <table border="1" data-bbox="300 600 1394 1167"> <thead> <tr> <th>Sl.</th> <th>Regulation</th> <th>Semester</th> <th>Course Title with Code</th> <th>Unit</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td rowspan="4">R2020</td> <td>III</td> <td>Statistical Analysis using Software (A20CMD304)</td> <td></td> <td>Course title changed as “Business Statistics Lab” (A20CML304)</td> </tr> <tr> <td>2.</td> <td>III</td> <td>Design Thinking (A20CMP307)</td> <td></td> <td>Course changed as “Reading Financial Statements” (A20CMP307)</td> </tr> <tr> <td>3.</td> <td>IV</td> <td>Banking Theory and Law (A20CMT408)</td> <td>1, 2</td> <td>Course changed as “Money and Banking” by adding 2 units on Concepts of Money.</td> </tr> <tr> <td>4.</td> <td>IV</td> <td>Computerised Accounting (A20CMS404)</td> <td></td> <td>Course changed as “Elementary Financial Modelling” (A20CMS404)</td> </tr> </tbody> </table> <p>The syllabi of courses (whose titles are modified) and the modified Curriculum of Second Year B.Com. (III and IV Semesters) are presented in Annexure-II.</p>	Sl.	Regulation	Semester	Course Title with Code	Unit	Particulars	1.	R2020	III	Statistical Analysis using Software (A20CMD304)		Course title changed as “Business Statistics Lab” (A20CML304)	2.	III	Design Thinking (A20CMP307)		Course changed as “Reading Financial Statements” (A20CMP307)	3.	IV	Banking Theory and Law (A20CMT408)	1, 2	Course changed as “Money and Banking” by adding 2 units on Concepts of Money.	4.	IV	Computerised Accounting (A20CMS404)		Course changed as “Elementary Financial Modelling” (A20CMS404)
Sl.	Regulation	Semester	Course Title with Code	Unit	Particulars																							
1.	R2020	III	Statistical Analysis using Software (A20CMD304)		Course title changed as “Business Statistics Lab” (A20CML304)																							
2.		III	Design Thinking (A20CMP307)		Course changed as “Reading Financial Statements” (A20CMP307)																							
3.		IV	Banking Theory and Law (A20CMT408)	1, 2	Course changed as “Money and Banking” by adding 2 units on Concepts of Money.																							
4.		IV	Computerised Accounting (A20CMS404)		Course changed as “Elementary Financial Modelling” (A20CMS404)																							
<p>Item 4.4</p>	<p>A Suggestive List of Courses recommended for ONLINE LEARNING by the Students of B.Com. program (as part of the curriculum in Sixth Semester) is presented to the Board. The Board unanimously decided to empower the Chairman to form a Committee of Academic Experts (comprising of Internal and External Members) which will prepare an exhaustive list of ONLINE COURSES and present the data in the prescribed format for approval by the Board.</p> <p>The list of Academic Experts forming the Committee to identify appropriate Online Courses is presented as Annexure-III.</p>																											
<p>Item 4.5</p>	<p>The Department proposed to offer “SEMINAR” course in the Fifth Semester, and “COLLOQUIUM” in the Sixth Semester. While ‘Seminar’ is a Group activity, the ‘Colloquium’ will be an Individual Activity. A suggestive list of titles for Seminar/Colloquium are presented to the members of the Board, and the same was approved by the Board. The hon’ble members of the Board promised to add to the list of Titles in the near future by suggesting more innovative and thought-provoking themes and topics.</p>																											







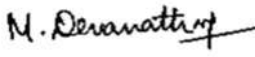

Item 4.6	The Department proposed the following Skill Enhancement Courses (SEC) and Employability Enhancement Courses (EEC) for the third to sixth semesters of B.Com. Program thus:	
	Semester	Skill Enhancement Course
	Third	Spreadsheet Skills
	Fourth	Elementary Financial Modelling
	Fifth	Computerised Accounting
	Sixth	Computerised Accounting Project
	Employability Enhancement Course	Advanced Tally
		Akash Business Tool (SAP)
		SAP FiCo
		GST Software
	The board deliberated on this agenda more in detail, and finally nodded its ascent for the floatation of the above courses as value-added courses in Skill Enhancement category, and Employability Enhancement category.	
4.7	No other item was considered for further discussion in the 4 th Meeting of BoS (Commerce).	

The external members of the Board have expressed their appreciations to the improvised curriculum and syllabi. They welcomed the modifications made in the curriculum which will add lots of value to the program and go a long way in enhancing the employability of the graduates. Further they emphatically stated that **it meets the expectations of the Industry and Profession in the present scenario**. The meeting was ended with vote of thanks by Dr. A.S. Kannan, the Chairman of the Board, at about 12.15 pm.

The Minutes of the Fourth Meeting of the Board of Studies (Commerce) held on 22-2-2022 is signed by the following members who attended the meeting:

SI.No	Name of the Member with Designation and official Address	MEMBER	Signature
1	Dr. A. S. KANNAN , Professor and Head Department of Commerce and Management, School of Arts and Science, SMVEC, Puducherry.	Chairman	
2	Dr. V.S. SARAVANAN , Professor and Head, Department of Commerce, St. Thomas College of Arts and Science, Chennai.	Subject Expert (University Nominee)	
3	Dr. M. DHANABHAKYAM Professor and Dean Department of Commerce Bharathiar University, Coimbatore.	Subject Expert (Academic Council Nominee)	
4	Dr. P. BABA GNANAKUMAR Professor & Director (Academics & Consultancy), School of Commerce and Management, Kristu Jayanti College (Autonomous), Bengaluru.	Subject Expert (Academic Council Nominee)	




5	Mr. V. M. ABHISHEK, A.C.A., Chartered Accountant Product Manager and Trainer CaseWare India, Chennai.	Representative from Industry & Accountancy Profession	
6.	Mr. C. DHILIPAN, Assistant Professor, Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College (Autonomous)	Program Academic Coordinator	
7	Mrs. S. SASI, Assistant Professor, Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College (Autonomous)	Faculty (Management Specialisation)	
8	Mr. R. LOGEESH, Assistant Professor, Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College (Autonomous)	Faculty (Accounting Specialisation)	
9	Mr. M. DEVANATHAN, Assistant Professor Department of Mathematics School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.	Faculty (Mathematics & Statistics Specialisation)	



Dr. A.S. Kannan
Professor and Head
Chairman / BoS – Commerce



Dr. S. Muthulakshmi
DEAN-SAS






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Fourth Meeting of the Board of Studies (Commerce)

ANNEXURE - I Curriculum of V and VI Semesters

Bachelor of Commerce (B.Com.)

B.Com. (Bachelor of Commerce)

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT512	Cost Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT513	Income Tax - I	DSC	4	0	0	4	25	75	100
3	A20CMT514	Entrepreneurial Development	DSC	4	0	0	4	25	75	100
4	A20CME5XX	DSE-III**	DSE	4	0	0	4	25	75	100
Practical										
5	A20CMP515	Financial Statements Analysis	DSC	1	0	2	2	40	60	100
6	A20CMP516	Industry Analysis Report	DSC	1	0	4	3	40	60	100
7	A20CMP517	Commerce Seminar	DSC	0	0	2	1	40	60	100
Skill Enhancement Course										
8	A20CMS505	Computerised Accounting	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CMC505	SAP FICO	EEC	0	0	4	0	100	0	100
							25	420	480	900

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT618	Management Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT619	Income Tax - II	DSC	4	0	0	4	25	75	100
3	A20CMT620	Essentials of Financial Management	DSC	4	0	0	4	25	75	100
4	A20CME6XX	DSE-IV**	DSE	4	0	0	4	25	75	100
Practical										
5	A20CMP621	Company Analysis Report	DSC	1	0	4	3	40	60	100
6	A20CMP622	Commerce Colloquium	DSC	0	0	2	1	40	60	100
7	A20CMM60X	Online Course	OC	0	0	4	2	Successful Completion		
Skill Enhancement Course										
8	A20CMS606	Computerised Accounting Project	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CMC606	GST Software	EEC	0	0	4	0	100	0	100
							25	380	420	800

Discipline Specific Electives (DSE)

Discipline Specific Electives (DSE-I) - Offered in Third Semester		
Sl. No.	Course Code	Course Title
1	A20CME301	Auditing Principles and Practice
2	A20CME302	Indian Economy
3	A20CME303	Insurance Principles and Practice
Discipline Specific Electives (DSE-II) - Offered in Fourth Semester		
Sl. No.	Course Code	Course Title
4	A20CME404	Business Environment
5	A20CME405	Export and Import Procedures
6	A20CME406	Marketing Principles and Practice
Discipline Specific Electives (DSE-III) - Offered in Fifth Semester		
Sl. No.	Course Code	Course Title
7	A20CME507	Financial Services
8	A20CME508	Human Behaviour at Work
9	A20CME509	Industrial Relations and Legislations
Discipline Specific Electives (DSE-IV) - Offered in Sixth Semester		
Sl. No.	Course Code	Course Title
10	A20CME610	Capital Markets
11	A20CME611	E-Commerce
12	A20CME612	GST Law and Practice




A20CMT512**COST ACCOUNTING**

L	T	P	C	Hrs
4	1	0	5	75

Course Objectives

- To explain the concepts of cost accounting and computation of various costs.
- To analyze the various levels of stock.
- To Compute the labour cost and apportionment of overheads.
- To get an insight knowledge on preparation of Costing.
- To compute the operating cost and contract costing.

Course Outcomes

After completion of the course, the students will be able to

- CO1** - Analyze the concepts of cost accounting and preparation of cost sheet.
- CO2** - Gain the knowledge on different types of Stock Level, Economic Order Quantity and Methods of valuation of Material.
- CO3** - Compute the labor cost, remuneration, incentives and allocation & apportionment of overheads to production & service departments.
- CO4** - Gain the knowledge on different types of process accounting.
- CO5** - Solve the problems in operating costing and contract costing.

UNIT I INTRODUCTION AND COST SHEET**(15 Hrs)**

Introduction, Meaning of Costing and Cost Accounting, Scope, Objectives of Cost Accounting, Advantages of Cost Accounting, Financial accounting Vs. Cost accounting, Costing - An Aid to Management, General Principles of Cost Accounting – Characteristics of an Ideal Costing System – Installation of a Costing System and Methods of Costing, Limitations of Cost Accounting. Elements of cost – Concepts of costs – Cost Classification – Preparation of cost sheet – Statement of Cost and Profit and Treatment of Stock.

UNIT II MATERIALS: ISSUES AND CONTROL**(15 Hrs)**

Material Control, Meaning, Objectives of Material Control - Essentials of Material Control – Levels of Materials, Ordering Level and Re-ordering Level, EOQ, Minimum Level – Maximum Level – Danger Level, Average Stock Level, Stores Records and Bin Card – Issue of Materials – FIFO – LIFO – Average Stock Method – HIFO – Inflated Price Method, Specific Price-Base Stock Method, Market Price Method, Standard Price Method- Material Loses, Control of Wastage of Scrap, Defectives and Spoilage.

UNIT III LABOUR AND OVERHEADS COSTS**(15 Hrs)**

Labour Cost - Types of Labour – Labour Turn over, Causes of Labour Turnover – System of Wage Payment, Essentials of a good Wage System –Time Wage System – Piece Rate System - Premium and Bonus Plans - Group Bonus Scheme. Overheads - Meaning, Importance and Characteristics of overhead –Classification of Overheads Cost -Types of Departments, Allocation of Overheads - Apportionment of Overhead expenses, Bases of Apportionment – Reapportionment and absorption of Over heads.

UNIT IV PROCESS COSTING**(15 Hrs)**

Process costing - Introduction - Features of Process costing - Fundamental Principles of Process Costing – Advantages and Disadvantages of Process Costing - Process Losses, Normal Process Loss - Abnormal Process Loss (Excluding Equivalent Production and Stock Adjustments) – Abnormal Gain

UNIT V OPERATING AND CONTRACT COSTING**(15 Hrs)**

Operating costing - Meaning –Transport Costing - Classification of Costs – Ascertainment of Cost – Service Cost and Management Decisions - Contract costing - Introduction - Features of Contract




Costing - Types of Contracts - Procedure for recording the costs of contracts - Recording of Value and Profit on Contracts.

Text Books

1. S.N. Pillai & V. Bagavathi -Cost Accounting- revised edition -S. Chand Publications.
2. M.N. Arora, "Cost Accounting", Sultan Chand and Sons, 18th Edition, 2019.
3. S. P. Jain and K. L. Narang, Cost Accounting – Revised Edition 2017- Kalyani Publishers.

Reference Books

1. Murthy and S. Guruswamy, Cost Accounting – Edition 2014, Tata Mc Graw - Hill Education Pvt. Ltd.
2. M. C. Shukla, T. S. Grewal and M. P. Gupta, - Cost Accounting - Edition 2014 - Sultan Chand Publishers.
3. S.P.Iyyengar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi. 2005.

Web References

1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au-Marginal%20Costing-2.pdf>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/>
4. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf>



A20CMT513

INCOME TAX - I

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To gain the knowledge of the provisions of income tax law relating to the topics.
- To gain ability to solve simple concerning assesses with the status of Individual.
- To understand the knowledge about income from salaries.
- To Compute the assessment procedure of income from house property.
- To effectively gain in depth knowledge on income from business and capital gains.

Course Outcomes

After completion of the course, the students will be able to

CO1 - Acquire the complete knowledge of basic concepts of income tax.

CO2 - Compute the taxable income under salary

CO3 - .Compute the deductions under salary

CO4 - Analyse the assessment procedure for Income under house property

CO5 - Calculate the Income from business or profession

UNIT I INCOME TAX CONCEPTS AND DEFINITIONS**(12 hrs)**

Brief History of Indian Income Tax -- Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee person, Income, casual Income, Gross Total Income, Agricultural Income-Residential status and scope of total income -Exempted Incomes u/s 10.

UNIT II INCOME FROM SALARY-I**(18 hrs)**

Meaning - Definition - Basis of Charge- Advance Salary - Arrears of Salary - Allowances - Perquisites- Provident Fund - Profits in Lieu of Salary practical problems.

UNIT II INCOME FROM SALARY-II**(15 hrs)**

Gratuity - Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary - Computation of Income from Salary practical problems.

UNIT IV INCOME FROM HOUSE PROPERTY**(15 hrs)**

Basis of Charge - Deemed Owners - Exempted Incomes from House Property -Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual value - computation of Income from House property.

UNIT IV INCOME FROM BUSINESS OR PROFESSION**(15 hrs)**

Income from Business or Profession- Basic principle of arriving at business incomes-Losses incidental to trade. Depreciation and other permissible deductions, disallowed expenses, computation of business income. Practical problems.

Text Books

1. Gaur and Narang -Income Tax Law and Practice -Kalyani Publications – 2019.
2. Dr. M.C. Mehrotra – Income tax law and accounts – Sahithya Bhavan Publishers -2019.
3. Dr. Vinod K Singhania -Direct tax Law & Practice -Taxmann Publications -2019.




Reference Books

1. B.B.Lal -Direct Taxes -Konark Publisher P (Ltd) – 2019.
2. Bhagwati Prasad – Direct Taxes Law and Practice -WishwaPrakashana Publications-2019.
3. Taxmann's-Income tax Act-66th edition-2021

Web References

1. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
2. <https://cleartax.in/s/deductions-under-section24-income-from-house-property>
3. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
4. <https://taxguru.in/income-tax/notes-income-sources.html>
5. <http://www.jiwaji.edu/pdf/ecourse/management/INCOME%20FROM%20SALARIES2.pdf>



A20CMT514	ENTREPRENEURIAL DEVELOPMENT	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To develop the knowledge of basic concepts in the area of entrepreneurship.
- To generate innovative business ideas in the emerging industrial scenario.
- To be familiar with the key steps in the elaboration of business idea.
- To help students to develop personal creativity and entrepreneurial initiative.
- To acquire requisite knowledge and skills for becoming successful entrepreneurs.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Familiarize with the concepts of entrepreneurship.
CO2 – Analyse the business environment in order to identify business opportunities.
CO3 – Understand the institutional support to entrepreneurial development.
CO4 – Understand the ethical challenges and social responsibility in a business setting.
CO5 – Demonstrate the ability to create business plan and interpret their own business plan.

UNIT I INTRODUCTION TO ENTREPRENEURSHIP (12 Hrs)

Introduction - Entrepreneurship - concept, growth, characteristics, types - Functions of an entrepreneur - Entrepreneurship in India - Entrepreneurship in developing countries - Intrapreneurs - Women Entrepreneurs - problems and prospects - Rural Entrepreneurs - problems and prospects - Social Entrepreneurs.

UNIT II ENTREPRENEURIAL GROWTH AND DEVELOPMENT (12 Hrs)

Factors influencing Entrepreneurship - Entrepreneurial process - development and motivation - EDP - Need, objective, relevance and role of EDP, phases of EDP - Institutions for Industrial Entrepreneurs - Small scale and Export Entrepreneurs.

UNIT III ENVIRONMENTAL SCANNING (12 Hrs)

Creativity and Innovation in an entrepreneurial venture – Environmental Scanning: Tools – SWOT Analysis, PESTLE Analysis, Michael Porter's Approach to Industry Analysis – Environmental Screen processing – Types of Environmental scanning – Assessment of business opportunities.

UNIT IV MSME AND FEASIBILITY STUDY (12 Hrs)

Concept and Definition of MSME - Scope, Role of Government in promoting SSI - Business idea generation techniques - Identification of business opportunities - Marketing, Financial, Technical, Legal feasibility - Locational feasibility.

UNIT V INSTITUTIONAL FINANCE TO ENTREPRENEURS (12 Hrs)

Central Government store purchase program - National small Industrial corporation - SIDBI, IDBI, TCO, IIFT, IFCI, ICICI, IRBI, Export Import Bank, Trade Development Authority, ECGC, MDA, EDII, IRDP, DIC, SSIB, SISI, SFC, Seed capital. Start-ups and Mudra Banks.

Text Books

1. C.B.Gupta & N.P.Srinivasan, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 2013.
2. S.S. Khanka, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 1999.
3. E. Gordon & K. Natarajan, "Entrepreneurship Development", Himalaya Publishing house, 5th Edition, 2015.



Reference books

1. Abhijit Chatterjee & V. Sharma, "Entrepreneurship Development", Vayu Education of India, 1st Edition, 2020.
2. Vasant Desai, "Dynamics of entrepreneurial development", Wiley Eastern limited, 2nd Edition, 2016.
3. Lall, M & Sahai. S, "Entrepreneurship", Excel Book Publishers, 2nd Edition, 2013.
4. Jayshree Suresh, "Entrepreneurial Development", Margham Publications, 5th Edition, 2019.

Web References

1. <https://www.crectirupathi.com/entrepreneurialdevelopment-notes/>
2. <http://simplynotes.in/entrepreneurialdevelopment>
3. <https://lecturenotes.in/subject/35/entrepreneurship-development-ed>
4. <http://msme.gov.in/allschemes>
5. <http://www.mbaexamnotes.com/businessidea.html>



A20CME507**FINANCIAL SERVICES**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To explain the concept of financial services in India
- To make the students understand about merchant banking
- To explain the concept of money market and stock exchange
- To understand about leasing
- To gain knowledge on venture capital

Course Outcomes

After completion of the course, the students will be able to

CO1 – Understand the concept of financial service

CO2 – Demonstrate about merchant banking

CO3 – Gain knowledge on money market and stock exchange

CO4 – Explain the concept of leasing

CO5 – Understand the concept of venture capital

UNIT I INTRODUCTION**(12 Hrs)**

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets - Interest Rate Determination - Macro Economic Aggregates in India.

UNIT II MERCHANT BANKING AND PUBLIC ISSUE MANAGEMENT**(12 Hrs)**

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market - Underwriting - Types - Benefits Functions.

UNIT III MONEY MARKET AND STOCK EXCHANGE**(12 Hrs)**

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange Functions - Services - Features - Role - Stock Exchange Traders - Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

UNIT IV LEASING**(12 Hrs)**

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase - Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.

UNIT V VENTURE CAPITAL**(12 Hrs)**

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Principles of Insurance - Life and Non - Life Insurance - IRDA - Powers - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.



Text Books

1. Anbarasu Joseph D, Boominathan VK, Mohan Man & Gnanaraj G, "Financial Services", Sultan Chand and Sons, 2007.
2. M Y Khan "Financial Services", McGraw Hill, 9th Edition, 2019.
3. Dr. R. Shanmugham, "Financial Services", Wiley; 2nd edition, 2017.

Reference Books

1. K.Natrajan & E.Gordon, "Financial Markets and Services", Himalaya Publishing House, 2016
2. Suresh Padmalatha & Paul Justin, "Management of Banking and Financial Services", Pearson, 4th edition, 2017.
3. Siddhartha Sankar Saha, "Indian Financial System: Financial Markets, Institutions and Services", McGraw Hill, 2020.

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2. http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf
3. <https://bbamantra.com/financial-services/>
4. <https://indiafreenotes.com/financial-services/>
5. https://ebooks.lpude.in/management/mba/term_3/DMGT512_FINANCIAL_INSTITUTIONS_AND_SERVICES.pdf



A20CME508	HUMAN BEHAVIOUR AT WORK	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To enable the students to acquire knowledge of individual and group behaviour.
- To familiarize the students with the basic concepts of team work.
- To enable the students to counterproductive work behaviour.
- To acquire knowledge regarding the conflict resolution at work.
- To understand the concept of respecting co-workers.

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Demonstrate their conceptual understanding in individual and group behaviour.
CO2 – Evaluate team work.
CO3 – Understand the different concepts of counterproductive work behaviour.
CO4 – Critically analyses the conflict resolution at work.
CO5 – Understand the concept of respecting co-workers.

UNIT I INDIVIDUAL AND GROUP BEHAVIOUR (12 Hrs)

Individual Behaviour: Factors Affecting Individual Behaviour-Basic Psychological Process - Personality, Determinants of Personality - Personality Traits – Perception, Perceptual Process - Factors Affecting Perception. Group: Concept of Group Dynamics - Features of Group - Types of Group Behaviour - Formal and Informal Group Behaviour - Group Norms - Group Cohesiveness.

UNIT II INTERACTIONS WITH COLLEAGUES (12 Hrs)

Teamwork- Types of Teams-Team Building-Team Roles- Team Norms- Team Cohesiveness Differences between groups and teams; Creating effective teams.

UNIT III COUNTERPRODUCTIVE WORK BEHAVIOUR (12 Hrs)

Interpersonal Influence Processes – Social Loafing, Social Facilitation, Interpersonal Communication; Interpersonal Awareness and Feedback Process; Interpersonal Trust; Career Roles and Identity; Competition and Cooperation.

UNIT IV CONFLICT RESOLUTION AT WORK (12 Hrs)

Defining Conflict; transitions in conflict thought The Conflict Process Negotiation: Bargaining strategies; the negotiation process

UNIT V SEXUAL HARASSMENT IN WORKPLACE (12 Hrs)

Civility in the workplace - Respecting Co-Workers - Principles of Respectful Behavior - Summary of Civility and Respect in the Workplace - Myths and Facts

Text Books

1. Edwin Gerlof, "Organization Theory and Design", McGraw Hill, 4th Edition, 2015.
2. Robin. S. P, "Organizational Behaviour", Pearson Education India, 5th Edition, 2013.
3. Aswathappa, "Organizational Behaviour", Himalaya Publishing House, 6th Edition, 2014.

Reference Books

1. Fred Luthans, " Organisational Behaviour", McGraw Hill Education, 5th Edition, 2008.
2. Danial C. Fieldman and Hugh Arnold," Managing Individual and Group Behaviour in organization", McGraw hill, 7th Edition, 2011.
3. Henry Mintzberg, "The Structure of Organization", Prentice Hall, 4th Edition, 2011.



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2. <http://www.simplynotes.com>
3. <https://www.geektonight.com>
4. <https://lecturenotes.in>
5. <http://www.bput.ac.in>



A20CME509	INDUSTRIAL RELATIONS AND LEGISLATIONS	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To make them understand the concepts of industrial relations.
- To ensure their ability in industrial disputes legislations.
- To be familiar with trade unions and collective bargaining.
- To make them understand about social security
- To develop their skills in labour welfare legislation.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their conceptual understanding in industrial relations.

CO2 – Develop skills and ability in industrial disputes.

CO3 – Understand the importance of trade unions and collective bargaining.

CO4 – Demonstrate the importance of social security.

CO5 – Analyse the importance of labour welfare legislation.

UNIT I INDUSTRIAL RELATIONS (12 Hrs)

Industrial relations – Concept, Scope, Evolution, Approaches, Actors and Models, Conflict and cooperation.

UNIT II INDUSTRIAL DISPUTES LEGISLATION (12 Hrs)

Industrial Disputes: Factors, Forms, Trends, Prevention and Settlement, Role of State and Central Labour Administration, – The Industrial Disputes Act, 1947.

UNIT III TRADE UNIONS AND COLLECTIVE BARGAINING (12 Hrs)

Trade unions - Concepts, Evolution, Problems of trade unions in India, Recognition, The Trade Unions Act, 1926. Emerging role of trade unions in India - Collective Bargaining - Prerequisites for Collective Bargaining - Collective Bargaining Process, Principles of Collective Bargaining, Collective Bargaining and Labour Management - Co-Operation in India, Conditions for the Success of Collective Bargaining.

UNIT IV SOCIAL SECURITY (12 Hrs)

Social security concepts –scope –objectives –Social insurance Vs social assistance –social security measures –Origin and growth of social security in India –Agencies of social security measures –State and Social security –Social security legislation in India –The Workmen's Compensation Act, 1923 –The Employees State Insurance Act, 1948 –The Payment of Gratuity Act, 1972.

UNIT V EMPLOYEE WELFARE LEGISLATION (12 Hrs)

Labour Welfare concept –Scope –Objectives –need and importance responsibility for providing labour welfare –statutory and voluntary labour welfare measures –Labour Welfare Officer –Labour Welfare Agencies –Appointments –Functions –Powers –Growth and Concept of Labour Welfare in India. Labour –Welfare Provisions under Factories Act, 1948 –The Mines Act 1952 –The Motor Transport Workers Act 1961 –The Plantation's Act 1951 Recommendations of National Commission on Labour Welfare.

Text Books

1. R. Sivarethinamohan, "Industrial relations and labour welfare", Prentice Hall India, 4th Edition, 2010.



2. A.M.Sharma, "Industrial relations and labour laws", Himalaya Publishing House, 2nd Edition,2017.
3. Piyali Ghosh& Shefali Nandan, "Industrial relations and labour laws", Tata McGraw Hill,1st Edition,2015.

Reference Books

1. C.S.Venkataratnam, Manoranjan Dhal, "Industrial relations", Oxford University press,2nd Edition,2017.
2. C.B. Mamoria,"Dynamics of Industrial relations", Himalaya Publishing House,13th Edition,2016.
3. Alka Agarwal, Nikita Agarwal, Anuj Agarwal, "Industrial relations and labour laws", Golgotia Publishing company,2nd Edition,2019.

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2. [https://www.icsi.edu/labour laws](https://www.icsi.edu/labour%20laws)
3. <https://www.ilo.org>
4. [https://www.scribd.com/industrial relations and labour laws](https://www.scribd.com/industrial%20relations%20and%20labour%20laws)
5. [https://www.academia.edu/industrial relations and labour welfare](https://www.academia.edu/industrial%20relations%20and%20labour%20welfare)



	L	T	P	C	Hrs
A20CMP515 FINANCIAL STATEMENTS ANALYSIS	1	0	2	2	45

Course Objectives

- To enable students to be familiar with Financial Statements Analysis Tools and Techniques

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate their understanding of various tools and techniques of FSA

CO2 – Analyse the Financial Statements of different business entities with ease

This project course is an attempt to cover various tools and techniques of Financial Statements Analysis – a knowledge that is mandatory to commerce graduates of date.

This course covers:

- Horizontal Analysis
- Vertical Analysis
- Trend Analysis
- Ratio Analysis

The student-group (with membership of 2 to 5) will be undertaking a project of conducting Financial Statements Analysis of three business entities (of which at least one must be a corporate entity). In the process of FSA, the group has to employ at least two of the above tools specified (of which Ratio Analysis is mandatory).

Each group will have to prepare a report (of not less than 15 and not more than 30 pages) of the comparative analysis (intra-industry or inter-industry comparison) and submit the same for viva-voce for the End-Semester evaluation by the Internal and External Examiner.

Project viva-voce will be conducted for End-Semester evaluation in which the student-group have to submit a final report for evaluation and respond to questions from the examiners.




A20CMP516

INDUSTRY ANALYSIS REPORT

	T	P	C
1	0	4	3

Course Objective:

The purpose of the Industry Analysis Report is to determine the opportunities and threats that exist for firms within a competitive environment.

Course Outcome:

After completion of the course, the students will be able to

CO1 – Demonstrate their understanding of Industry Analysis

CO2 – Perform Industry Analysis of various industries with ease

Process:

- 1) Identify Research Sources
 - a) Define the scope of your analysis
 - b) Compile independent research
 - c) Look at trade association data
 - d) Consult academic research
 - e) Compile relevant data using the resources above
- 2) Developing a Framework for the Analysis
 - a) Demonstrate there is an ample market for your business proposal
 - b) Consider industry trends
 - c) Think about barriers to entry or expansion
 - d) Provide Description of the major competition in the industry
 - e) Situate your company within the industry
- 3) Writing the Analysis
 - a) Being your report with broad description of the industry
 - b) Provide Market Analysis
 - c) Describe customer outlook and demographic information
 - d) Use the analysis to prescribe a strategy for the near future edit the report

Reporting Performa:

Industry analysis report is to understand the importance of key position, Growth pattern and financial measures of the industry.

Outcome:

Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of Semester. Metrics to be evaluated and its weightage are:

- a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and industry analysis report submission) (30 marks)
- b) Structure and neatness of industry analysis report submission (10 marks)

Evaluation Method:

Students shall maintain a (Industry Analysis Report)) individually for the purpose of the oral examination.

Industry Analysis Report shall also be evaluated jointly Internal with an External examiner during the viva – voice examination.




A20CMP517	COMMERCE SEMINAR	T	P	C	Hrs
		0	0	2	1
					30

This Seminar course is meant to give students practice speaking in front of a audience and to explore topics in detail. Students will research topics and organize presentations for faculty and other students. The topics may be any aspect of the Commerce or Management and must be approved by the instructor in advance (see schedule for deadline). Unless cleared with me, you may not give a presentation similar to one you have delivered in another class. If this is your second time taking seminar, then your topic should be substantially different that your previous one.

To help students improve as speakers, each student will receive feedback from the fellow students and the instructor. After your seminar, arrange a time to meet with me to discuss your performance.

Expectations:

Attendance at each seminar is mandatory for all students enrolled. In addition, students are expected to attend all other seminars in the department, such as invited guest speakers. It is expected that students will actively participate by asking questions of the speaker. The effort by students to meet these expectations will be considered in the determination of your final Marks.

You should strive for professionalism in all aspects of this class. Speakers should dress professionally. Sneakers, shorts, jeans, tee-shirts are NOT acceptable. Whereas most students choose to use PowerPoint to present their seminar, overheads, 35-mm slides or the chalkboard are also acceptable media for visual aids. It is your responsibility to arrange for any equipment you require. Visual aids should look professional and be readable in the entire room; use spell check and proofread for typographical errors. Abstracts should be concise (<250 words), well written and free of grammatical and typographical errors. Be sure to tell complete story with your abstract. The abstract will also serve as an announcement and should include the time, date, and location of your seminar.

Each student will give two 20-minute presentations. Your first one will be a practice seminar in front of the class. Class members (and I) will take notes on various aspects of your seminar and give you immediate feedback and constructive criticism. For the second one, we will invite the entire department. Your seminar should cover several (3-4, or more) related papers in a given area. Tell a complete story about your chosen topic. You are encouraged to give seminar on your proposed topic. Explain concepts simply and clearly, and define all terms and acronyms. Be prepared to answer questions after your seminar. Do not "seed" questions in advance to your friends in the audience – I will consider this cheating. The seminar will be timed, and should be ± 3 minutes of the allotted 20 minutes.

Your final marks will be determined by several factors: the quality and content of your seminars, your improvement from the first to the second, your participation in the class as a whole, and your ability to meet scheduled deadlines. The total mark of 100 shall be divided between internal and external evaluations and it is 40 and 60 marks respectively

Proposal Seminar Format:

- Introduce yourself to the advisor and committee members (who should be in attendance).
- Give an introduction and background information on your topic. State the problem(s) that remain unanswered.
- Clearly state your objectives
- Present any data you have collected thus far.
- Describe what remains to be done, and what you expect to find.




A20CMS505	COMPUTERISED ACCOUNTING	L	T	P	C	Hrs
		0	0	4	2	60

Course Objective

- To make the students familiar with the operations of Computerised Accounting Software

Course Outcome

After completion of the course, the students will be able to

CO1 – Demonstrate their understanding of working with Accounting Software

CO2 – Prepare different kinds of reports from the Accounting Software

CO3 – Generate the Financial Statements using the Accounting Software

Exercises:

1. Getting started with an Accounting Software and Creation of Company
2. Configuring and Altering Features of Company
3. Chart of Accounts – Understanding of different Ledger Groups
4. Ledger Creation – Single Ledger – Multi Ledger – Display and Deletion
5. Understanding and Creating Inventory Masters
6. Creation of Stock Items and Godown
7. Preparation of Stock Reports
8. Recording Transactions – Voucher Creation (Different types of vouchers)
9. Accounts Receivables and Accounts Payables
10. MIS Reports
11. Generating Financial Statements – Balance Sheet, Profit and Loss Account, and Cash Flow Statement
12. Performing Analysis of Financial Statements using Accounting Ratios



A20CMT618	MANAGEMENT ACCOUNTING	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To help the students be aware of the basic principles and techniques of management Accounting.
- To Apply the cash flow analysis of the company.
- To help learner to understand the application of various management accounting tools in decision making process.
- To Give an insight knowledge on Break Even Point analysis.
- To enable them to apply the management techniques in preparation of various statements and Budgets.

Course Outcomes

After completion of the course, the students will be able to

- CO1** - Acquire knowledge in basic concepts in management accounting and its relation with other subjects.
- CO2** - Prepare Cash flow statement of a company.
- CO3** - To gain knowledge about marginal costing and BEP analysis.
- CO4** - Analyse the standard costing and variance analysis.
- CO5** - Prepare the budgets in various fields of business.

UNIT I INTRODUCTION (15 Hrs)

Management Accounting – Nature and scope – Objectives – Functions – relationship between management accounting and financial accounting – Relationship between Management accounting and cost accounting.

UNIT II CASH FLOW ANALYSIS (15 Hrs)

Cash flow analysis: Meaning – features – Usefulness and Limitations – Computation of cash from operations -Cash flow statement.AS-3.

UNIT III MARGINAL COSTING AND APPLICATIONS (15 Hrs)

Marginal costing- Meaning- Definition- -features – assumptions -Characteristics- Managerial application of marginal costing – Break-even point- Contribution- P/V Ratio-Margin of safety – Cost – Volume profit analysis.

UNIT IV STANDARD COSTING AND VARIANCE ANALYSIS (15 Hrs)

Standard Costing – Definition- Favourable variances-unfavourable -Analysis of variances-Material variances -Labour variances and overhead variances -Profit or margin method.

UNIT V BUDGETARY CONTROL (15 Hrs)

Budget and Budgetary control – Definition –Meaning - objectives – characteristics of good budget - requisites for a successful budgetary control system- advantages and limitations of budgetary control. Types of budgets – Master budget -Preparation of cash budget – Cash budget – Sales budget – Purchase budget – Material budget – Flexible budget.

Text Books

1. Jain & Narang, Cost & Management Accounting, Kalyani Publishers, 14th Edition, 2014.
2. S.N. Maheswari, Management Accounting, Vikas Publication , 1st Edition, 2006.
3. Dr. K.L.Gupta, Management Accounting, Sahitya bhawan Publication, 14th edition, 2021.



Reference Books

1. Dr. R.K. Sharma and Shasi. K. Gupta, Management Accounting, Kalyani Publishers 13th Revised edition, New Delhi 2014.
2. M.Y. Khan PK Jain, Management Accounting problems and cases, MH Publications 2015.
3. S.P. Iyengar, Cost & Management Accounting, Sultan Chand and Sons, 12th Edition, 2019.

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1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au-Marginal%20Costing-2.pdf>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/>
4. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf>
5. <https://www.ihmnotes.in/assets/Docs/Sem-5/Financial%20Management/ch-5%20Cash%20Flow%20Analysis.pdf>



A20CMT619	INCOME TAX - II	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To effectively gain in depth knowledge on capital gains
- To Compute the assessment procedure of income from other sources
- To compute the deductions from gross total income.
- To help the students to understand the Taxable income
- To gain ability to solve simple concerning assessment, refunds and penalties

Course Outcomes

After completion of the course, the students will be able to

- CO1** - Acquire the complete knowledge on capital gains
CO2 - Analyze the Income from others sources
CO3 - Compute the assessment procedure for deductions from gross total income.
CO4 - Calculate the taxable income
CO5 - Compute the assessment, refunds and penalties.

UNIT Capital Gains (12 hrs)

Capital Gain - capital assets - types of capital assets - assets not included in capital assets - transfer of capital assets - Short term and Long term Capital Gains - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

UNIT II Income from other sources (18 hrs)

Income from other sources: Definition - computation - Grossing up - Deductions and other relevant provisions.

UNIT III Deductions (15 hrs)

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax

UNIT IV computation of taxable income (15 hrs)

Application of the rates of tax and the total income-rebates-Alternate minimum tax- tax payable/tax refundable – other deductions.

UNIT V Assessment, refunds and penalties (15 hrs)

Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) -Advance Payment of Tax – Refunds- Penalties .Practical case studies.

Text Books:

1. Gaur and Narang -Income Tax Law and Practice -Kalyani Publications – 2019.
2. Dr. M.C. Mehrotra – Income tax law and accounts – Sahithya Bhavan Publishers -2019.
3. Dr. Vinod K Singhania -Direct tax Law & Practice -Taxmann Publications -2019.

Reference Books:

1. B.B.Lal -Direct Taxes -Konark Publisher P (Ltd) – 2019.



2. Bhagwati Prasad – Direct Taxes Law and Practice -WishwaPrakashana Publications-2019.
3. Taxmann's-Income tax Act-66th edition-2021

Web References:

1. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
2. <https://cleartax.in/s/deductions-under-section24-income-from-house-property>
3. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
4. <https://taxguru.in/income-tax/notes-income-sources.html>
5. <http://www.jiwaji.edu/pdf/ecourse/management/INCOME%20FROM%20SALARIES2.pdf>



A20CMT620	ESSENTIALS OF FINANCIAL MANAGEMENT	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To help the students be aware of the basic principles and techniques of financial management.
- To analyze and apply capital budgeting decisions.
- To help learner to understand the application of working capital in finance
- To provide a detailed understanding on long-term and short-term financing.
- To enable them to understand the dividend policy and computation.

Course Outcomes

After completion of the course, the students will be able to

CO1 - Explain the nature of financial management and concept of time value of money.

CO2 - Prepare Capital Budgeting and Cost of Capital.

CO3 - Estimate Working Capital Needs of a business enterprise.

CO4 - Analyse the long-term and short-term financing needs and options.

CO5 - Develop an appropriate dividend policy and decision.

UNIT I NATURE OF FINANCIAL MANAGEMENT (10 Hrs)

Nature of financial management: introduction – scope of finance- Finance functions- Financial Managers role-Financial goal profit maximization vs wealth maximization. Time value of money- introduction- future value – present value. Simple Problems on Time Value of Money.

UNIT II CAPITAL BUDGETING DECISIONS (14 Hrs)

Capital budgeting decisions: Introduction- nature and features of capital budgeting decisions- investment evaluation criteria- net present value- profitability index - payback.

The cost of capital: introduction – significance of the cost of capital. Determining weighted average cost of capital using book value and market value weights. Simple Problems.

UNIT III WORKING CAPITAL MANAGEMENT (12 Hrs)

Introduction- concepts of working capital- operating and cash conversion cycle- permanent and variable working capital-determinants of working capital – estimating working capital needs- Working Capital Financing. Simple Problems.

UNIT IV LONG-TERM AND SHORT-TERM FINANCING (12 Hrs)

Long term finance: shares, debentures and term loans – introduction-ordinary shares or equity – rights issue of equity shares – preference shares – debentures-term loans- working capital finance: introduction – trade credit- bank finance for working capital- commercial paper.

UNIT V DIVIDEND POLICY (12 Hrs)

Introduction – objectives of dividend policy- stability of dividends – forms of dividends-issues in dividend policy-dividend relevance: Walter’s model-Gordon’s model.




Text Books

1. S.K. Sharma & Rachan Sareen, "Fundamentals of Financial Management", Sultan Chand, 3rd Edition, 2019.
2. S.N. Maheswari, "Financial Management", Sultan Chand & Sons, 15th Edition, 2020.
3. V.R. Palanivel, "Financial Management", S. Chand & Co Ltd., 12th Edition, 2019.

Reference Books

1. I.M. Pandey, "Financial Management", Pearson Education, 1st Edition, 2021.
2. Prasanna Chandra, "Financial Management", 7th Edition.
3. Khan & Jain, "Financial Management", 5th Edition.

Web References

1. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
2. <https://www.youtube.com/watch?v=ZOaGNDmKpzo>
3. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20-%20Financial%20Management%20-%20VI%20Sem.pdf>
4. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
5. <https://www.youtube.com/watch?v=825TSuxTiQU>



A20CME610	CAPITAL MARKETS	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To gain knowledge on financial system
- To understand the concept of regulation of capital markets
- To explain about primary markets
- To know the importance of secondary markets
- To demonstrate the concepts of stock exchanges and securities

Course Outcomes

After completion of the course, the students will be able to

- CO1** – Understand the financial system
CO2 – Explain the regulation of capital markets
CO3 – Gain knowledge on primary market
CO4 – Demonstrate on secondary markets
CO5 – Understand the concepts of stock exchanges and securities

UNIT I FINANCIAL SYSTEM (12 Hrs)

The Indian financial system- meaning and functions, Recent development in the Indian financial system, Capital Market- significance and functions of capital market, Meaning and importance - Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments, Recent developments in the Indian Capital market.

UNIT II REGULATION OF CAPITAL MARKETS (12 Hrs)

The Securities and Exchange Board of India (SEBI) - SEBI-Establishment, Objectives, Constitution, powers, functions and role of SEBI in regulating the primary and secondary markets - Investor protection, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market.

UNIT III PRIMARY MARKET (12 Hrs)

Definition and functions - Functions and Methods of New Issues-Methods of floating new issue, IPO, FPO, Public issue - Right issue – bonus issue - Operators in the new issue market: Managers to the issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters - Merchant bankers.

UNIT IV SECONDARY MARKET (12 Hrs)

Definition, Meaning, types and Functions, Members of the Stock Exchange, listing of securities, Classification of listed securities, Types of brokers and speculators - Bulls, bears, stags and lame duck. Stock exchanges in India –Origin- organization.

UNIT V STOCK EXCHANGES AND SECURITIES LISTING (12 Hrs)

Stock exchanges – definition - role and functions – stock exchanges in India- NSE, BSE, MCX, and major international stock Exchanges, Securities- Process - Trading mechanism – steps in buying and selling securities - Trading in dematerialized securities- Depository system – Depositories in India.

Text Books

1. S. Gurusamy, "Capital Market", McGraw Hill Education, 2nd Edition, 2009.
2. N. Gopalsamy, "Capital Market", Laxmi Publications, 1st Edition, 2017.



3. Asheesh Pandey, "Capital Market and Financial System in India", Ingram short title, 1st Edition, 2014.

Reference Books

1. Deepak R. Raste Deepak R Raste., "Capital Market in India", Ingram short title, 1st Edition, 2011.
2. Dibin Sekharan, "Capital Market And Investment Management", Notion Press, 1st Edition, 2021.
3. Rajesh Chakrabarti, "Capital Markets in India", SAGE Response, 1st Edition, 2010.

Web References

1. <https://cma.org.sa/en/AboutCMA/CME/Documents/Part2SecuritiesOperations.pdf>
2. <https://www.icsi.edu/WebModules/Publications/CapitalMarketandSecuritesLaw.pdf>
3. <https://investor.sebi.gov.in/pdf/reference-material/beginners.pdf>
4. <http://www.jmpcollege.org/downloads/MODULE4.pdf>
5. https://vinodkothari.com/wp-content/uploads/2014/01/Notes-on-Indian-Financial-Markets-final-_np_.pdf



A20CME611	E-COMMERCE	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To gain knowledge about E-Commerce, EDI and E-Commerce architecture
- To learn E-Commerce business models
- To make the students understand the concept of retailing and marketing-oriented E-Commerce
- To explain security and payment in E-Commerce
- To be familiar with the issues in E-Commerce

Course Outcomes

After completion of the course, the students will be able to:

CO1 – Understand the concepts of E-Commerce and EDI

CO2 – Work with E-Commerce business models

CO3 – Develop their skills in marketing-oriented E-Commerce

CO4 – Demonstrate their ability in payment in E-Commerce

CO5 – Understand the issues in E-Commerce

UNIT I INTRODUCTION TO E-COMMERCE (12 Hrs)

Defining E-Commerce: The scope of E-Commerce, Electronic Market and E-Tailing, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, E-Commerce- types of EC transactions, Architectural framework of Electronic Commerce, Web based E Commerce Architecture, Overview of developments in Information Technology.

UNIT II E-COMMERCE BUSINESS MODELS (12 Hrs)

E-commerce business models, Major business to commerce (B2C) and (B2B) business models and its strategies, Business models in emerging E-commerce areas, How the internet and the web change business: strategy, structure and process, The internet and the web: features, technology Background, Internet today.

UNIT III E-RETAILING (12 Hrs)

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E-services: Categories of e-services, The Internet Audience and consumer, Internet Marketing and Marketing technologies, matchmaking services, E-entertainment.

UNIT IV SECURITY AND PAYMENT IN E COMMERCE (12 Hrs)

Security Threats in Computer Systems, Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Application of Firewalls, Proxy Server, E-commerce Payment system, electronic billing presentment and payment. Digital Signature, Digital Wallet, Digital Cash.

UNIT V ISSUES AND DEVELOPMENTS (12 Hrs)

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.

Text Books



1. S.J.P.T. Joseph, "E-Commerce", PHI Learning Pvt. Ltd., 2nd Edition, 2019.
2. Henry Chan, Raymond Lee, Tharam Dillon, "E- Commerce: Fundamentals and Applications", Willey, 1st Edition, 2007.
3. Shruti Mathur, " E-Commerce ", Pinnacle Learning, 1st Edition, 2020.

Reference Books

1. Shivani Arora, "E-Commerce", Taxmann, 2nd Edition, 2017.
2. Khushali Katira, "E-Commerce", C.Jamnadas & Co., 2nd Edition, 2018.
3. Renu Gupta, "E-Commerce", Shree Mahavir Book Depot, 1st Edition, 2017.

Web References

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_E-Commerce_Lecture_Notes.pdf
2. [https://mrcet.com/pdf/Lab%20Manuals/IT/E-COMMERCE%20\(R17A1212\).pdf](https://mrcet.com/pdf/Lab%20Manuals/IT/E-COMMERCE%20(R17A1212).pdf)
3. <https://www.studocu.com/in/document/university-of-rajasthan/e-commerce/e-commerce-notes-pdf->
4. https://www.vssut.ac.in/lecture_notes/lecture1428551057.pdf
5. <https://www.smartzworld.com/notes/e-commerce-pdf-notes-lecture-notes>



A20CME612	GST LAW AND PRACTICE	L	T	P	C	Hrs.
		4	0	0	4	60

Course Objectives

- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
- To give an understanding on various aspect of indirect taxes (GST) like, Registration and Concept of Supply
- To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
- To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Course Outcomes

After completion of the course, the students will be able to

CO1 – To understand the reasons behind the implementation of GST and its effect on all the sectors of Economy.

CO2 - To Know about importance of Indirect taxes and the journey of GST in India since the year 2004.

CO3 – To List out the accounts to be maintained as per GST laws and various returns to be filed to get the input tax credit.

CO4 – To Know about the application of GST in case of businesses which are service-oriented and rates for service businesses and their application mechanism.

CO5 – To Know about the Appeal mechanism of GST in Tribunal.

UNIT I INTRODUCTION TO GST

(12 Hrs)

Introduction – Direct tax and Indirect tax – meaning - Stages of Evolution of Goods and Services Tax-Subsuming of taxes - constitutional background - Structure of GST – CGST, SGST, UTGST & IGST- Benefits of implementing GST-GSTN – Structure, features and functions-HSN Code – SAC code - GST council and its Structure -Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act.

UNIT II LEVY AND COLLECTION OF TAX

(12 Hrs)

Levy and Collection of Tax - Rates of GST - Scope of Supply - Composite and Mixed Supplies and E-commerce under GST regime -Liability to pay tax - Reverse Charge Mechanism and composition scheme Time of Supply of Goods - Place of supply - Cascading Effect of Taxation - Input Tax Credit – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations -Input Service Distribution – Recovery of Credit- Reversal of credit- Input Service Distribution – Recovery of Credit - Reversal of credit- Cases in which input tax credit is not available- Unauthorized Collection of Tax- Tax Invoice – Credit Notes - Debit Notes, Bill of Supply, Electronic Cash Ledger - Credit Ledger- liability ledger.

UNIT III REGISTRATION AND PAYMENT OF TAX

(12 Hrs.)

Registration – Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration- GSTIN and its structure - Amendment of Registration – Cancellation of Registration - Revocation of cancellation - Returns – Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax at Source- Refunds.

UNIT IV ASSESSMENT AND AUDIT

(12 Hrs)

Assessment – meaning - Types of Assessment – Self Assessment – Provisional Assessment Scrutiny Assessment - Types of Assessment – Summary Assessment – Best Judgment Assessment – Assessment of Non-Filers – Assessment of Unregistered Persons. Audit- Search and Seizure - Inspection of Goods in Movement - Power of Authorities and Suppression of Facts – Liabilities - Provisional Attachment.

UNIT V APPEALS

(12 Hrs)

Appellate Authorities – Powers - Procedure for appeal - Appeals before Tribunal - Appeals by the Department (CGST/SGST) before the AA/Tribunal - Revision by Commissioner (CGST/SGST) -Appeal to High Court - Supreme Court - Offences and Penalties.

Text Books

1. Dr. H.C. Mehrotra and Prof. V.P. Agarwal, “Goods and Services Tax (G.S.T)”, Sahitya Bhawan Publications, 8th Edition, 2021.
2. CA Vivek Kr Agrawal “GST guide for Students: Making GST - Good & Simple Tax”, Independently Published, 2020.
3. Nikita Maheshwari, “GST Assessments and Audits”, Bharat Law House Pvt. Ltd., 2022.

Reference Books

1. Taxman, “Taxman’s GST Acts with Rules & Forms – Covering Amended, Updated & Annotated text of the GST Acts along with Relevant Rules & Reference to Relevant Forms, Notifications & Circulars”, Taxman publication, 2022
2. Sanjay Malhotra, Baljit Singh Khara, Anil Sharma & Anil Kumar Gupta, “Handbook on GST Audit by Tax Authorities”, Bloomsbury Professional India, 2nd edition, 2021.
3. Avadhesh Ojha & Satyadev Purohit, “GST Practice Oriented Queries with Replies”, Tax Publishers, 2021

Web References

1. <https://dor.gov.in/tax/concept-note-gst>
2. <https://www.drishtias.com/to-the-points/paper3/goods-and-services-tax-gst-1>
3. <https://idtc.icaai.org/gst-topic-wise-study-material-list.html>
4. <https://www.wirc-icaai.org/images/material/BASICS-GST.pdf>
5. <https://gstcouncil.gov.in/gst-council>



A20CMP621

COMPANY ANALYSIS REPORT

L	T	P	C
1	0	4	3

Course Objective

- To develop professional skills through learning to use knowledge for the study and analysis of problems and selection of appropriate means to solve them.

Course Outcome

After completion of the course, the students will be able to

Analyse the problem-solving situations for new and significant areas of problems in business.

GUIDELINES:

1. The students have to select research areas systematically.
2. Understanding both the organizations and its function.
3. Understanding socio, economic and cultural realities and their impact on organization.
4. Administrative structure, Communication pattern, Leadership, Power Structure, Decision making and functions of personnel in business organization.

OUTCOME:

Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of semester. Metrics to be evaluated and its weightage are:

- a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and Industry Analysis report submission)
- b) Structure and neatness of Industry Analysis report submission.



A20CMP622

COMMERCE COLLOQUIUM

L	T	P	C	Hrs
0	0	2	1	30

Course Description

The purpose of this seminar is to expose you to a number of different types of writing that you may encounter in your professional career. The class is an opportunity to write, review, rewrite and present your point of view both orally and in written form.

Each week in-class writing and peer review will provide the means by which you practice and refine your ability to communicate complex ideas clearly.

In addition, we will explore the following topics:

- Managing a communication crisis
- Presenting yourself
- Writing for Grants
- Translating technical information into everyday language

Collaborative Learning

A central component of this seminar will be the practice of giving and receiving comments on written and oral presentations. Giving and receiving constructive feedback can be a highly useful tool for learning to analyze and improve the quality of your writing and analysis. Your peers can provide a new perspective, valuable insights, and guidance for you as you work through your research question. Toward this end, you will be put into writing groups with one or two other individuals. All writing done for the class will be submitted to both to the instructor and all the writing group members.

Written Work

Written work must be typed, spell-checked, and neatly formatted. Please include your name, the course number, assignment number, and date at the top of the page or on a cover sheet. While an occasional typo or editing error may slip through, the presence of several mistakes indicates a lack of attention and will lower your grade. Specific formatting conventions are negotiable, based on standards in your field and appropriateness for your intended audience. **All work must be professional looking and designed for easy reading.**

Documenting Sources

Do not cut and paste material from web pages or other documents without making evident the source of the information. Using work that is not your own without attribution is a serious offense and subject to formal action by the Institute. Inadequately documented papers (including bibliography and footnotes or in-text citations) will not receive a passing grade.



A20CMS606	COMPUTERISED ACCOUNTING PROJECT	L	T	P	C	Hrs
		0	0	4	2	60

Course Objective

- To make the students familiar with the handling of Accounting Projects

Course Outcome

After completion of the course, the students will be able to

CO1 – Demonstrate their understanding of working in Accounting Projects

CO2 – Complete the Accounting Projects within the specified time frame

CO3 – Submit reports on the Accounting Projects

Exercises:

Case Studies on

- a) Creation of Stock Items and Godown
- b) Preparation of Stock Reports
- c) Vouching and Audit of vouchers
- d) Accounts Receivables and Accounts Payables
- e) MIS Reports
- f) Generating Financial Statements – Balance Sheet, Profit and Loss Account, and Cash Flow Statement
- g) Performing Analysis of Financial Statements using Accounting Ratios





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SCHOOL OF ARTS AND SCIENCE

DEPARTMENT OF COMMERCE AND MANAGEMENT

Fourth Meeting of the Board of Studies (Commerce)

ANNEXURE - II

Modifications in Course Titles and Contents of 2nd Year Courses

Bachelor of Commerce (B.Com.)

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT305	Corporate Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT306	Company Law	DSC	4	0	0	4	25	75	100
3	A20CMD303	Business Statistics	IDC	3	0	0	3	25	75	100
4	A20CME3XX	DSE-I**	DSE	4	0	0	4	25	75	100
5	A20XXO3XX	Open Elective – I***	OE	2	0	0	2	25	75	100
Practical										
6	A20CML304	Business Statistics Lab	IDC	0	0	4	2	50	50	100
7	A20CMP307	Reading Financial Statements	DSC	0	0	2	1	40	60	100
Skill Enhancement Course										
8	A20CMS303	Spreadsheet Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CMC303	Advanced Tally	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
10	A20AET303	Value Education	AEEC	2	0	0	2	100	0	100
							25	515	485	1000

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT408	Advanced Corporate Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT409	Money and Banking	DSC	4	0	0	4	25	75	100
3	A20CMD405	Introductory Business Analytics	IDC	3	0	0	3	25	75	100
4	A20CME4XX	DSE-II**	DSE	4	0	0	4	25	75	100
5	A20XXO4XX	Open Elective – II***	OE	2	0	0	2	25	75	100
Practical										
6	A20CML406	Business Analytics Lab	IDC	0	0	4	2	50	50	100
7	A20CMP410	Banking Practical	DSC	0	0	2	1	40	60	100
8	A20CMP411	Internship / In-Plant Training	DSC	0	0	8	4	40	60	100
Skill Enhancement Course										
9	A20CMS404	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20CMC404	ABT (Aakash Business Tool) by IIT Bombay	EEC	0	0	4	0	100	0	100
							27	455	545	1000

A20CML304	BUSINESS STATISTICS LAB	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To understand how to work with SPSS.
- To understand tabulation and graphical representation of data.
- To be familiar with various statistical tools of data analysis using SPSS.

Course Outcomes

After completion of the course, the students will be able to

CO1 – Demonstrate the understanding of working with SPSS

CO2 – Reveal the skills and ability in tabulation and graphical representation of data.

CO3 – Work with various statistical tools of data analysis using SPSS.

Exercises

1. Demonstrating the understanding of Data Import from Excel to SPSS
2. Developing a Codebook for data entry and analysis purposes
3. Showing the ability to create and edit “Variables” in SPSS with appropriate attributes
4. Preparation of Frequency Tables for different variables
5. Computation of Descriptive Statistics (Mean, Standard Deviation, Minimum, Maximum, Variance and Range)
6. Demonstrating the ability to build and analyze Cross-Tabulation
7. Familiarity in using Chart Builder and creating prominent types of charts / graphs
8. Comparing Means using “One sample t-test”, “Independent Samples t-test”, “Paired Samples t-test”
9. Comparing Means using “One-way ANOVA”
10. Computation of Correlation Coefficient with levels of significance

Text Books

1. H. Premraj, “SPSS: Statistical Package for Social Sciences”, Margham Publications, 1st Edition, 2018.
2. IBM, “IBM SPSS Statistics 25 Brief Guide”, IBM, 1st Edition, (n.d.)
3. Vijay Gupta, “SPSS for Beginners”, VJ Books Inc., 1st Edition, 1999.

Reference Books

1. Andy Field, “Discovering Statistics using IBM SPSS”, Sage Publications, 4th Edition, 2013.
2. Keith McCormick & Jesus Salcedo, “SPSS for Dummies”, John Wiley & Sons, 3rd Edition, 2015.
3. Julie Pallant, “SPSS Survival Manual”, Open University Press, 3rd Edition, 2007.

Web References

1. <https://www.spss-tutorials.com/basics/>
2. <http://www.biostat.jhsph.edu>
3. <http://www.pitt.edu>
4. <https://www.researchgate.net>
5. <https://www.otago.ac.nz>



A20CMP307	READING FINANCIAL STATEMENTS	L	T	P	C	Hrs
		0	0	2	1	30

Course Objectives:

- To inculcate an understanding of Industry Practices in the preparation of Financial Statements
- To develop the art of reading and understanding the financial statements of corporate entities
- To train them the nuances in the comparative analysis of different financial statements

Course Outcomes:

At the end of the course, the students will be able to:

CO1 – Understand the industry practices in the preparation of financial statements

CO2 – Develop the ability to read and understand the contents of financial statements

CO3 – Compare the financial statements of different corporate entities

This is a Group Project. This mini-project will be undertaken by a group of students consisting of 4 to 6 in a group. Each group will be assigned a Mentor by the Project Coordinator of the Department. In consultation with the Mentor, each student-group will identify 3 to 6 companies from same / different industry. They will have to gather the Financial Statements of the companies identified.

With the guidance of the Mentor, the student-groups will examine and make a comparative analysis of any two of the following:

- Income Statement
- Balance Sheet
- Cash Flow Statement
- Financial Highlights of the company

Each group will have to prepare a report (of not less than 15 and not more than 30 pages) of the comparative analysis (intra-industry or inter-industry comparison) and submit the same for viva-voce for the End-Semester evaluation by the Internal and External Examiner.

Project viva-voce will be conducted for End-Semester evaluation in which the student-group have to submit a final report for evaluation and respond to questions from the examiners.

Note: Since this course will run parallelly to 'Corporate Accounting' course (offered in the Third Semester), the reviews will begin after 4 or 5 weeks of commencement of the Corporate Accounting course in order to ensure a fair understanding of the project tasks.




A20CMT408	MONEY AND BANKING	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To gain knowledge about Money and its Evolution
- To learn about Money Market and Capital Market
- To make the students understand the concept of Modern Banking
- To learn about Working of Commercial Banks
- To be familiar with the Functions of Central Bank

Course Outcomes

After completion of the course, the students will be able to:

- CO1** – Understand the concepts of Money and Supply of Money
CO2 – Understand the Structure and Functions of Money Market and Capital Market
CO3 – Develop their Knowledge in Modern Banking Operations
CO4 – Demonstrate their ability in Operation of Commercial Banks
CO5 – Understand the Role of Central Banks

UNIT I MONEY – CONCEPTS AND APPROACHES (12 Hrs)

Money – Meaning – Definition – Functions – Types – Demand for Money – Keynesian and Milton Friedman Approaches of Demand for Money – Supply of Money – Concepts – Components. .

UNIT II MONEY MARKET AND CAPITAL MARKET (12 Hrs)

Indian Money Market – Structure – Features – Reforms in Money Market – Capital Market in India – Significance – Role of Capital Market in Economic development – Reforms of Capital Market – SEBI -

UNIT III INTRODUCTION TO MODERN BANKING (12 Hrs)

Bank – Origin and Development – Classification of Banks – Types of Banks – Kinds of Banks – Different Types of Accounts – Modern Banking Operations – E – Banking – Electronic Fund Transfer (EFT) – Core Banking.

UNIT IV COMMERCIAL BANKING – STRUCTURE AND FUNCTIONS (12Hrs)

Commercial Banks – Types – Functions – Services – Creation of credit – Nationalization of Banks – Role of Commercial Banks in Economic development.

UNIT V CENTRAL BANKING – ROLE AND FUNCTIONS (12 Hrs)

Central Banks – Functions – Credit Control measures – Quantitative and Selective Credit Control measures – Role of RBI in regulating and controlling banks.

Text Books

4. T.R. Jain, V.K. Ohri, "Money and Banking "Global Publications Pvt.Ltd.1st Edition,2020.
5. E. Narayanan Nadar, "Money and Banking "PHI Learning, Pvt.Ltd.1st Edition,2013.
6. Dr. Chaturvedi, Mital, Puri," Money and Banking" Kitab Mahal,1st Edition,2017.

Reference Books

4. Richard E. Wright, Robrt E. Wright, Vincenzo Quadrini, "Money and Banking "Flat World Knowledge, Inc.1st Edition,2009.
5. B. Santhanam, "Banking Theory Law and Practice", Margham Publications,7th Edition,2017.



6. T.N. Hajela," Money and Banking: Theory with Indian Banking", NE Books,1st Edition,2009.

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1. <https://learningsessions.in/role-of-rbi-in-indian-banking-system/>
2. <https://www.papertyari.com/jaiib/>
3. <https://www.jagranjosh.com/articles/what-are-the-roles-and-functions-of-cibil-1445327240-1>
4. <http://www.iibf.org.in/moduleabcd.asp>
5. <https://version2.in/jyoti/everythingelse/cardinal-principles-of-lending/>



A20CMS404	ELEMENTARY FINANCIAL MODELLING	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives:

- To understand the preparation of Projected Balance Sheets using Excel
- To understand the preparation of Projected Income Statements using Excel
- To understand the preparation of Projected Cash Flow Statements using Excel

Course Outcomes:

After completion of the course, the students will be able to:

CO1 – Prepare Projected Balance Sheets for different business entities using Excel

CO2 – Prepare Projected Income Statements of different business entities using Excel

CO3 – Prepare Projected Cash Flow Statements of different business entities using Excel

This Skill Enhancement Course intends to enable the students' application of spreadsheets skills in the development of 'Projected Financial Statements'.

Exercises

1. Understanding the Projected Financial Statements – the need and importance
2. Rules in the formation of Projected Financial Statements
3. Understanding the templates used for Financial Projections
4. Preparation of Projected Balance Sheets for 1 year, 3 years and 5 years
5. Preparation of Projected Income Statements for 1 year, 3 years and 5 years
6. Preparation of Cash Flow Statements for 1 year, 3 years, and 5 years






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SCHOOL OF ARTS AND SCIENCE

DEPARTMENT OF COMMERCE AND MANAGEMENT

Fourth Meeting of the Board of Studies (Commerce)

ANNEXURE - III Online Course Identification Committee

Bachelor of Commerce (B.Com.)

Identification of Online Courses

I. Committee formed to identify appropriate Online Courses

Sl.	Name of the Academic Expert	Affiliation Details	Category
1.	Dr. A.S. Kannan	Professor and Head, Department of Commerce and Management, SMVEC.	Chairman
2.	Mrs. S. Sasi	Department of Commerce and Management, SMVEC.	Internal
3.	Mr. C. Dhilipan	Department of Commerce and Management, SMVEC.	Internal
4.	Ms. V. Gothai Natchi	Department of Commerce and Management, SMVEC.	Internal
5.	Dr. P. Baba Gnanakumar	Professor, Kristu Jayanti College (Autonomous), Bengaluru.	External – Commerce BoS
6.	Dr. C. Vethirajan	Professor and Head, Department of Corporate Secretaryship, Alagappa University, Karaikudi.	External – Corporate Secretaryship BoS
7.	Dr. V. Saikumari	Professor and Head, Department of Management Studies, Easwari Engineering College (Autonomous), Chennai.	External – Business Administration BoS

II. Format of Information to be presented by the Committee before the Board

Sl.	Title of the Online Course	Offered by	Course Duration (Weeks / Hours)	Fee Payable	Assignments / Quizzes	Final Exam

Note 1: Minimum Duration of the identified Course shall be either 8 weeks or 60 hours.

Note 2: For the sake of simplicity and identicalness, all the chosen Online Courses will have the same course coding, viz., A20CMM5XX (if it is to be registered in 5th Semester) or A20CMM6XX (if it is to be registered in 6th Semester).