



# **SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE**

**(An Autonomous Institution)**

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



## **SCHOOL OF ARTS AND SCIENCE**

### **B.COM ACCOUNTING AND FINANCE**

#### **ACADEMIC REGULATIONS 2020 (R-2020) CURRICULUM AND SYLLABI**

## COLLEGE VISION AND MISSION

### **Vision**

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

### **Mission**

#### **M1: Quality Education:**

To provide comprehensive academic system that amalgamates the cutting-edge technologies with best practices.

#### **M2: Research and Innovation:**

To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

#### **M3: Employability and Entrepreneurship:**

To inculcate the employability and entrepreneurial skills through value and skill-based training.

#### **M4: Ethical Values:**

To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

## DEPARTMENT OF COMMERCE VISION AND MISSION

### **Vision**

To explore value-based Accounting and Management Education through innovative and flexible curriculum that enables to decipher and adapt in multidisciplinary academic and research environments and the society at large.

### **Mission**

#### **M1: Knowledge Sharing:**

To transform lives through knowledge creation and sharing

#### **M2: Collaborative Learning:**

To leverage the resources to provide experiential learning, immersion and other collaboration opportunities.

#### **M3: Career Development:**

To provide the best professional development and career growth opportunities to the students.

#### **M4: Consistent Improvement:**

To continuously improve through stakeholder engagement, industry relations, and assurance of learning across multiple domains.

**STRUCTURE FOR UNDERGRADUATE PROGRAMME**

Sl. No	Course Category	Breakdown of Credits
1	Modern Indian Language (MIL)	6
2	English (ENG)	6
3	Discipline Specific Core Courses (DSC)	78
4	Discipline Specific Elective Courses (DSE)	16
5	Inter-Disciplinary courses (IDC)	18
6	Skill Enhancement Courses (SEC)	12
7	Employability Enhancement Courses (EEC*)	-
8	Ability Enhancement Compulsory Courses (AECC)	6
9	Open Electives (OE)	4
10	Online Courses (OC)	2
11	Extension Activity (EA)	1
Total		149

**SCHEME OF CREDIT DISTRIBUTION – SUMMARY**

Sl. No	Course Category	Credits per Semester						Total Credits
		I	II	III	IV	V	VI	
1	Language (MIL)	3	3	-	-	-	-	6
2	English (ENG)	3	3	-	-	-	-	6
3	Discipline Specific Core Courses (DSC)	11	10	11	15	18	16	81
4	Discipline Specific Elective Courses (DSE)	-	-	4	4	4	4	16
5	Inter-Disciplinary Courses (IDC)	3	3	4	3	-	-	13
6	Skill Enhancement Courses (SEC)	2	2	2	2	2	2	12
7	Employability Enhancement Courses (EEC**)	-	-	-	-	-	-	-
8	Ability Enhancement Compulsory Courses (AECC)	2	2	2	-	-	-	6
9	Open Electives (OE)	-	-	2	2	-	-	4
10	Online Courses (OC)	-	-	-	-	2	-	2
11	Extension Activity (EA)	-	1	-	-	-	-	1
Total		24	24	25	26	26	22	147

\* EEC will not be included for the computation of "Total of Credits" as well as "CGPA".

## B.Com. Accounting and Finance

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT101	Tamil – I	MIL	3	0	0	3	25	75	100
	A20FRT101	French – I								
2	A20BET101	Business English – I	ENG	3	0	0	3	25	75	100
3	A20AFT101	Accounting Fundamentals	DSC	3	1	0	4	25	75	100
4	A20AFT102	Business Organisations	DSC	3	0	0	3	25	75	100
5	A20AFT103	Economics for Finance	DSC	3	0	1	4	25	75	100
6	A20AFD101	Statistics for Business Decisions	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20AFS101	Communication skill	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20AFC101	Certified course – I	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							24	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT202	Tamil – II	MIL	3	0	0	3	25	75	100
	A20FRT202	French – II								
2	A20BET202	Business English – II	ENG	3	0	0	3	25	75	100
3	A20AFT204	Accounting for Business	DSC	3	1	0	4	25	75	100
4	A20AFT205	Fundamentals of Business Management	DSC	3	0	0	3	25	75	100
5	A20AFT203	Legal Aspects of Business	DSC	3	0	0	3	25	75	100
6	A20AFD202	Elements of Operations Research	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20AFS202	Documentation & Presentation	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20AFS202	Certified Course – II	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Extension Activity										
10	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							24	550	450	1000

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ESM	Total
Theory										
1	A20AFT306	Corporate Accounting	DSC	3	1	0	4	25	75	100
2	A20AFT307	Financial Management	DSC	4	0	0	4	25	75	100
3	A20AFT308	Banking Theory and Practice	DSC	2	1	0	3	25	75	100
4	A20AFD303	Data Analytics in Finance andAccounts	IDC	3	0	0	3	25	75	100
5	A20AFE3XX	DSE-I Insurance principles and practice	DSE	4	0	0	4	25	75	100
6	A20XXO3XX	Open Elective – I***	OE	2	0	0	2	25	75	100
Practical										
7	A20AFL301	Business Analytics Lab	IDC	0	0	2	1	50	50	100
Skill Enhancement Course										
8	A20AFS303	Banking Practical	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20AFC303	Certified course – III	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
10	A20AET303	Value Education	AECC	2	0	0	2	100	0	100
							25	500	500	1000

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CA M	ESM	Total
Theory										
1	A20CMT408	Advanced Corporate Accounting	DSC	4	1	0	5	25	75	100
2	A20AFT409	Advanced Financial Management	DSC	3	0	0	3	25	75	100
3	A20AFT410	Corporate Law	DSC	3	0	0	3	25	75	100
4	A20AFD404	Entrepreneurship Development and Start ups	IDC	3	0	0	3	25	75	100
5	A20AFE401	DSE-II- Introductory Business Analytics	DSE	4	0	0	4	25	75	100
6	A20ENO413	Open Elective – II	OE	2	0	0	2	25	75	100
Practical										
8	A20AFP411	Internship / In-Plant Training	DSC	0	0	8	4	40	60	100
Skill Enhancement Course										
9	A20AFS404	Design Thinking	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20AFC404	Tally – GST & TDS	EEC	0	0	4	0	100	0	100
							26	390	510	900

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20CMT512	Cost Accounting	DSC	3	1	0	4	25	75	100
2	A20AFT512	Income Tax Law and Practice-I	DSC	4	0	0	4	25	75	100
3	A20AFT513	Goods and Services Tax	DSC	4	0	0	4	25	75	100
4	A20AFE502 A20AFE503 A20AFE504	Investment Management Strategic Management <b>Financial Reporting and Analysis</b>	DSE	4	0	0	4	25	75	100
<b>Practical</b>										
5	A20AFP514	Industry Analysis Report	DSC	0	0	4	3	40	60	100
6	A20AFM50X	Online Course	DSC	0	0	4	2	Successful Completion		
7	A20AFP515	Commerce Seminar	DSC	0	0	2	1	100	0	100
<b>Skill Enhancement Course</b>										
8	A20AFS505	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
							24	440	360	800

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Theory</b>										
1	A20CMT618	Management Accounting	DSC	3	1	0	4	25	75	100
2	A20AFT616	Income Tax Law and Practice-II	DSC	4	0	0	4	25	75	100
3	A20AFT617	Emerging Technologies in Finance	DSC	4	0	0	4	25	75	100
4	A20AFE6XX	DSE-IV**	DSE	4	0	0	4	25	75	100
<b>Practical</b>										
5	A20AFP606	Goods and Service Tax	DSC	1	0	4	3	50	50	100
6	A20AFP625	Commerce colloquium	DSC	0	0	2	1	40	60	100
<b>Skill Enhancement Course</b>										
7	A20AFS607	Company Analysis Project	SEC	1	0	4	5	40	60	100
<b>Employability Enhancement Course</b>										
8	A20AFC606	Certified course – VI	EEC	0	0	4	0	100	0	100
							25	330	470	800

**Annexure I****Modern Indian Languages  
(For those who are admitted from AY  
2022-23)**

Language I - Offered in First Semester		
Sl. No.	Course Code	Course Title
1	A20FRT101	French – I
2	A20TAT101	Tamil – I
Language II – Offered in Second Semester		
Sl. No.	Course Code	Course Title
3	A20FRT202	French – II
4	A20TAT202	Tamil – II





பயிற்சி (9 Hrs)

பயிற்சி உள்ள பகுதி

1. பின்வரும் கருத்துகளை விவரிக்கவும்

2. பின்வரும் கருத்துகளை விவரிக்கவும்

3. பின்வரும் கருத்துகளை விவரிக்கவும்

4. பின்வரும் கருத்துகளை விவரிக்கவும்

5. பின்வரும் கருத்துகளை விவரிக்கவும்

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3. பின்வரும் கருத்துகளை விவரிக்கவும்

பயிற்சி 5 (9 Hrs)

பயிற்சி உள்ள பகுதி

1. பின்வரும் கருத்துகளை விவரிக்கவும்

2. பின்வரும் கருத்துகளை விவரிக்கவும்

3. பின்வரும் கருத்துகளை விவரிக்கவும்

4. பின்வரும் கருத்துகளை விவரிக்கவும்

5. பின்வரும் கருத்துகளை விவரிக்கவும்

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5. பின்வரும் கருத்துகளை விவரிக்கவும்

பின்வரும் கருத்துகளை விவரிக்கவும் :

<http://www.tamilkodal.com>

<http://www.languagelab.com>

<http://www.tamilweb.com>



<b>A20FRT101</b>	<b>FRENCH – I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
	<b>(Common to all UG programs from 2021-22)</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>45</b>

### Course Objectives

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

#### UNITÉ - 1

Je m'appelle Elise. Et Vous ? Vous Dansez ? D'accord Monica, Yukiko et compagnie

#### UNITÉ - 2

Les Voisins de Sophie Tu vas au Luxembourg ?

#### UNITÉ – 3

Nous Venons pour l'inscription A Vélo, en tain, en avoin  
Pardon, monsieur, le BHV s'il vous plait ?

#### UNITÉ - 4

Au marche  
On déjeune ici ?

#### UNITÉ - 5

On va chez ma copine ? Chez Susana

#### Text Book

Prescribed Textbook : FESTIVAL 1 - Méthode de Français Authors : Sylvie POISSON-QUINTON  
Michèle MAHEO-LE COADIC Anne VERGNE-SIRIEYS  
Edition : CLE International, Nouvelle Édition révisée : 2009

**Reference Book** : Festival 1





<b>A20BET101</b>	<b>BUSINESS ENGLISH – I</b> (Common to B.Com., B.Com. CS & BBA)	<b>L</b> <b>3</b>	<b>T</b> <b>0</b>	<b>P</b> <b>0</b>	<b>C</b> <b>3</b>	<b>Hrs</b> <b>45</b>
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**Course Objectives**

- To understand the concept, process, and importance of communication.
- To gain knowledge about the business.
- To develop skills of effective communication - both written and oral.
- To help students to acquaint with the application of communication skills in the business world
- To enhance the presentation and negotiations skills of the students

**Course Outcomes**

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

- CO1 – Gather the basics and importance of communication  
 CO2 – Can inculcate all the methods of writing  
 CO3 – Draft effective business writing with brevity and lucidity  
 CO4 – Acquire career skills to work efficiently and collaboratively  
 CO5 – Present an effective oral presentation

**UNIT I INTRODUCTION TO COMMUNICATION****(9 Hrs)**

Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers. Written - Oral - Face-to-face - Silence - Merits and limitations of each type.

**UNIT II BUSINESS LETTERS****(9 Hrs)**

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence.

**UNIT III DRAFTING OF BUSINESS LETTERS****(9 Hrs)**

Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters -Circular letters - Application for employment and resume - writing Report - Notices, Agenda and minutes of the Meetings – Memos.

**UNIT IV ORAL COMMUNICATION****(9 Hrs)**

Meaning, nature and scope - Principles of effective oral communication - Techniques of effective speech Media of oral communication (Face-to-face conversation - Teleconferences – Press Conference – Demonstration - Radio Recording - Dictaphone – Meetings - Rumor -Demonstration and Dramatization Public address system - Grapevine -The art of listening - Principles of good listening.

**UNIT V COMMUNICATION SKILLS****(9 Hrs)**

Group Decision-Making - Interviews - Speeches -Customer Care/Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type).

**Text Books**

1. K. K. Sinha, "Business Communication", Galgotia Publishing, 4th Edition, 2011.
2. C. S. Rayudu, "Media and Communication Management", Himalaya Publishing House, 1st Edition, 2013.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016.

**Reference books**

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 201
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata Hill Publishing, 6th Edition, 2020.

**Web References**

1. <https://www.wix.com/encyclopedia/definition/oral-communication>
2. <https://writingcenter.unc.edu/tips-and-tools/business-letters/>
3. <https://www.thebalancecareers.com/communication-skills-list-2063779>
4. <https://thebusinesscommunication.com/what-is-face-to-face-conversation/>
5. [https://www.tutorialspoint.com/organizational\\_behavior/group\\_decision\\_making.htm](https://www.tutorialspoint.com/organizational_behavior/group_decision_making.htm)

**A20AFT101****ACCOUNTING FUNDAMENTALS**

L	T	P	C	Hrs
3	1	0	4	60

**Course Objectives**

- To develop a deeper understanding of the Fundamentals of Accounting.
- To appreciate the role and significance of Cash books in accounting system.
- To get an insight knowledge on preparation of final accounts and depreciation
- To understand the concept of rectification of errors.
- To gain knowledge about bill of exchange.

**Course Outcomes**

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

CO1 - Explain the concepts of accounting and solve simple problems on fundamentals of accounting

CO2 - Prepare the various types of cash books and bank reconciliation accounting.

CO3 – Develop their skills and ability in methods of depreciation and final accounts of companies

CO4 - Analyze the rectification of errors.

CO5 - Understand the importance of Bill of exchange

**UNIT I ACCOUNTING FUNDAMENTALS****(10 Hrs)**

Meaning and Scope of Accounting, Basic Accounting Concepts, and Conventions – Accounting Standards – International Financial Reporting Standards and their applicability in India – Nature and Objectives of Accounting – Distinction between Book-Keeping and Accountancy – Accounting Transactions – Double Entry Book Keeping – Maintenance of Journal, Ledger, and Trial Balance.

**UNIT –II CASH BOOK AND BANK RECONCILIATION STATEMENT****(10 Hrs)**

Cash Book. Types of Cash Book – Simple, Double-column, Triple-Column, Petty Cash Book. Simple Problems in Sales Book, Purchases Book, and Cash Book. Bank Reconciliation statement: Meaning- Causes for difference between cash book and pass book- methods of preparation of bank reconciliation statement –Practical problems.

**UNIT-III DEPRECIATION AND FINAL ACCOUNTS****(15 Hrs)**

Meaning-Objectives of Depreciation-Causes –Methods of providing Depreciation – Straight line method and written down value method. Final Accounts-Introduction-Manufacturing Account-Trading Account-Profit and Loss Account-Balance sheet with adjustments-Practical problems.

**UNIT-IV RECTIFICATION OF ERRORS****(15 Hrs)**

Meaning-Classification of Errors-Rectification in different stages of accounting cycle-Suspense Account-Practical Problems.

**UNIT –V BILLS OF EXCHANGE****(10 Hrs)**

Introduction-Definition-Features-advantages-Types of Bill of exchange-Distinction between promissory note and bill of exchange-Accounting for Bill of Exchange-Books of Drawer-Books of Drawee-Accommodation bills-Practical Problems.

**Text Books**

1. K.L. Nagarajan, N. Vinayagam & P.L. Mani, "Principles of Accountancy", S. Chand & Sons, 4th Edition, 2016.
2. T.S. Grewal, "Double Entry Book-keeping", Sultan Chand & Sons, 12th Edition, 2020.
3. S.N. Maheswari, Suneel K. Maheswari & Sharad K. Maheswari, "An Introduction to Accountancy", Vikas Publishing House, 12th Edition, 2019.

**Reference Books**

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & Radhaswamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

**Web References**

1. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2-09042021.pdf>
3. <https://mgkvp.ac.in/Uploads/Lectures/47/1408.pdf>
4. <https://www.futureaccountant.com/accounting-process/study-notes/>
5. <https://www.slideshare.net/AfzalurRahman/chapter1-fundamental-ofaccounting>



**A20AFT102****BUSINESS ORGANISATIONS**

L	T	P	C	Hrs
3	0	0	3	45

**Course Objectives**

- To understand the process of business management and its functions.
- To familiarize the students with current management practices .
- To understand the importance of ethics in business .
- To acquire knowledge and capability to develop ethical practices for effective management.
- To familiarize the student with emerging

**Course Outcomes**

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

CO1 – Demonstrate the concept of management

CO2 – Analyse the various motivation theories

CO3 – Apply the business ethics in the organisation

CO4 – Demonstrate an understanding of corporate social responsibility.

CO5 – Know the emerging concept in the management

**Unit I Management concept****(9 Hrs)**

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Management by objectives – Management by participation – Management by exception – Management by motivation - Functions of management – Planning– Organizing - Departmentation – Delegation.

**Unit II Motivation****(9 Hrs)**

concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits - Communication – process and barriers – Control – concept - steps – tools – Coordination – Concept, Principles, Techniques.

**Unit III Business Ethics****(9 Hrs)**

Ethics and Morality – Theories of ethics: Teleological theory – Deontological theory –Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics – Different views of business ethics - The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.

**Unit IV Corporate Social Responsibility (CSR)****(9 Hrs)**

Meaning and definition - History of CSR activities – Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities – CSR and business ethics - CSR and corporate governance – CSR initiatives in India.

**Unit V Emerging concepts in management****(9 Hrs)**

Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Holacracy - Rank & Yank - 20% time - Gamification - Flexi-working - Business eco system – Logistic management.



**Text Books**

1. Y.K Bhushan – Fundamentals of Business Organisation and Management, Sultan Chand & Sons, New Delhi, 2013
2. Prasad. LM; Principles and Practice of Management; Sultan Chand & sons
3. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.

**Reference Books**

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta. CB; Business management, Sultan Chand & sons
3. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
4. Stoner. AF and Freeman RE; Management; Prentice Hall of India

**Web References**

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. <https://www.unglobalcompact.org/library>
3. [https://www.icai.org/post.html?post\\_id=17790](https://www.icai.org/post.html?post_id=17790)
4. <https://journals.ala.org/index.php/rusq/article/view/7225/9873>
5. <http://www.worldbank.org/en/topic/sustainabledevelopment>



**A20AFT103****ECONOMICS FOR FINANCE**

L	T	P	C	Hrs
3	0	0	3	45

**Course Objectives**

- To obtain practical knowledge and analytical framework of economics.
- To elucidate the concept of national income, its related concepts and its determination.
- To examine the fiscal role of government, the rationale behind government's intervention and application of fiscal policy
- To emanate the role of money in the financial system
- To describe the impact of exchange rate on the domestic economy

**Course Outcomes**

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

- CO1 – Demonstrate the concept of National Income and Identify the challenges in National Income computation.
- CO2 – Articulate the functional framework and various instruments of fiscal policy and application of fiscal policy tools
- CO3 – Understand the role of government in an economic System
- CO4 – Define money and describe the different determinants of money demand and supply
- CO5 – Understand the concept of exchange rate, analyze the difference between nominal and real exchange rate and describe the impact of exchange rate fluctuation on domestic economy

**UNIT I NATIONAL INCOME****(9 Hrs)**

Definition, Usefulness and significance, Different concepts of National Income: GDP-Real Vs. Nominal GDP, Gross National product (GNP), Net Domestic Product (NDP), Net National product (NNP), Per capita Income, Personal Income (PI), Disposable Personal Income (DI) - Circular flow of Income (2,3,4 sector model) - Methods of National Income calculation: Product/Value added method, Expenditure method, Income method – Limitations and Challenges of National Income calculation

**UNIT II PUBLIC FINANCE****(9 Hrs)**

Role of Government in an economic system – Functional framework – Allocation, Redistribution and stabilization function - Fiscal policy: Objectives, Automatic stabilizer Vs. Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of fiscal policy, Fiscal policy for long-run economic growth, Limitations of fiscal policy – Crowding effect.

**UNIT III MONEY MARKET****(9 Hrs)**

Concept of money, Characteristics of money, Functions of money, Demand for money, Theories of demand for money – Quantity theory of money (Classical approach), Neoclassical approach, Keynesian theory of demand for money - Behavior toward Risk. Money market – Money supply, Definition, Sources of Money Supply, Measurement of money supply, Determinants of money supply – Money multiplier concept – Determinants of Interest Rate: Concept - Money Multiplier approach to supply of money.

**UNIT IV MONETARY POLICY****(9 Hrs)**

Definition, Framework, Objectives, Operating procedures and instrumentation (implementation) – Direct instruments: Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Direct Credit - Indirect instruments: Repos, Open market operation, Standing facilities - Monetary Policy Committee – Inflation, Deflation And Reflation: Definition, Types, Causes and effects of inflation on different sectors of the economy, Measures to control inflation.

**UNIT V EXCHANGE RATE AND ITS ECONOMIC EFFECTS****(9 Hrs)**

Foreign Exchange: Meaning - Exchange Rate, Exchange Rate Regimes, Advantages – Nominal Vs. Real Exchange rates, Determination of Nominal Exchange rate – Changes in Exchange rate – Devaluation – Revaluation – Depreciation – Appreciation – Impact of exchange rate fluctuation on

domestic economy.

**TEXTBOOKS:**

1. Muni Raju. M., & Podder, S.K. (2014). Macroeconomics for Business Decisions Mumbai, India: Himalaya Publishing House.
2. Mithani, D.M. (2019). Macro Economics. Mumbai, India: Himalaya Publishing House.
3. Jingham M. L. (2016.) Macro Economic Theory. New Delhi, India: Vikas Publishing House

**REFERENCE BOOKS:**

1. Ahuja. H.L. (2019). Macro Economics. New Delhi, India: S. Chand & Sons.
2. Girija, M., Cauvery, R., Sudha Nayak, U.K., & Meenakshi, R. (2018). Macro Economics. New Delhi, India: S.Chand & Sons.
6. Sankaran, S. (2019). Macro Economics. Chennai, India: Margham Publications

**WEB RESOURCES**

1. [www.learn-economics.co.uk](http://www.learn-economics.co.uk)
2. [www.bookboon.com](http://www.bookboon.com)
3. <http://www2.econ.iastate.edu/tesfatsi/sources.htm>
4. <https://learn.mru.org>

**A20AFD101/A20CMD303****BUSINESS STATISTICS**

L	T	P	C	Hrs
3	0	0	3	45

**(Common for B.com General III Sem and  
B.Com Accounting & Finance I Sem)**

**Course Objectives**

- To understand the fundamentals of business statistics
- To be conversant with the computation of measures of descriptive statistics
- To understand the concept of correlation and regression and their application in business.
- To be familiar with the relevance and need of the index number in measuring economic changes.
- To understand the importance and model of time series.

**Course Outcomes**

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

- CO1** – Explain the concept of statistics and methods of data collection.
- CO2** – Solve problems related to central tendency and measures of dispersion.
- CO3** – Demonstrate the Application of correlation and regression analysis.
- CO4** – Apply the index number techniques in business.
- CO5** – Conduct Time Series Analysis.

**UNIT I INTRODUCTION****(9 Hrs)**

Statistics - Meaning and scope of business statistics - Roles of statistics for Business Decisions - importance – Limitations - Type and collection of data - Classification and Tabulation of Data - Diagrammatic Representation of data – Types of Charts - Graphical representation of data.

**UNIT II MEASURES OF CENTRAL TENDENCY****(9 Hrs)**

Frequency distribution - Measures of central Tendency – Skewness - Pearson's coefficient of skewness- Bowley's coefficient of skewness.

**UNIT III CORRELATION AND REGRESSION ANALYSIS****(9 Hrs)**

Karl Pearson's co-efficient of correlation, spearman's rank correlation coefficient, Regression analysis:simple regression equations.

**UNIT IV INDEX NUMBERS****(9 Hrs)**

Index number – problems in the construction of index numbers – methods of constructing index numbers – simple and weighted index numbers – Laspeyre's , Paasche's , Bowley's and Fisher's IndexNumber – Tests of an Ideal Index Number – Cost of Living Index: Family Budget method and AggregateExpenditure methods - Uses of index numbers.

**UNIT V TIME SERIES ANALYSIS****(9 Hrs)**

Time Series – Importance – Components: Secular Trends, Seasonal Variations, Cyclical Fluctuations,Irregular Variations – Models of Time Series: Free-hand, Semi-Average, Moving Average, and Fitting Mathematical Curve methods.

### Text Books

1. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7<sup>th</sup> Edition, 2018.
2. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11<sup>th</sup> Edition, 2019.
3. R.S.N. Pillai & Bhagawathi, "Statistics – Theory & Practice", S. Chand Publishing, 8<sup>th</sup> Edition, 2019

### Reference Books

1. Richard Levin, David S. Rubin, "Statistics for Management", Pearson Education, 8<sup>th</sup> Edition, 2017.
2. Gupta. S. P., "Statistical Methods", Sultan Chand & Sons, 46<sup>th</sup> Edition, 2021.
3. Srivatsava. T.N. and Shailaja Rego, "Statistics for Management", Tata Mc Graw Hill, 3<sup>rd</sup> Edition, 2008.
4. Gupta. S. P., Gupta. P.K and Manmohan, "Business Statistics and Operations Research", Sultan Chand & Sons, 5<sup>th</sup> Edition, 2011.
5. Hooda, R. P., "Statistics for Business and Economics", Vikas Publishing House, 5<sup>th</sup> Edition, 2013.

### Web References

1. <https://www.icaai.org/post/sm-foundation-p3-may2021onwards>
2. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper4-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf)
3. <https://statlearning.class.stanford.edu>
4. [www.mit.edu](http://www.mit.edu)
5. <https://www.tutorialspoint.com/statistics/index.htm>



**A20AFP307****ECONOMIC APPLICATIONS PROJECT**

L	T	P	C	HRS
0	0	4	2	30

**COURSE DESCRIPTION:**

This course provides the knowledge and skills to develop their knowledge in current economic situation.

**COURSE OUTCOMES:**

The primary objective of the course is to provide the understanding of current economic situation

**ECONOMIC PROJECT PREPARATION:**

Students will have to prepare a business plan of a new venture as a part of a group project within a team.

Students will assume different roles within a team and write up their appropriate ideas.

The recommended length of the Project is between 20-25 pages for its basic part.

Financial projections, graphs and other material should be included as appendices (no limitation on the number of pages).

Appendices should include the power point slides of the presentation as well.

Each student is expected to make a significant contribution to group projects.

Group members are required to submit the Teamwork Assessment form regarding the contributions of other group members on the project submission day.

Every group must have 1 group leader to coordinate meetings and ensure the completion and quality of work.

The group leader holds the responsibility to plan group meetings on mutually agreeable times and to keep a record of assignments and contributions of each group member by indicating on the Action Plan.

Economic Project should include

- (1) Current year Union budget and its components
- (2) Current Exchange rate system
- (3) RBI policies to curb inflation and appreciate currency value.
- (4) Sustainable development
- (5) Credit creation policy

**A20AFS101****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**

Demonstrating the understanding of Data Import from Excel to SPSS

Developing a Codebook for data entry and analysis purposes

Showing the ability to create and edit “Variables” in SPSS with appropriate attributes

Preparation of Frequency Tables for different variables

Computation of Descriptive Statistics (Mean, Standard Deviation, Minimum, Maximum, Variance and Range)

Demonstrating the ability to build and analyze Cross-Tabulation

Familiarity in using Chart Builder and creating prominent types of charts / graphs

Comparing Means using “One sample t-test”, “Independent Samples t-test”, “Paired Samples t-test”

Comparing Means using “One-way ANOVA”

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>

<b>A20AET101</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
	<b>(Common to all UG Programmes)</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>30</b>

### Course Objectives

- To gain knowledge on the importance of natural resources and energy.
- To know the structure and function of an ecosystem
- To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence
- To know the causes of types of pollution and disaster management
- To observe and discover the surrounding environment through field work.

### Course Outcomes

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

CO1 – Understand about the various resources

CO2 – Learn about the biodiversity

CO3 – Learn the different types of pollution and to prevent the pollution

CO4 – Know about the pollution Act

CO5 – Observe various environmental issues in surroundings

### UNIT I ENVIRONMENTAL SCIENCES: NATURAL RESOURCES (6 Hrs)

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

### UNIT II ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION (6 Hrs)

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity – Insit & Exsit.

### UNIT III ENVIRONMENTAL POLLUTION AND MANAGEMENT (6 Hrs)

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

### UNIT IV SOCIAL ISSUES - HUMAN POPULATION (6 Hrs)

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

### UNIT V FIELD WORK (6 Hrs)

Visit to a local area / local polluted site / local simple ecosystem - Report submission.



**Text Books**

1. Bharucha Erach, "Textbook of Environmental Studies for Undergraduate Courses", Orient Black Swan, 2nd Edition, 2013.
2. Basu Mahua, Savarimuthu Xavier, "Fundamentals of Environmental Studies", Cambridge, 2nd Edition, 2017.
3. Agarwal, K.C. "Environmental Biology", Nidi Publications, 1st Edition, 2004.

**Reference Books**

1. Kumarasam, Alagappa Moses & Vasanthi, "Environmental Studies", Bharathidasan University Publications, 1st Edition, 2004.
2. Rajamannar, "Environmental Studies", EVR College Publications, 1st Edition, 2004.
3. Kalavathy, S, "Environmental Studies", Bishop Heber College Publications, 1st Edition, 2004.

**Web References**

1. [https://aits-tpt.edu.in/wp-content/uploads/2018/08/Environmental-Studies-Lecture-notes.doc-I\\_Betech\\_-ECE-CSE-EEE-CEME\\_III-Sem\\_BR.pdf](https://aits-tpt.edu.in/wp-content/uploads/2018/08/Environmental-Studies-Lecture-notes.doc-I_Betech_-ECE-CSE-EEE-CEME_III-Sem_BR.pdf)
2. <http://eagri.org/eagri50/ENVS302/pdf/lec05.pdf>
3. <https://www.youtube.com/watch?v=78prsPYm98g>
4. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2792934/>
5. <https://www.frontiersin.org/articles/505570>





<b>A20FRT202</b>	<b>FRENCH-II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
	<b>(Common to all UG Programs)</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>45</b>

**Course Objectives:**

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

**UNITÉ - 1**

Qu'est -ce qu'on leur offre ? On solde !

Découvrir Paris en bus avec l'open Tour

**UNITÉ - 2**

Si vous gagne vous ferez quoi Parasol ou parapluie ?

**UNITÉ - 3**

Quand il est midi à Paris Vous allez Vivre L'avenir du Français

**UNITÉ - 4**

Souvenirs d'enfance

j'ai fait mes études à Lyon 2

**UNITÉ – 5**

Retour des Antilles Au voleur ! Au voleur

**Text Book**

Prescribed Textbook : FESTIVAL 1 - Méthode de Français Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009.

**Reference Book** Festival 1

<b>A20BET202</b>	<b>BUSINESS ENGLISH – II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
	<b>(Common to B.Com., B.Com. CS &amp; BBA)</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>45</b>

### Course Objectives

- To develop the vocabulary and use it in their day today life
- To gain knowledge about the business writing
- To develop soft skills and utilize it
- To help students to acquaint with application of communication skills in the business world
- To make user friendly communication with the modern era tools

### Course Outcomes

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

CO1 – Gather the basics and importance of communication.

CO2 – Can inculcate all the methods of writing.

CO3 – Enhance their soft skills and get adapted.

CO4 – Acquire career skills to work efficiently and collaboratively.

CO5 – Communicate effectively by using new modes.

### UNIT I- VOCABULARY DEVELOPMENT

**(9 Hrs)**

Business vocabulary - Business Idioms - Business Phrases -One-word substitute -Incorrectly spelt words-confusable- Synonyms -Antonyms

### UNIT II- BUSINESS WRITING

**(9 Hrs)**

Article writing - Application - Poster - Advertisement design - HR Letters – Letters of Offer, Performance Appraisal and Termination

### UNIT-III SOFT SKILLS

**(9 Hrs)**

Introduction - Self-confidence, - Leadership Skills - Time Management - Stress Management – Team Management - Positive Attitude- Goal Setting- Career Planning-Creative Thinking – Public Speaking- Emotional Quotient.

### UNIT IV-APPLICATION OF COMMUNICATION SKILLS

**(9 Hrs)**

Presentation skills: Setting the objectives –planning – preparation – practice and rehearsal –getting ready – making the presentation – paralinguistic elements in Presentation-Types of visual aids to support presentation. Negotiation skills: Nature and Need-Factors affecting Negotiation-Process of negotiation Types of Negotiators- Tips for successful negotiation.

### UNIT V- TECHNOLOGY IN COMMUNICATION

**(9 Hrs)**

E-mail -Email etiquette- Telephone Advantages and Disadvantages – Guidelines for effective telephonic conversation – Fax- Tele conferencing -Video conferencing.

### Text Books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. C.B. Gupta, "Basic Business Communication", Sultan Chand & Sons, 4th Edition, 2017.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016.

**Reference Books**

1. Nira Konar, "Communication Skills for Professionals", Prentice Hall of India, 2nd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.
4. Kevin Gallagher, "Skills Development for Business and Management Students", Oxford University Press., 1st Edition, 2010.

**Web References**

1. <https://www.readnaturally.com/research/5-components-of-reading/vocabulary>
2. <https://businesswriting.com>
3. <https://www.teachingenglish.org.uk/article/paralinguistics>
4. <https://www.entrepreneur.com/article/236724>
5. <https://www.inc.com/guides/2010/06/email-etiquette.html>



<b>A20AFT204</b>	<b>ACCOUNTING FOR BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>60</b>

### Course Objectives

- To gain knowledge about the accounting for non-profit entities
- To learn the computation of self-balancing system
- To help the students to acquaint with application of branch and departmental accounting.
- To understand the concept of consignment
- To get an insight knowledge on preparation of Joint venture accounts.

### Course Outcomes

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

CO1 - Prepare the financial statements of Non-Profit entities

CO2 - Compute and maintain the self-balancing ledgers

CO3 - Comprehend the preparation of branch and departmental accounting.

CO4 - Analyze the concept of consignment.

CO5 - Solve the problems in joint venture account

### UNIT I ACCOUNTING FOR NON-PROFIT ENTITIES (12 Hrs)

Introduction – Features of not-for-profit organisations – Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet.

### UNIT II SELF BALANCING LEDGERS (12 Hrs)

Self-Balancing System: Introduction, working system and various ledgers to be maintained. Debtors Ledger- Creditors Ledger-General Ledger-Self balancing entries.

### UNIT III BRANCH AND DEPARTMENTAL ACCOUNTING (18 Hrs)

Branch Accounts-Dependent Branches (Debtor's system, Stock & Debtors system) and Independent Branches (Foreign Branches excluded) – Departmental Accounts: Departmental Trading Account; Profit & Loss Account – Calculation of net profit of various departments and allocation of expenses – Preparation of General Profit & Loss Account and Balance Sheet.

### UNIT IV CONSIGNMENT (10 Hrs)

Introduction- Distinction between Sale and Consignment-Books of consignor's –Books of Consignee – Accounting treatment of consignment Transactions-Practical problems

### UNIT V JOINT VENTURE ACCOUNT (10Hrs)

Meaning – Features of joint venture- Difference between joint venture and Partnership-Joint venture and consignment-Accounting for joint ventures –When separate set of books is kept –when separate set of books is not kept-Co-venture-Practical problems.

### Text Books

1. Hanif & Mukherjee, "Financial Accounting", Tata McGraw Hill, 2nd Edition, 2019.
2. S.P. Jain & K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

**Reference Books**

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & Radhaswamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

**Web References**

1. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2-09042021.pdf>
3. <https://mgkvp.ac.in/Uploads/Lectures/47/1408.pdf>
4. <https://www.futureaccountant.com/accounting-process/study-notes/>
5. <https://www.slideshare.net/AfzalurRahman/chapter1-fundamental-ofaccounting>



A20AFT205	FUNDAMENTALS OF BUSINESS MANAGEMENT	L	T	P	C	Hrs
		3	0	0	3	45

### Course Objectives

- To provide an in-depth understanding of Management Concepts.
- To explain purpose and types of planning as well as significance of decision-making
- To be familiar with nature and functions of organisation, departmentation and delegation.
- To understand various leadership styles and their relative merits, as well as theories of motivation.
- To evaluate the importance of coordination in harmonizing the organizational activities, and the significance of controlling in attaining the goals.

### Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding and application of principles and functions of management.
- CO2** – Appreciate the purpose and types of planning, MBO, elements and principles of decision-making.
- CO3** – Develop skills and ability to work in groups to achieve organizational goals and understand the principles of and issues in the delegation of authority
- CO4** – Demonstrate their ability in applying theories of motivation in work situations, and also appropriate leadership style needed for the individual organisations
- CO5** – Understand the importance of coordination in management as well as controlling function.

### UNIT I NATURE OF AND APPROACHES TO MANAGEMENT

(10 Hrs)

Concept of Business Organization. Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organizations and their relative Merits and Demerits. Impact of Globalization on Business Organizations. Problems of Business Organizations in India. Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management as Art or Science or Profession.

### UNIT II PLANNING AND DECISION-MAKING

(10 Hrs)

Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management By Objectives (MBO). Decision Making – Characteristics – Elements of decision Making – Principles of decision making – Types of Decisions. Simple Case Studies on Planning and Decision-making.

### UNIT III ORGANISING

(8 Hrs)

Organization – Meaning, Nature – Principles – Functions of Organization. Different form of organization – Formal and Informal Organization. Departmentation – Nature and Types. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation - Span of Management – factors affecting Span of Management. Simple Case Studies on Organising and Delegation.

### UNIT IV LEADING

(10 Hrs)

Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Introduction, Definition- Nature & Scope – Functions of a leader – Qualities of leadership – Leadership styles. Essential elements of Direction- Principles of Direction – Importance of Direction – Supervision – Meaning, Types of

supervision – Motivation – Definition, Nature of motivation – Importance of Motivation – types of Motivation- Theories of motivation – Theory 'X', 'Y', & 'Z'- Maslow's Hierarchy of needs. Communication – Objectives, Nature and Types – Barriers to Communication, and Overcoming those barriers. Simple Case Studies on Leadership, Motivation, and Communication.

### **UNIT V COORDINATING AND CONTROLLING**

**(7 Hrs)**

Coordination – Meaning, Nature and Characteristics – Controlling: Meaning, Objectives of controlling – Principles of controlling – Importance of controlling, controlling techniques.

#### **Text Books**

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9<sup>th</sup> Edition, 2012.
2. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9<sup>th</sup> Edition, 2015.
3. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7<sup>th</sup> Edition, 2007.

#### **Reference Books**

1. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, "Management", Pearson Education, 6<sup>th</sup> Edition, 2004.
2. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11<sup>th</sup> Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5<sup>th</sup> Edition, 2012.
4. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10<sup>th</sup> Edition, 2009.

#### **Web References**

1. <https://www.studynama.com/community/threads/business-organisation-management-notes-pdf-ebook-for-b-com-first-year.2735/>
2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>

A20BFT203	LEGAL ASPECTS OF BUSINESS	L	T	P	C	Hrs
		3	0	0	3	45

**Course Objectives:**

- To provide a comprehensive understanding on the general principles of contracts
- To make them familiar with the law relating to sale of goods
- To make them conversant with the provisions of Partnership and LLP Acts
- To orient students about the basics of The Companies Act 2013
- To help students to acquaint with an understanding on Competition and IPR Laws

**Course Outcomes**

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

CO1 – Demonstrate a clear understanding on the general principles of contracts

CO2 – Be conversant with the legal provisions pertaining to sale of goods in India

CO3 – Appreciate and distinguish between Partnership and LLP with reference to Indian Law

CO4 – Explain the basic provisions with respect to The Companies Act 2013.

CO5 – Categorize and understand the various nuances of Intellectual Property Rights and Competition in India

**UNIT I CONTRACTS LAW: GENERAL PRINCIPLES (9 Hrs)**

Contract – meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Performance of a contract –breach and remedies against breach of contract. Contingent contracts, Quasi – contracts.

**UNIT II LAW OF SALE OF GOODS (9 Hrs)**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**UNIT III LAWS OF PARTNERSHIP AND LLP (9 Hrs)**

(A) Indian Partnership Act, 1932 - Nature and Characteristics of Partnership, Registration of Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Registration and dissolution of Firm.

(B) The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Incorporation by Registration– Differences between LLP and Partnership, LLP and Company – LLP Agreement – Types of Partners in LLP and their relations – Conversion of Firm and Private Company into LLP.

**UNIT IV THE COMPANIES ACT 2013 (9 Hrs)**

Essential Features of a Company, Corporate Veil Theory, Classes of Companies , Types of Share Capital , Incorporation of a Company , Memorandum of Association , Articles of Association, Doctrine of Indoor Management

**UNIT V COMPETITION LAW, 2002 AND INTELLECTUAL PROPERTY ACT (9 Hrs)**

Concept of Competition - Need & Importance of Competition Law - Features - Anti Competitive Agreements – Abuse of dominant position – Combinations – CCI (Competition Commission of India) Intellectual Property – Meaning, Types, Overview of Law governing IPR for Copyrights, Trademarks, Patents and Geographical Indications

**Textbooks**

1. Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019.
2. M.C. Kuchhal, and Vivek Kuchhal, "Business Law", Vikas Publishing House, 6th Edition, 2019.
3. P.C. Tulsian and Bharat Tulsian, "Business Law", McGraw Hill Education, 3rd Edition, 2017.

**Reference Books**

1. N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Sons, 38th Edition, 2020.
2. Sushma Arora, "Business Laws", Taxmann Publications, 2nd Edition, 2019.
3. Avtar Singh, "Business Law", Eastern Book Company, 4th Edition, 2018.
4. R.S.N. Pillai & Bagavathi, "Business Law", S. Chand Publishing, 3rd Edition, 2010.
5. M.C. Shukla, "A Manual of Mercantile Law", S. Chand Publishing, 9th Edition, 2010.
6. Ravinder Kumar, "Legal Aspects of Business", Cengage Learning, 4th Edition, 2016.

**Web References**

1. <http://14.139.60.114:8080/jspui/bitstream/123456789/738/19/Commercial%20Law.pdf>
2. <https://www.studocu.com/en-au/document/the-university-of-adelaide/commercial-law-i/lecture-notes/lecture-notes-lecture-all-lectures-commercial-law-exam-notes/654814/view>
3. [https://www.icaai.org/post.html?post\\_id=17791](https://www.icaai.org/post.html?post_id=17791)
4. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-3New-29012021.pdf>
5. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>

A20AFD202	ELEMENTS OF OPERATIONS RESEARCH	L	T	P	C	Hrs
		3	0	0	3	45

**Course Objectives:**

- To Understand the significance of Operation research in business decision making
- To Explain the term various terms in LPP. Formulate and model a linear programming problem
- To Explain basic components of network analysis and critical path.
- To Explain the Transportation and Assignment problems
- To Define various terms and rules used in the Theory of Games

**Course Outcomes**

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

- CO1 – Define the nature and features of operations research  
 CO2 – Solve an LPP using graphical and simplex method. Identify a feasible solution and optimal solution using simplex method  
 CO3 – Define CPM and PERT. Construct the network using CPM and PERT techniques to plan, schedule and control project activities  
 CO4 – Solve Assignment and Transportation Problems  
 CO5 – Identify strategic situations and represent them as games. Compute general solution of  $m \times n$  rectangular games. Demonstrate graphical solution for  $m \times 2$  and  $2 \times n$  games

**UNIT I INTRODUCTION TO Operation Research (9 Hrs)**

Meaning – definition – origin and history – characteristic features – need – scope – steps – techniques – application – limitations.

**UNIT II Linear Programming Problem (9 Hrs)**

Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method - Problems -- Simplex Method for Type of LPP and for Slack Variable Case -Maximization Function -Minimization Function

**UNIT III NETWORK ANALYSIS (9 Hrs)**

PERT and CPM , Resource Allocation and Resource Levelling.

**UNIT IV TRANSPORTATION (9 Hrs)**

Meaning –(Initial Basic Feasible Solution )Assumptions -Degenerate Solution -North -West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment Problems Features - Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

**UNIT V GAME THEORY (9 Hrs)**

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method -Pure Strategy- Saddle Point Payoff Matrix Value of Game

**TEXT BOOKS:**

1. Dr. Vittal, P.R. (2012). Business Statistics and Operations Research. Chennai, India: Margham Publications
2. Dr. Rajagopalan, S.P. & Dr. Sattanathan, R. (Business Statistics and Operations Research New Delhi, India: McGraw Hill (India) Pvt. Ltd.
3. Gupta, C.B. (2004). An Introduction to Statistical Methods. New Delhi, India: S. Chand Publishers

**REFERENCE BOOKS:**

1. Dr. Gupta, S.P. & Gupta, V. (2004). An Introduction to Statistical Methods. New Delhi, India: S. Chand Publishing
2. Gupta, P.K. & Hira, D.S. (2012). Introduction to Operations Research, New Delhi, India: S. Chand Publishing

**Web Resources**

1. <http://orcomplete.com/>
2. <http://www.theorsociety.com/>
3. <http://mospi.nic.in/>
4. <https://www.ifors.org/>
5. <https://www.sciencedirect.com/journal/operations-research-perspectives>

A20AFP208	DOCUMENTATION AND PRESENTATION SKILLS	L	T	P	C	Hrs
		0	0	4	2	60

### Course Objectives

- To develop basic word processing skills with MS-Word.
- To understand the advanced formatting features of Microsoft Word
- To learn Create, edit, save, print presentations and Format presentations using MS-PowerPoint.
- To add value to the presentation by using the special features

### Course Outcomes

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

CO1 - Use Word Processing tool to create professional and academic documents.

CO2 – Demonstrate the understanding of advanced features available in MS-Word.

CO3 - Use MS-PowerPoint to create effective and feature-rich presentations.

CO4 – Add value to the Power Print Slides by using special features

### Lab Exercises on Microsoft Word

Typing text and working with text

Formatting text and paragraph formatting

Inserting tables and working with tables

Inserting Bullets and Numbering , Headers and Footers

Text alignment, Paragraph spacing , Indentation

Inserting pictures and watermark

Inserting flowcharts and symbols

Designing banners and working with Word Art

### Lab Exercises on Microsoft PowerPoint

Creating a presentation and working with slides

Inserting Pictures, Custom animation and Slide transition in slides

Inserting Charts, Graphs and flowcharts in a presentation

Importing documents from MS- Word

Importing Charts and data from Excel

**A20AFS202****SPREADSHEET SKILLS**

L	T	P	C	Hrs
0	0	4	2	60

**Course Objectives**

- To familiarize the students with the worksheets and workbooks
- To gain competency in editing worksheets and workbooks
- To train them competently work with data in excel
- To make them competent to do page setup and aware of various printing options

**Course Outcomes**

Upon the successful completion of this course, the students will be able to

CO1 – Demonstrate the ability to open new worksheets, selecting and uses ranges

CO2 – Edit and Share Workbooks, and also fill data on worksheets

CO3 – Execute comfortably formulas and formatting options in worksheets

CO4 – Use Page Setup and Print Commands at ease in various situations

**Lab Exercises on Microsoft Excel**

Prepare Spreadsheet for Student Mark Statement

Graphical representation of data in Spreadsheet

Perform formatting with Table elements in spreadsheet

Demonstrating Sorting of data in the spreadsheet

Working with Pivot tables in Student Mark Statement

Performing the Filtering of data in Employee Record

Working with functions and formulas( sums, subtotals, averages, number counts,maximums, and minimums)

Applying Bordering's in the tables

Formatting Date and time in spreadsheets

Demonstrating printing and page setup



<b>A20AET202</b>	<b>PUBLIC ADMINISTRATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
	<b>(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>30</b>

(Compulsory Course designed as per the directions issued by Government of India, MHRD, Department of Higher Education (Central University Bureau) F.No.19-6.2014-Desk U Dated 19-05-2014)

### Course Objectives

- To introduce the elements of public administration
- To help the students obtain a suitable conceptual perspective of public administration
- To introduce them the growth of institution devices to meet the need of changing times
- To instill and emphasize the need of ethical seriousness in contemporary Indian Public Administration

### Course Outcomes

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

CO1 – Understand the concepts and evolution of Public Administration.

CO2 – Be aware of what is happening in the Public Administration in the country.

CO3 – Explain the Territory Administration in the State and the Centre.

CO4 – Appreciate emerging issues in Indian Public Administration.

### UNIT I INTRODUCTION TO PUBLIC ADMINISTRATION (7 Hrs)

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947

### UNIT II PUBLIC ADMINISTRATION IN INDIA (8 Hrs)

Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission – National Women’s Commission – CAG.

### UNIT III STATE AND UNION TERRITORY ADMINISTRATION (8 Hrs)

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: - Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt. Governor in UT – Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

### UNIT IV EMERGING ISSUES IN INDIAN PUBLIC ADMINISTRATION (7 Hrs)

Changing Role of District Collector – Civil Servants – Politicians relationship – Citizens Charter - Public Grievance Redressal mechanisms — The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.

### Text Books

1. Avasthi and Maheswari, “Public Administration in India” Lakshmi Narain Agarwal, Agra.
2. Ramesh K.Arora, “Public Administration: Fresh Perspective”, Alekh publishers, Jaipur.

**Reference Books**

1. Appleby P.H, "Policy and Administration", The University of Alabama Press, 1949.
2. Gerald.E. Caden, "Public Administration", Pablidas Publishers, California, 1982.
3. R.B. Jain, "Public Administration in India: 21st Century Challenges for Good Governance", Deep and Deep, 2002.
4. Ramesh K. Arora, "Indian Public Administration", Wishwa Prakashan, 2010.
5. Rumki Basu, "Public Administration: Concept and Theories", Sterling, 2013

**Web References**

1. <http://cic.gov.in/>
2. <http://www.mha.nic.in/>
3. <http://rti.gov.in/>
4. <http://www.cvc.nic.in/>
5. <https://www.india.gov.in/my-government/whos-who/lt-governors-administrators>

**A20AFT306**

**CORPORATE ACCOUNTING**

**L T P C Hrs**

**3 1 0 4 75**

**Course Objectives**

- To show understanding of the Accounting for Share Capital
- To explain the accounting for preference shares and bonus issue
- To comprehend the accounting for debentures
- To compare different types of underwriting and compute pre-incorporation profits
- To show the ability to prepare financial statements of companies

**Course Outcomes**

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

**CO1** – Solve problems pertaining to Accounting for Share Capital.

**CO2** – Demonstrate an understanding of Accounting for Preference Shares and Bonus Issue.

**CO3** – Solve the problems in Accounting for Debentures.

**CO4** – Demonstrate an understanding on Underwriting contracts and computation of pre-incorporation profits.

**CO5** – Compute the Profits or Losses of Joint Stock Companies by preparing Financial Statements.

**UNIT I ACCOUNTING FOR SHARE CAPITAL (15 Hrs)**

Meaning of Shares and Share Capital – Kinds of Share Capital – Procedure for Issue of shares – Issue of shares at par, at premium and at discount – Calls-in-advance and Interest on calls-in-advance – Calls-in-arrear and Interest on calls-in-arrear – Issue of shares for consideration other than cash – Forfeiture of Shares – Procedure for forfeiture of shares – Reissue of Forfeited shares – Full reissue and partial reissue – Reissue of forfeited shares at premium. Practical problems.

**UNIT II ACCOUNTING FOR PREFERENCE SHARES AND BONUS ISSUE (15 Hrs)**

Preference shares – Meaning and significance – Difference between equity and preference shares – Redemption of Preference Shares – Creation of Capital Redemption Reserve – Utilisation of CRR – Issue of Bonus Shares – Types – Conversion of partly paid into fully paid shares using bonus – Rights Issue – Accounting Treatment of Rights shares. Sweat Equity Shares. Practical problems.

**UNIT III ACCOUNTING FOR DEBENTURES (15 Hrs)**

Debentures – Features and Kinds – Difference between Debentures and Shares – Issue of debentures at par, at premium and at discount – Issue of Debentures for consideration other than cash – Issue of Debentures as Collateral Security – Debenture Interest – Computation and Accounting Treatment – Redemption of Debentures – Sources of Redemption – Debenture Redemption Reserve – Redemption by Conversion. Practical problems.

**UNIT IV UNDERWRITING AND PRE-INCORPORATION PROFITS (15 Hrs)**

Underwriting – Meaning and Significance – Features – Underwriting of Shares and Debentures – Types of Underwriting – Complete and Partial Underwriting – Firm/Committed Underwriting. Computation and Accounting Treatment of Underwriting Commission – Practical Problems.

Profit or Loss Pre- and Post-Incorporation – Meaning – Methods for computation – Bases for Apportionment of items of incomes and expenses in pre- and post-incorporation periods – Treatment and use of Pre-Incorporation Profits and Losses – Practical Problems.

**UNIT V FINANCIAL STATEMENTS OF COMPANIES (15 Hrs)**

Financial Statements – Different Types of Financial Statements: Interim and Annual statements – Financial Statements Template and Form as per Schedule III of the Companies Act, 2013 – Excel format of Financial Statements. Treatment of Special Items during Financial Statements Preparation: Depreciation Provisions and Reserves – Managerial Remuneration – Corporate Social Responsibility Spend – CSR Expenditure and Reporting. Practical Problems.

**B. Com (Accounting and Finance) B . Com (Accounting and Finance)**

**Text Books**

1. Reddy & Murthy, "Corporate Accounting", Margham Publications, 9<sup>th</sup> Edition, 2018.
2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2<sup>nd</sup> Edition, 2015.



3. R. Rajasekaran & V. Lalitha, “Corporate Accounting”, Pearson Education, 1<sup>st</sup> Edition, 2015.

### **Reference Books**

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced Accounts – Vol.2”, S.Chand & Sons, 19<sup>th</sup> Edition, 2017.
2. R.L. Gupta & M. Radhaswamy, “Corporate Accounting – Vol.1”, Sultan Chand & Sons, 15<sup>th</sup> Edition, 2013.
3. P.C. Tulsian, “Corporate Accounting”, Tata McGraw Hill Education,

### **Web References**

1. <https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20Auditing%20Practices.pdf>
2. <https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf>
3. <https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf>
4. <https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf>
5. <https://resource.cdn.icai.org/38483bos281>

**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 cost of capital in finance
- To provide a detailed understanding on capital structure decision.
- 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 Decision

**CO3** – Analyse the cost of capital and WACC

**CO4** - Estimate an appropriate capital structure decision making

**CO5** - Develop an appropriate dividend policy and decision.

**UNIT I NATURE OF FINANCIAL MANAGEMENT (15 Hrs)**

Nature of financial management: introduction – scope of finance- Finance functions-FinancialManagers 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 (15 Hrs)**

Capital budgeting decisions: Introduction- nature and features of capital budgeting decisions-investment evaluation criteria- net present value. Internal rate of return, Profitability index, payback period, accounting rate of return.

**UNIT III: COST OF CAPITAL (18 Hrs)**

Cost of Capital: Meaning and significance of cost of capital: Components cost and overall Cost of capital – Cost of Debt – redeemable and irredeemable – Cost of Preference – Cost of Equity – Internal and External– Weighted Average Cost of Capital – Book Value – Market Value Weights.

**UNIT IV : CAPITAL STRUCTURE DECISION (15 Hrs)**

Capital Structure Decision : Sources of Finance – debt – Equity – Preference – Leverage – Operating leverage – Financial Leverage – Combined Leverage – Practical problems.

**UNIT V : CAPITAL STRUCTURE THEORIES (12 Hrs)**

Introduction – Theories – Net Income Approach – Net Operating Income Approach – MM Approach – Traditional Approach – Practical - Determinants of capital structure.

**Text Books**

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

**Reference Books**

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced Accounts – Vol.2”, S.Chand & Sons, 19<sup>th</sup> Edition, 2017.
2. R.L. Gupta & M. Radhaswamy, “Corporate Accounting – Vol.1”, Sultan Chand & Sons, 15<sup>th</sup> Edition, 2013.
3. P.C. Tulsian, “Corporate Accounting”, Tata McGraw Hill Education

**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-](http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20-%20Financial%20Management%20-%20VI%20Sem.pdf)
4. [%20Financial%20Management%20-%20VI%20Sem.pdf](http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20-%20Financial%20Management%20-%20VI%20Sem.pdf)
5. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
6. <https://www.youtube.com/watch?v=825TSuxTiQU>

**Course Objectives**

- To understand the Origin of banks.
- To be familiar with Relationship between Banker and Customer.
- To create knowledge on Central bank and Commercial banks.
- To understand the concept of Digital banking business.
- To understand the Legal aspects of Banking business.

**Course Outcomes**

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

**CO1** – Enhance the knowledge of Origin of Banking Industry.

**CO2** – Analyze the Banker and Customer Relationship.

**CO3** – Familiarize with Central and Commercial banking functions.

**CO4** – Understand the concepts of Digital Banking.

**CO5** – Know the Legal aspects of Banking sector.

**UNIT I INTRODUCTION TO BANKING (9Hrs)**

Introduction – Origin of Banks – Definition of Bank – Components of Indian Banking – Indian Banking system – Banking structure - Classification of Bank – Types of Banks – Role of Banks in economic development.

**UNIT II BANKER AND CUSTOMER (9Hrs)**

Banker and Customer – Relationship – Special features – Opening and Closing of accounts – Different types of accounts – Forms used in the operation of bank account – Special types of account holders - KYC – Relationship between Banker and Customer.

**UNIT III CENTRAL BANK AND COMMERCIAL BANKS (9Hrs)**

Commercial Banks – Functions of Commercial Banks – Deposit mobilization and Credit creation control – RBI Origin – Functions – Methods of Credit control -Quantitative and Qualitative – Repo rate and Reverse repo rate.

**UNIT IV DIGITAL BANKING (9Hrs)**

Digital Banking – Net Banking - Mobile Banking - Virtual Banking – ATMs – Debit and Credit cards – Smart cards – NEFT - RTGS – UPI – EMV CHIP BASED CARD W.E.F.1<sup>ST</sup> January 2019.

**UNIT V LEGAL ASPECTS OF BANKING (9Hrs)**

Overview of the legislations affecting Banking – Banking Regulation Act, RBI Act – PMLA – SEBI – Negotiable Instruments Act – Banker’s Book Evidence Act - SARFAESI Act – Information Technology Act.

**Text Books**

1. Gordon E and Natarajan, Banking Law Theory and Practice, Himalaya Publications, 2<sup>nd</sup> Edition, 2017.
2. B. Santhanam, Banking and Financial Systems, Margham Publications, 5<sup>th</sup> Edition, 2015.
3. K.P. Kandasami, S. Natarajan, Parameswaran, Banking Law and Practice, S.Chand, 4<sup>th</sup> Edition, 2013.

**Reference Books**

1. B. Santhanam, Banking Theory, Law and Practice, Margham Publications, 7<sup>th</sup> Edition, 2018.
2. K.C. Shekhar & Lekshmy Shekhar, “Banking Theory and Practice”, Vikas Publishing House, 21<sup>st</sup> Edition, 2018.
3. S.N. Maheshwari, “Banking Law and Practice”, Kalyani Publishers, 1<sup>st</sup> Edition, 2005.
4. P.K. Srivatsava, “Banking Theory and Practice”, Himalaya Publishing House, 12<sup>th</sup> Edition, 2020
5. H.R. Machiraju, “Indian Financial System”, Vikas Publishing House, 5<sup>th</sup> Edition, 2019.



**Web References**

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->
4. <http://www.iibf.org.in/moduleabcd.asp>
5. <https://version2.in/jyoti/everythingelse/cardinal-principles-of-lending/>

**Course Objectives:**

- To make students to learn Essentials of data Analytics.
- To gain knowledge about statistics data analytics.
- To learn the probabilities and framework of accounting.
- To develop the knowledge of accounting from incomplete records.
- To help students to acquaint with application of branch accounts.

**Course outcome:**

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

**CO1** - Prepare variables for data analytics.

**CO2** - Prepare central tendency of data in statistics data analytics

**CO3**- Compute probabilities and framework of accounting.

**CO4** - Prepare Accounting from Incomplete records.

**CO5**- Comprehend the preparation of branch accounts.

**UNIT I: VARIABLES FOR DATA ANALYTICS (9 hrs)**

Types of Variables: Determine the nature of variables in data analysis – Differentiate between Numerical and categorical. Variables – Distinguish between nominal and ordinal variables – Differentiate between interval and ratio – Distinguish between continuous and discrete

**UNIT II: ESSENTIAL STATISTICS DATA ANALYTICS (9 hrs)**

Central Tendency of Data: Identify the components of central tendency – Calculate Mean/median/mode – Identify the steps in calculating weighted/geometric/harmonic means – Measurement and Variability: Determine core aspects of measurement and variability – Calculate Range – Calculate quartiles – Calculate interquartile range – Calculate variance – Calculate Standard deviation – Analyze permutation with repetition – Analyze combinations without Repetition

**UNIT III: PROBABILITY FOR DATA ANALYTICS & FRAMEWORK OF FINANCIAL ACCOUNTING (9 hrs)**

Basic Probability: Uses of probability – Differentiate between sample space, event, independent And dependent – Calculate probability – Probability and Ven Diagramming: Analyze “this” OR “that” diagram – Analyze “this” AND “that” diagram – Analyze exclusive diagram – Joint Probability – Conditional probability – Calculating Probability Introduction – Meaning and Definition – Significance of Accounting – Functions of Accounting – Users of Accounting Information - Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting equations.

**UNIT IV: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM (9 hrs)**

Need for Conversion – steps in conversion- ascertainment of capital- total sales- total purchases – Cash and bank balances – stock – Bills Receivable – Bills payable – Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet.

**UNIT V: BRANCH ACCOUNTS (9hrs)**

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features

– Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of HeadOffice (Debtors System Only)

**Text Books**

1. Fundamentals of Business Analytics, 2<sup>nd</sup> Edition; R N Prasad, Seema Acharya; Wiley
2. Business Analysis with Microsoft Excel and Power BI, 5<sup>th</sup> edition; Conrad G. Carlberg; Pearson
3. Arulanandam & Raman – Financial Accounting – I, HPH

**Reference Books**

1. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
2. Jawaharlal & Seema :Financial Accounting, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications.

**Web Reference**

1. <https://en.m.wikipedia.org/wiki/Analytics>
2. <https://makemeanalyst.com/basic-statistics-for-data-analysis/>
3. <https://www.investopedia.com/terms/f/financialaccounting.asp#:~:text=Investopedia%20%2F%20Laura%20Porter->
4. [.What%20Is%20Financial%20Accounting%3F,over%20a%20period%20of%20time.](https://www.investopedia.com/terms/f/financialaccounting.asp#:~:text=Investopedia%20%2F%20Laura%20Porter-)
5. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf)
6. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=154240845438>

**Course Objectives**

- To understand how to work with Microsoft Excel
- To understand the data feeding and data cleaning.
- To tabulate the data and represent in graphical form.
- To be familiar with descriptive of data.
- To be realize the descriptive analytics.

**Course Outcomes**

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

**CO1** – Demonstrate their understanding to work with Microsoft Excel.

**CO2** – Develop their conceptual understanding to feed and clean the data.

**CO3** – Develop skills and ability in tabulation and graphical representation of data.

**CO4** – Work with descriptive of data.

**CO5** – Develop their skills and ability in descriptive analytics.

**EXERCISES:**

1. Creation of data feeding using forms in Microsoft Excel.
2. Cleaning the data with 3 methods in Microsoft Excel.
3. Construction of cross tabulation using Pivot Table in Microsoft Excel.
4. Design the graph using pivot chart in Microsoft Excel.
5. Creation of descriptive statistics of data in Microsoft Excel.
6. Creation of Arithmetic Mean and Weighted arithmetic mean in Microsoft Excel
7. Measure of dispersion in Microsoft Excel.
8. Measure of skewness and kurtosis in Microsoft Excel.
9. Measure of correlation and regression in Microsoft Excel.
10. Creation of ANOVA in Microsoft Excel.

**Text Books**

1. U. Dinesh Kumar, “Business Analytics”, Wiley Publication, 6th Edition, 2017.
2. R.N.Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley Publishers, 2nd Edition, 2016.
3. R.Evans James, “Business Analytics”, Pearson Education, 2nd Edition, 2017.

**Reference Books**

1. S.Christian Albright, Wayne L. Winston, “Business Analytics: Data analysis and decision making”, Cengage Learning, 6th Edition, 2016.
2. Jeffrey D Camm, “Essentials of Business Analytics”, South Western publishers, 5th Edition, 2015.
3. C.R. Kothari, “Research Methodology”, New age International, 4th Edition, 2004.

**Web References**

1. [https://michael.hahsler.net/SMU/EMIS3309/slides/Evans\\_Analytics2e\\_ppt\\_01.pdf](https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf)
2. <https://lecturenotes.in/download/material/25984-business-analytics-and-big-data3>.
3. [https://www.researchgate.net/publication/327578485\\_Business\\_Intelligence\\_and\\_Analytics\\_A\\_C\\_omprehensive\\_Overview](https://www.researchgate.net/publication/327578485_Business_Intelligence_and_Analytics_A_C_omprehensive_Overview)
4. A\_C omprehensive\_Overview
5. <https://www.iare.ac.in/sites/default/files/NEW%20LECHURE%20NOTES.pdf>
6. <https://www.googleadservices.com>

**Course Objectives**

- To understand the working of Indian Banking system.
- To explain Bank accounts and KYC.
- To be familiar with Deposits with banks.
- To understand about borrowing from banks.
- To evaluate the importance of E-Banking.

**Course Outcomes**

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

**CO1** – Demonstrate their practical understanding on Indian Banking system.

**CO2** – Attain practical knowledge in Opening Bank accounts and KYC compliance.

**CO3** – Demonstrate understanding the procedure of opening deposits with banks.

**CO4** – Show practical understanding on various types of loans and their operational procedure

**CO5** – Demonstrate their understanding on E-Banking Operations

Each student-group (2 to 5 members per group) will be required to carry out the following in the course of their project work:

1. Visiting and Gathering details as to Organisation Structure, Functions, and Services provided to customers of any three of the following:
  - a) Public Sector Banks
  - b) Private Sector Banks
  - c) Foreign Banks
  - d) Cooperative Banks
  - e) Small Finance Banks
  - f) Payment Banks
  - g) Non-Banking Financial Institutions
2. Gathering and Filling the forms pertaining to opening of various types of accounts and KYC compliance for different types of customers
3. Gathering and Filling Forms pertaining to different types of Deposits with the banks in India (at least making deposits in and withdrawals from the Saving Account)
4. Gathering Forms and filling relevant documents pertaining to at least two different types of loans provided – Showing an understanding on Norms and Procedure in respect of Collateral Security
5. Showing an understanding on the operating of E-Banking and demonstrating the ability to execute at least two of the services provided to customers on virtual platform

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 'Money and Banking' course (offered in the Fourth Semester), the reviews will begin after 4 or 5 weeks of commencement of the Money and Banking course in order to ensure a fair understanding of the project tasks.

<b>A20AET303</b>	<b>VALUE EDUCATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>30</b>

**(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)**

### **Course Objectives**

- To explain the importance of value education.
- To understand the importance of family values.
- To be familiar with ethical values.
- To explain the importance of social values.
- To teach the importance of effect of international affairs on values of life.

### **Course Outcomes**

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

**CO1** – Demonstrate their conceptual understanding in marketing and marketing mix.

**CO2** – Realise the importance of family values.

**CO3** – Understand the importance of social values.

**CO4** – Think and act on social values.

**CO5** – Understand the effect of international affairs on values of life.

### **UNIT I VALUE EDUCATION (6 Hrs)**

Definition – Relevance to present day – Concept of Human Values – Self-introspection – Self-Esteem.

### **UNIT II FAMILY VALUES (6 Hrs)**

Components, Structure and Responsibilities of Family – Neutralization of anger – Adjustability  
Threats of family life – Status of women in family and society – Caring for needy and elderly  
Time allotment for sharing ideas and concerns.

### **UNIT III ETHICAL VALUES(6 Hrs)**

Professional Ethics – Mass Media Ethics – Advertising Ethics – Influence of Ethics on family life  
– Psychology of children and youth – Leadership qualities – Personality Development.

### **UNIT IV SOCIAL VALUES (6 Hrs)**

Faith, service and secularism – Social sense and commitment – Students and Politics – Social  
Awareness, Consumer Awareness, Consumer rights and responsibilities – Redressal mechanisms.

### **UNIT V EFFECT OF INTERNATIONAL AFFAIRS ON VALUES OF LIFE (6 Hrs)**

Issue of Globalization – Modern warfare – Terrorism. Environmental issues – mutual respect of  
different cultures, religious and their beliefs.

### **Text Books**

1. M. Sivakumar & S. Mugilarasi, "Value Education", Tricy Publishers, 1<sup>st</sup> Edition, 2018.
2. N. Venkataiah, "Value Education", A P H Publishing Corporation, 4<sup>th</sup> Edition, 2013.
3. Kiruba Charles & V. Arul Selvi, "Value Education", Neelkamal Publishers, 1<sup>st</sup> Edition, 2016.

### **Reference Books**

1. S.P. Ruhela, "Human Values and Education", Sterling Publications, 1<sup>st</sup> Edition, 1986.
2. D.D. Bandiste, "Humanist Values: A Source Book", B.R. Publishing Corporation, 1<sup>st</sup> Edition, 1999
3. M.S. Das & V.K. Gupta, "Social Values among Young Adults: A changingscenario", M.D.Publications, 1<sup>st</sup> Edition, 1995.

### **Web References**

1. <https://www.youtube.com/watch?v=gw07USDctBo>
2. <https://gupshups.org/value-education/>
3. <https://www.yourarticlelibrary.com/education/values-education/value-education-meaning-objectives-and-needs-india/86967>
4. <https://impoff.com/importance-of-values/>
5. <https://www.iberdrola.com/talent/value-education>

Department	Commerce	Programme: <b>B.COM (Accounting &amp; Finance)</b>							
Semester	IV	Course Category Code: <b>DSC*</b>				End Semester Exam Type: <b>TE</b>			
Course Code	<b>A20CMT408</b>	Periods/Week			Credit	Maximum Marks			
		L	T	P	C	CAM	ESE	TM	
Course Name	<b>Advance Corporate Accounting</b>	4	1	0	5	25	75	100	
Prerequisite	Basic Corporate accounting knowledge								
Course Objectives	To explain about holding companies.								
	To understand the internal reconstruction.								
	To be familiar with Company amalgamation.								
	To understand about valuation of goodwill and shares.								
	To evaluate the importance of company liquidation.								
Course Outcomes	<i>On completion of the course, the students will be able to</i>							BT Mapping	
	<b>CO1</b>	Understand the importance of holding companies.						(Highest Level)	<b>K1</b>
	<b>CO2</b>	Demonstrate about internal reconstruction.							<b>K2</b>
	<b>CO3</b>	Understand the importance of Company amalgamation.							<b>K3</b>
	<b>CO4</b>	Develop their skills and ability in valuation of goodwill and shares.							<b>K4</b>
<b>CO5</b>	Understand the importance of company liquidation.							<b>K5</b>	
<b>UNIT-I</b>	<b>INTERNAL RECONSTRUCTION</b>				<b>Periods: 15</b>				
	Alteration of Share Capital – Different kinds of alteration of share capital – Necessary accounting entries. Internal Reconstruction – Reduction of Share Capital - Procedure for Reducing Share Capital. Practical Problems							<b>CO1</b>	
<b>UNIT-II</b>	<b>COMPANY AMALGAMATION</b>				<b>Periods: 15</b>				
	Meaning and Distinction between Amalgamation, Absorption, and External Reconstruction – Concept of Transferee and Transferor Companies – Purchase Consideration – Meaning – Methods of computation of Purchase Consideration – Entries to close the books of Vendor company – Entries to incorporate assets and liabilities in the books of purchasing company. Preparation of New Balance Sheet after Amalgamation, Absorption and External Reconstruction. Practical Problems							<b>CO2</b>	
<b>UNIT-III</b>	<b>VALUATION OF GOODWILL</b>				<b>Periods: 15</b>				
	Goodwill – Meaning and Types – Methods of valuation of Goodwill: Average Profits method, Super Profits methods, Capitalisation of Average Profits, and Capitalisation of Super Profits. Practical Problems							<b>CO3</b>	
<b>UNIT-IV</b>	<b>VALUATION OF SHARES</b>				<b>Periods: 15</b>				
	Valuation of Shares – Factors affecting valuation of shares – Methods of Valuation of Shares: Net Assets								

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PBasis, Earnings Basis, and Dividend Basis. Practical Problems

**UNIT-V**

**HOLDING COMPANIES**

**Periods: 15**

Meaning of Holding and Subsidiary Companies – Wholly owned and Partly owned subsidiary company

– Minority Shareholder – Consolidated Financial Statements – Consolidated Balance Sheet and Consolidated

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t and Loss Account – Computation of Minority Interest – Treatment of Goodwill, Pre- acquisition profits, and **CO4**  
Bonus shares issued by subsidiary. Practical Problems.

**Lecture Periods: 75**

**Tutorial Periods:**

**Practical Periods:-**

**Total Periods: 75**

**Text Books**

**CO5**

*Dr. P. P.*

*5/11*

1. Reddy & Murthy, “Corporate Accounting”, Margham Publications, 9<sup>th</sup> Edition, 2018.
2. Hanif & Mukherjee, “Corporate Accounting”, Tata McGraw Hill, 2<sup>nd</sup> Edition, 2015.
3. R. Rajasekaran & V. Lalitha, “Corporate Accounting”, Pearson Education, 1<sup>st</sup> Edition, 2015.

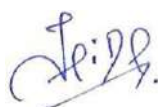
#### Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced Accounts – Vol.2”, S. Chand & Sons, 19<sup>th</sup> Edition, 2017.
2. R.L. Gupta & M. Radhaswamy, “Corporate Accounting – Vol.1”, Sultan Chand & Sons, 15<sup>th</sup> Edition, 2013.
3. P.C. Tulsian, “Corporate Accounting”, Tata McGraw Hill Education,

#### Web References

1. <https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20Auditing%20Practices.pdf>
2. <https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf>
3. <https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf>
4. <https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf>
5. <https://resource.cdn.icai.org/38483bos28154-mod1-cp2.pdf>

\* TE – Theory Exam, LE – Lab Exam



Department	<b>Commerce</b>		Programme: B.COM (Accounting & Finance)						
Semester	<b>V</b>		Course Category Code: <b>DSC</b>			*End Semester Exam Type: <b>TE</b>			
Course Code	<b>A20AFT 409</b>		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	<b>Advanced Financial Management</b>		3	0	0	3	25	75	100
<b>Prerequisite</b>	Basis of Finance Management knowledge								
<b>Course Objectives</b>	<p>To help learner to understand the application of working capital in finance.</p> <p>To enable them to understand the Receivable Management.</p> <p>To analyze and apply inventory management and computation</p> <p>To provide a detailed understanding on long-term and short-term financing.</p> <p>To enable them to understand the dividend policy and computation.</p>								
<b>Course Outcomes</b>	<i>On completion of the course, the students will be able to</i>								BT Mapping (Highest Level)
	<b>CO1</b>	Estimate Working Capital Needs of a business enterprise							<b>K1</b>
	<b>CO2</b>	Analyse the investment in receivable							<b>K2</b>
	<b>CO3</b>	Estimate the techniques of inventory							<b>K3</b>
	<b>CO4</b>	Analyse the long-term and short-term financing needs and options.							<b>K4</b>
	<b>CO5</b>	Develop an appropriate dividend policy and decision.							<b>K5</b>
<b>UNIT-I</b>	<b>WORKING CAPITAL MANAGEMENT</b>					<b>Periods: 12</b>			
	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.								<b>CO1</b>
<b>UNIT-II</b>	<b>RECEIVABLE MANAGEMENT</b>					<b>Periods: 12</b>			
	Meaning of Receivables - Objective of maintaining Receivables - Cost of maintaining Receivables - Factors determining size of investment in Receivables – Dimensions of Receivable.								<b>CO2</b>
<b>UNIT-III</b>	<b>INVENTORY MANAGEMENT</b>					<b>Periods: 12</b>			
	Meaning of Inventory - Benefits of Holding Inventories - Risks and Costs Associated with Inventories - Objectives of Inventory Management -Techniques of Inventory Management -Problems in Inventory Management.								<b>CO3</b>
<b>UNIT-IV</b>	<b>LONG-TERM AND SHORT-TERM FINANCING</b>					<b>Periods: 12</b>			
	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.								<b>CO4</b>
<b>UNIT-V</b>	<b>DIVIDEND POLICY</b>					<b>Periods: 12</b>			
	Introduction – objectives of dividend policy- stability of dividends – forms of dividends-issues in dividend policy-dividend relevance: Walter’s model-Gordon’s model.								<b>CO5</b>
<b>Lecture Periods: 60</b>			<b>Tutorial Periods:</b>			<b>Practical Periods:-</b>		<b>Total Periods: 60</b>	
<b>Text Books</b>									
4. S.K. Sharma & Rachan Sareen, “Fundamentals of Financial Management”, SultanChand, 3 <sup>rd</sup> Edition, 2019.									

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5. S.N. Maheswari, "Financial Management", Sultan Chand & Sons, 15<sup>th</sup> Edition, 2020.
6. V.R. Palanivel, "Financial Management", S. Chand & Co Ltd., 12<sup>th</sup> Edition, 2019.

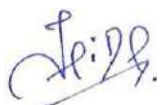
#### Reference Books

4. I.M. Pandey, "Financial Management", Pearson Education, 1<sup>st</sup> Edition, 2021.
5. Prasanna Chandra, "Financial Management", 7<sup>th</sup> Edition.
6. Khan & Jain, "Financial Management", 5<sup>th</sup> Edition.

#### Web References

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

\* TE – Theory Exam, LE – Lab Exam



Department	Commerce	Programme: <b>B.COM (Accounting &amp; Finance)</b>						
Semester	IV	Course Category Code: <b>DSC</b> *End Semester Exam Type: <b>TE</b>						
Course Code	<b>A20AFT 410</b>	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	<b>Corporate Law</b>	3	0	0	3	25	75	100
<b>Prerequisite</b>	Basic law Concepts							
<b>Course Objectives</b>	<p>To understand different kinds of companies, and the steps involved in the formation of a joint stock company.</p> <p>To explain the contents of memorandum and articles of association and the procedure for the alteration of its contents.</p> <p>To comprehend the meaning and types of shares and share capital.</p> <p>To compare different types of members and company directors, as well as their appointment procedure.</p> <p>To show an understanding on different types of company meetings, and winding-up.</p>							
<b>Course Outcomes</b>	<i>On completion of the course, the students will be able to</i>						BT Mapping (Highest Level)	
	<b>CO1</b>	Express the steps involved in the formation of a joint stock company.					<b>K1</b>	
	<b>CO2</b>	Demonstrate an understanding of vital documents for company incorporation and the alteration procedure.					<b>K2</b>	
	<b>CO3</b>	Explain different types of shares and share capital, and the related guidelines.					<b>K3</b>	
	<b>CO4</b>	Demonstrate complete understanding on Company Membership and Directors					<b>K4</b>	
	<b>CO5</b>	Describe the procedure involved in the conduct of different types of company meetings and indifferent types of winding-up of companies.					<b>K5</b>	
<b>UNIT-I</b>	<b>FORMATION OF A COMPANY</b>				<b>Periods: 12</b>			
	Definition of a company – characteristics – One Person Company; Kinds of Companies - Formation of Company – Incorporation – Documents to be filed with the Registrar – Certificate of Incorporation – Effects of Registration – Promoter; Duties and Liabilities of Promoters – Preliminary contracts.						<b>CO1</b>	
<b>UNIT-II</b>	<b>MEMORANDUM OF ASSOCIATION</b>				<b>Periods: 12</b>			
	Memorandum of Association – Significance - Contents – Alteration. Articles of Association – contents – Alteration, Distinction between MoA and AoA; Doctrine of constructive notice – Indoor management – Ultra Vires; Prospectus – Contents – Red herring prospectus – Shelf prospectus – misstatement in prospectus and their consequences - statement in lieu of prospectus – deemed prospectus – commencement of business – minimum subscription.						<b>CO2</b>	
<b>UNIT-III</b>	<b>CAPITAL OF THE COMPANY</b>				<b>Periods: 12</b>			
	Share – Meaning and Types – Shares and Stock - Share capital – meaning – kinds – certification of Shares - Calls on Shares – Forfeitures of shares – alteration of capital – reduction of capital – procedures for reduction of capital – application of premium received and prohibition on discount on shares – Right shares – guidelines for issue of fresh capital – Bonus shares. Debentures – Kindsof Debentures – Procedures for issue of debentures.						<b>CO3</b>	

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<b>UNIT-IV</b>	<b>MEMBERSHIP AND ADMINISTRATION</b>	<b>Periods: 12</b>	<b>CO4</b>
<p>Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.</p>			
<b>UNIT-V</b>	<b>MEETINGS AND WINDING UP</b>	<b>Periods: 12</b>	<b>CO5</b>
<p>Company Meetings – Board Meetings, Committee Meetings &amp; Shareholders Meetings. Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Chairman, Businesses at the meeting, Poll, Resolution, Minutes, Proxies. Winding up of Companies: modes of winding up – Company Liquidator.</p>			
<b>Lecture Periods: 60</b>	<b>Tutorial Periods:</b>	<b>Practical Periods:-</b>	<b>Total Periods: 60</b>
<b>Text Books</b>			
7. Parul Gupta, “Legal Aspects of Business: Concepts and Applications”, Vikas Publishing House, 2 <sup>nd</sup> Edition, 2019.			
8. G.K. Varshney, “Company Law and Secretarial Practice”, Sahitya Bhawan Publications, 3 <sup>rd</sup> Edition, 2017.			
9. M.C. Kuchhal, “Modern Indian Company Law”, Mahavir Publication, 28 <sup>th</sup> Edition, 2019.			
<b>Reference Books</b>			
7. N.D. Kapoor, “Company Law and Secretarial Practice”, Sultan Chand and Sons, 31 <sup>st</sup> Edition, 2020.			
8. Avtar Singh, “Company Law”, Eastern Law House, 17 <sup>th</sup> Edition, 2018.			
9. R.S.N.Pillai and Bagavathi, ”Business Law”, S.Chand and Company,			
10. S.K. Tuteja, “Company Secretarial Practice”, Sultan Chand and Sons, 14 <sup>th</sup> Edition, 2019.			
11. P.P.S.Gogna, “A Text Book of Company Law”, Himayala Publishing House, 7 <sup>th</sup> Edition, 2019.			
12. P.K.Ghosh & Dr.V.Balachandran, “Outline of Company Secretary Practice”, VikasPublishers, 3 <sup>rd</sup> Edition, 2018.			
<b>Web References</b>			
11. <a href="https://gurukpo.com/Content/B.Com/Company_law_&amp;_Sec._Practice.pdf">https://gurukpo.com/Content/B.Com/Company_law_&amp;_Sec._Practice.pdf</a>			
12. <a href="https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf">https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf</a>			
13. <a href="https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/company-law-secretarial-practice-notes/3321256/view">https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/company-law-secretarial-practice-notes/3321256/view</a>			
14. <a href="https://www.icsi.edu/media/webmodules/CompanyLaw.pdf">https://www.icsi.edu/media/webmodules/CompanyLaw.pdf</a>			
15. <a href="https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf">https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf</a>			

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Department	<b>Commerce</b>		Programme: <b>B.COM (Accounting &amp; Finance)</b>						
Semester	<b>V</b>		Course Category Code: <b>IDC</b>			*End Semester Exam Type: <b>TE</b>			
Course Code	<b>A20AFD404</b>		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	<b>Entrepreneurship Development and Start Ups</b>		3	0	0	3	25	75	100
<b>Prerequisite</b>	Entrepreneurial programme awareness								
<b>Course Objectives</b>	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.								
<b>Course Outcomes</b>	<i>On completion of the course, the students will be able to</i>							BT Mapping	
	<b>CO1</b>	Familiarize with the concepts of entrepreneurship.						(Highest Level)	
	<b>CO2</b>	Analyze the business environment in order to identify business opportunities.						<b>K1</b>	
	<b>CO3</b>	Understand the institutional support to entrepreneurial development.						<b>K2</b>	
	<b>CO4</b>	Understand the ethical challenges and social responsibility in a business setting.						<b>K3</b>	
	<b>CO5</b>	Demonstrate the ability to create business plan and interpret their own business plan.						<b>K4</b>	
<b>UNIT-I</b>	<b>Introduction</b>					<b>Periods: 12</b>			
Concept of Entrepreneurship - Meaning, Definition, Characteristics and Need for Entrepreneurship - Entrepreneur - Meaning, Definition, Scope, Need, Function and Types of Entrepreneurs --Factors that contribute to the growth of Entrepreneurship - Internal and External factors - Entrepreneur vs Entrepreneurship, Entrepreneur vs Manager, Entrepreneur vs. Intrapreneur								<b>CO1</b>	
<b>UNIT-II</b>	<b>Enterprise Launching</b>					<b>Periods: 12</b>			
Opportunity Identification and Selection -Idea Generation and Screening of Business Idea, Sources of Business Idea, Evaluation of Business Idea, Selection of Business Idea Business Plan – Meaning, Contents and Significance of Business Plan- Business Plan Process, Advantages of Business Planning- Environmental Analysis - Scanning, SWOT Analysis								<b>CO2</b>	
<b>UNIT-III</b>	<b>Project formulation and Identification</b>					<b>Periods: 12</b>			
Project Identification and Classification-Meaning, Contents and Significance of Project Report- Project Cost Analysis-Meaning of Project Formulation - Meaning, Concept, Elements and Stages in Project Formulation.								<b>CO3</b>	
<b>UNIT-IV</b>	<b>Preparation for Entrepreneurial Ventures</b>					<b>Periods: 12</b>			
Financing of Enterprise – Meaning, Need, Sources and Structure of Financial Planning-Legal aspects– Identifying Legal Constraints, Handling Legal Issues-Institutions assisting Enterprise-Need for Institutional Finance. National level and State level Institutions – IFCI, ICICI, IDBI, SIDBI, SFC, SIPCOT, SIDCO-Lease Financing and								<b>CO4</b>	

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Venture Capital.			
<b>UNIT-V</b>	<b>Selection of Form of Business Ownership</b>	<b>Periods: 12</b>	
Choice of Organization - Meaning, Importance of Choosing the Form of Organization and Functions- Factors Determining the Choice of Ownership-E-Commerce and Small Enterprises-Role of Central and State Government in promoting Entrepreneurship – Incentives, Subsidies and Grants offered by Central and State Government.			<b>CO5</b>
<b>Lecture Periods: 60</b>	<b>Tutorial Periods:</b>	<b>Practical Periods:-</b>	<b>Total Periods: 60</b>
<b>Text Books</b>			
10. C.B.Gupta & N.P.Srinivasan, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 2013.			
11. S.S. Khanka, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 1999.			
12. E. Gordon & K. Natarajan, "Entrepreneurship Development", Himalaya Publishing house, 5th edition, 2015.			
<b>Reference Books</b>			
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.			
<b>Web References</b>			
16. <a href="https://www.crectirupathi.com/entrepreneurialdevelopment-notes/">https://www.crectirupathi.com/entrepreneurialdevelopment-notes/</a>			
17. <a href="http://simplynotes.in/entrepreneurialdevelopment">http://simplynotes.in/entrepreneurialdevelopment</a>			
18. <a href="https://lecturenotes.in/subject/35/entrepreneurship-development-ed">https://lecturenotes.in/subject/35/entrepreneurship-development-ed</a>			
19. <a href="http://msme.gov.in/allschemes">http://msme.gov.in/allschemes</a>			
20. <a href="http://www.mbaexamnotes.com/businessidea.html">http://www.mbaexamnotes.com/businessidea.html</a>			

\* TE – Theory Exam, LE – Lab Exam

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Department	<b>COMMERCE</b>			Programme : B.Com ( Accounting & Finance)				
Semester	<b>IV</b>			Course Category Code: DSE	*End Semester Exam Type: TE			
Course Code	<b>A20AFE401 / A20CMD405</b>			Periods/Week			Credit	Maximum Marks
				L	T	P	C	CAM
Course Name	<b>INTRODUCTORY BUSINESS ANALYTICS</b>			<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>25</b> <b>75</b> <b>100</b>
Prerequisite	Basic statistics concepts							
Course Objectives	<ul style="list-style-type: none"> <li>To explain introduction of business analytics.</li> <li>To understand the concept of data sampling.</li> <li>To be familiar with data collection.</li> <li>To evaluate the concept of data visualization.</li> <li>To demonstrate descriptive analysis</li> </ul>							
Course Outcomes	<i>On completion of the course, the students will be able to</i>							BT Mapping (Highest Level)
	CO1	Demonstrate their conceptual understanding in business analytics.						K1
	CO2	Understand the concept of data sampling.						K2
	CO3	Demonstrate their ability in data collection.						K3
	CO4	Develop their skills and ability in data visualization						K4
	CO5	Work with descriptive analysis						K5
UNIT-I	<b>INTRODUCTION TO BUSINESS ANALYTICS</b>					<b>Periods: 6 Hrs</b>		
Business Analytics – Meaning and Significance – Components of Business Analytics – Business Analytics and Data Analytics – Business Analytics and Data Science – Business Analytics and Business Intelligence – How business analytics works – Types of Business Analytics.								<b>CO1</b>
UNIT-II	<b>DATA SAMPLING</b>					<b>Periods: 9 Hrs</b>		
Sample – Meaning and Definition – Sampling – Meaning and Definition – Types and Methods of Sampling – Sample Size – Meaning and Significance – Methods of determining appropriate sample size – Online sampling – Issues and Precautions – Probabilistic and Non-Probabilistic Sampling – When to apply each type. Sampling Error – Meaning and Computation – Type I and Type II Errors – Measures to reduce sampling errors in research.								<b>CO2</b>
UNIT-III	<b>DATA COLLECTION</b>					<b>Periods: 12 Hrs</b>		
Meaning and Types of Data – Quantitative and Qualitative Data; Primary and Secondary Data - Methods of Primary Data Collection – Survey method, Interview method, and Observation method. Questionnaire – Meaning and Importance – Issues and Precautions in Questionnaire Construction – Do’s and Don’ts in Questionnaire Framing – Validating a Questionnaire – Pilot-testing – Modifying the questionnaire based on pilot study. Interview method – meaning and appropriateness – Interview Schedule – construction. Focus Group Discussions – Meaning and Procedure. Observation method – Meaning and Usefulness of Observation method in research data collection. Practical Exercises in Developing and								<b>CO3</b>

Validating Questionnaires.				
<b>UNIT-IV</b>	<b>DATA VISUALIZATION</b>		<b>Periods: 9 Hrs</b>	
Data Visualization – Meaning and Importance – Presentation of Data in the form of Tables, Diagrams and Charts – Preparation of Tables from Data – Diagrams – Types and usefulness – Charts and Graphs – Types and appropriateness. Bar Diagram – Subdivided Bar Diagram – Clustered Bar Diagram – Column – Clustered Column – Histogram – Line Diagram – Pie / Doughnut – Area Diagram – Radar Diagram – Box & Whisker Diagram – Waterfall Diagram. Modern Tools and Software for Data Visualization – Tableau Public – Microsoft Power BI – Chartbuilder – Information is beautiful – Open.				<b>CO4</b>
<b>UNIT-V</b>	<b>DESCRIPTIVE ANALYTICS</b>		<b>Periods: 9 Hrs</b>	
Descriptive Analytics – Meaning and Utility – Advantages of Descriptive Analytics – Tools of Descriptive Analytics: Numerical Tools and Graphical Tools. Numerical Tools – Frequency Table, Mean, Median, Mode, Quartiles, Percentiles, Range, Standard Deviation, Variance, Coefficient of Variation, Skewness and Kurtosis. Graphical Tools – Histogram, Box Plot, Probability Plot, Scatter Plot, Bar Chart and Pie Chart.				<b>CO5</b>
<b>Lecture Periods: 45</b>	<b>Tutorial Periods: -</b>	<b>Practical Periods: -</b>	<b>Total Periods: 45</b>	
<b>Text Books</b>				
1. U. Dinesh Kumar, “Business Analytics”, Wiley Publication, 6 th Edition, 2017.				
2. R.N.Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley Publishers, 2nd Edition, 2016.				
3. R.Evans James, “Business Analytics”, Pearson Education, 2 nd Edition, 2017				
<b>Reference Books</b>				
1. S.Christian Albright, Wayne L. Winston, “Business Analytics: Data analysis and decision making”, Cengage Learning, 6th Edition, 2016.				
2. Jeffrey D Camm, “Essentials of Business Analytics”, Southwestern Publishers, 5 th Edition, 2015.				
3. C.R. Kothari, “Research Methodology”, New Age International, 4 th Edition, 2004.				
<b>Web References</b>				
1. <a href="https://www.omnisci.com/technical-glossary/business-analytics">https://www.omnisci.com/technical-glossary/business-analytics</a>				
2. <a href="https://searchbusinessanalytics.techtarget.com/definition/business-analytics-BA">https://searchbusinessanalytics.techtarget.com/definition/business-analytics-BA</a>				
3. <a href="https://www.questionpro.com/blog/sample/">https://www.questionpro.com/blog/sample/</a>				
4. <a href="https://informationisbeautiful.net/beautifulnews/">https://informationisbeautiful.net/beautifulnews/</a>				
5. <a href="https://opentextbc.ca/researchmethods/chapter/constructing-survey-questionnaires/">https://opentextbc.ca/researchmethods/chapter/constructing-survey-questionnaires/</a>				
6. <a href="https://help.xlstat.com/s/article/which-descriptive-statistics-tool-should-you-choose?language=en_US#:~:text=The%20type%20of%20statistical%20methods,as%20central%20tendencies%20and%20dispersion.">https://help.xlstat.com/s/article/which-descriptive-statistics-tool-should-you-choose?language=en_US#:~:text=The%20type%20of%20statistical%20methods,as%20central%20tendencies%20and%20dispersion.</a>				

\* TE – Theory Exam, LE – Lab Exam

Department	<b>COMMERCE</b>			Programme : <b>B.Com ( Accounting &amp; Finance)</b>						
Semester	<b>IV</b>			Course Category Code: SEC		*End Semester Exam Type: -				
Course Code	<b>A20AFS404</b>			Periods/Week		Credit	Maximum Marks			
				L	T	P	C	CAM	ESE	TM
Course Name	<b>DESIGN THINKING</b>			<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>100</b>	<b>-</b>	<b>100</b>
Course Objectives	<ul style="list-style-type: none"> <li>To understand the design thinking concepts and principles.</li> <li>To find the design thinking methods in every stage of the problem.</li> <li>To learn the different phases of design thinking</li> <li>To apply various methods in design thinking to different problems</li> <li>To develop the future thinking ideas</li> </ul>									
	<b>On completion of the course, the students will be able to</b>									
	BT Mapping									
	(Highest Level)									
	Course Outcomes	<b>CO1</b>	Demonstrate their understanding their design thinking concepts and principles.						<b>K1</b>	
<b>CO2</b>		Develop their findings of design thinking methods in every stage of the problem.						<b>K2</b>		
<b>CO3</b>		Develop their learning skills of different phases of design thinking						<b>K3</b>		
<b>CO4</b>		Determine their various methods in design thinking to different problems.						<b>K4</b>		
<b>CO5</b>		Develop their ideas of future thinking.						<b>K5</b>		
<b>UNIT-I</b>	<b>INTRODUCTION</b>						<b>Periods: 6 Hrs</b>			
Why Design? - Four Questions, Ten Tools - Principles of Design Thinking - The process of Design Thinking - How to plan a Design Thinking project.										
<b>UNIT-II</b>	<b>UNDERSTAND, OBSERVE AND DEFINE THE PROBLEM</b>						<b>Periods: 6 Hrs</b>			
Search field determination - Problem clarification - Understanding of the problem – Problem analysis - Reformulation of the problem - Observation Phase - Empathetic design - Tips for observing - Methods for Empathetic Design - Point-of-View Phase - Characterization of the target group - Description of customer needs.										
<b>UNIT-III</b>	<b>IDEATION AND PROTOTYPING</b>						<b>Periods: 6 Hrs</b>			
Ideate Phase - The creative process and creative principles - Creativity techniques - Evaluation of ideas - Prototype Phase - Lean Startup Method for Prototype Development - Visualization and presentation techniques.										
<b>UNIT-IV</b>	<b>TESTING AND IMPLEMENTATION</b>						<b>Periods: 6 Hrs</b>			
Test Phase - Tips for interviews - Tips for surveys - Kano Model - Desirability Testing - How to conduct workshops - Requirements for the space - Material requirements - Agility for Design Thinking.										
<b>UNIT-V</b>	<b>FUTURE</b>						<b>Periods: 6 Hrs</b>			
Design Thinking meets the corporation – The New Social Contract – Design Activism – Designing tomorrow										
<b>Lecture Periods: 30</b>		<b>Tutorial Periods: -</b>		<b>Practical Periods: -</b>		<b>Total Periods: 30</b>				
<b>TextBooks</b>										
<ol style="list-style-type: none"> <li>Christian Mueller-Roterberg, Handbook of Design Thinking - Tips &amp; Tools for how to design thinking,2018.</li> <li>Designing for Growth: a design thinking tool kit for managers By Jeanne Liedtka and Tim Ogilvie,2019.</li> <li>Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation by Tim Brown,2019.</li> </ol>										
<b>ReferenceBooks</b>										
<ol style="list-style-type: none"> <li>Johnny Schneider, "Understanding Design Thinking, Lean and Agile", O'Reilly Media, 2017.</li> <li>Roger Martin, "The Design of Business: Why Design Thinking is the Next Competitive Advantage", Harvard Business Press, 2009.</li> </ol>										

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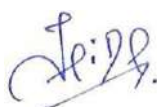
3. Hasso Plattner, Christoph Meinel and Larry Leifer (eds), "Design Thinking: Understand – Improve – Apply", Springer, 2011

**Web References**

1. <http://ajjuliani.com/design-thinking-activities/>
2. <https://venturewell.org/class-exercises>
3. <https://www.interaction-design.org/literature/article/5-stages-in-the-design-thinking-process>
4. <https://www.invisionapp.com/inside-design/what-is-design-thinking>

\* TE – Theory Exam, LE – Lab Exam

<b>A20AFC404</b>	<b>Tally- GST and TDS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Hrs</b>
		0	0	4	0	40
<p>Students shall choose an International certification course offered by the reputed organizations like Google, Microsoft, Information Technology Specialist, Project Management Institute, Adobe, CISCO Networking Academy, AWS Academy, Tally and Autodesk, Eplan, etc. The duration of the course is 40 hours specified in the curriculum, which will be offered through Centre of Excellence.</p> <p>Pass /Fail will be determined on the basis of participation, attendance, performance and completion of the course.</p> <p>If a candidate Fails, he/she has to repeat the course in the subsequent years. Pass in this course is mandatory for the award of degree.</p>						



*Dr. P. P.*

B.Com Accounting and Finance

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Department	<b>Commerce</b>		Programme: B.Com A& F						
Semester	<b>V</b>		Course Category Code: DSC			End Semester Exam Type: <b>TE</b>			
Course Code	A20CMT512		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	<b>Cost Accounting</b>		3	1	0	4	<b>25</b>	<b>75</b>	<b>100</b>
Prerequisite	Basic Accounting Knowledge								
<b>Course Objective</b>	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 the preparation of Costing								
	To compute the operating cost and contract costing								
Course Outcome		<b>On completion of the course, the students will be able to</b>						BT Mapping (Highest Level)	
	<b>CO1</b>	Analyze the concepts of cost accounting and preparation of cost sheet.						K3	
	<b>CO2</b>	Gain the knowledge on different types of Stock Level, Economic Order Quantity and Methods of valuation of Material.						K3	
	<b>CO3</b>	Compute the labor cost, remuneration, incentives and allocation & apportionment of overheads to production & service departments.						K3	
	<b>CO4</b>	Gain the knowledge on different types of process accounting						K3	
	<b>CO5</b>	Solve the problems in operating costing and contract costing						K3	
<b>UNIT-I</b>	<b>INTRODUCTION AND COST SHEET</b>					<b>Periods: 15</b>			
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.								<b>CO1</b>	
<b>UNIT-II</b>	<b>MATERIALS: ISSUES AND CONTROL</b>					<b>Periods: 15</b>			
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.								<b>CO2</b>	
<b>UNIT-III</b>	<b>LABOUR AND OVERHEADS COSTS</b>					<b>Periods: 15</b>			



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. **CO3**

**UNIT-IV** | **PROCESS COSTING** | **Periods: 15**

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 **CO4**

**UNIT-V** | **OPERATING AND CONTRACT COSTING** | **Periods: 15**

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. **CO5**

**Lecture Periods: 60** | **Tutorial Periods:15** | **Practical Periods:** | **Total Periods: 75**

**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 Edition2017- 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.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005

**Web References**

1. <https://www.dynamicutorialsandservices.org/2018/10/management-accounting-notes.html>
2. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522auMarginal%20Costing-2.pdf>
3. <https://corp.oratefinanceinstitute.com/resources/knowledge/finance/cash-flow/>
4. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-BudgetaryControl-Sem-IV.pdf>

**Evaluation Method**

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10	5	5	5	5	75	100



Academic Curriculum and Syllabi (R2020)

Department	<b>Commerce</b>		Programme: B.Com Accounting and Finance						
Semester	<b>V</b>		Course Category Code: DSC			End Semester Exam Type: <b>TE</b>			
Course Code	A20AFT512		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	<b>Income Tax Law and Practice-I</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
Prerequisite	<b>Basis knowledge on income tax and its practices</b>								
Course Objective	To develop the knowledge of basic income tax concepts for computation of income tax.								
	To handle the application of residential status								
	To familiarize with charging of income tax to salaried people								
	To help students to acquaint with application of charging income tax to house property								
	To develop the knowledge of charging income tax to business or profession								
	<b>On completion of the course, the students will be able to</b>						BT Mapping (Highest Level)		
Course Outcomes	<b>CO1</b>	Acquire the complete knowledge of basic concepts of income tax.					K3		
	<b>CO2</b>	Compute the taxable income under salary					K3		
	<b>CO3</b>	Compute the deductions under salary					K3		
	<b>CO4</b>	Analyse the assessment procedure for Income under house property					K3		
	<b>CO5</b>	Calculate the Income from business or profession					K3		
<b>UNIT-I</b>	<b>INTRODUCTION</b>					<b>Periods: 12</b>			
Basic concepts: Assessee, income, period of assessment (Previous year, Assessment year), Structure to compute tax liability, Basis of charge and rates of tax , Maximum Marginal Rate								<b>CO1</b>	
<b>UNIT-II</b>	<b>RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME</b>					<b>Periods: 12</b>			
Residential status and tax incidence , Test for Residence of Individuals , HUF , Companies , Firm , AOP/BOI , Income received or deemed to be received in India , Income deemed to Accrue or arise in India.								<b>CO2</b>	
<b>UNIT-III</b>	<b>INCOME FROM SALARY</b>					<b>Periods: 12</b>			
Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.								<b>CO3</b>	
<b>UNIT-IV</b>	<b>INCOME FROM HOUSE PROPERTY</b>					<b>Periods: 12</b>			

Computation of income under the head 'Income from House property, Basis of Charge , Determination of Annual Value , Deductions from Net Annual Value [Section 24] , Inadmissible deductions [Section 25] , Treatment of unrealized rent/Arrear of rent [Section 25A] – Properties owned by Co-owners [Section 26] – Deemed Ownership [Section 27] – House Property Income Exempt from Tax – Practical Problems.				<b>CO4</b>
<b>UNIT-V</b>	<b>PROFITS AND GAINS FROM BUSINESS OR PROFESSION</b>			<b>Periods: 12</b>
Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession				<b>CO5</b>
<b>Lecture Periods: 60</b>	<b>Tutorial Periods:</b>	<b>Practical Periods:</b>	<b>Total Periods: 60</b>	
<b>Text Books</b>				
<ol style="list-style-type: none"> <li>1. Naveen Mittal – Principles of Income Tax Law &amp; Practice – Cengage New Delhi</li> <li>2. T. Srinivasan – Income Tax &amp; Practice – Vijay Nicole Imprints Private Limited , Chennai</li> <li>3. Vinod, K.Singhania, Students Guide to IncomeTax, Taxman Publications Pvt. Ltd.</li> <li>4. Mehrotra- Income Tax Law&amp;Accounts, Goyal, Sathiya Bhavan Publications.</li> </ol>				
<b>Reference Books</b>				
<ol style="list-style-type: none"> <li>1. Gaur &amp; Narang, Income Tax Law &amp; Practice, Kalyani Publishers.</li> <li>2. Reddy,T.S. &amp; Hariprasad Reddy, Y, Income Tax Theory, Law &amp; Practice, Margham Publications, Chennai.</li> <li>3. Murthy.A, Income Tax Law &amp; Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai</li> <li>4. Hariharan N, Income Tax Law &amp; Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai</li> </ol>				
<b>Web References</b>				
<ol style="list-style-type: none"> <li>1. <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a></li> <li>2. <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a></li> <li>3. <a href="http://www.onlineservices.tin.egov-nsdl.com">www.onlineservices.tin.egov-nsdl.com</a></li> <li>4. <a href="http://www.cleartax.in">www.cleartax.in</a></li> </ol>				

**Evaluation Method**

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

Academic Curriculum and Syllabi (R2020)

Department	<b>Commerce</b>		Programme: B.Com Accounting and Finance						
Semester	<b>V</b>		Course Category Code: DSC			End Semester Exam Type: <b>TE</b>			
Course Code	A20AFT513		Periods / Week		Credit	Maximum Marks			
	L	T	P	C	CAM	ESE	TM		
Course Name	<b>Goods and Services Tax</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
Prerequisite	<b>Knowledge on Goods and services Tax in India</b>								
Course Objective	To effectively Gain basic knowledge on Indirect Taxation								
	To Understand the Introduction of GST								
	To give an understanding on various Registration Process of GST								
	To Know the Concept of Customs Law								
	To Comprehend the Concept of Foreign Trade Policy								
Course Outcomes	<b>On completion of the course, the students will be able to</b>						BT Mapping (Highest Level)		
	CO1	To understand the reasons behind the implementation of GST and its effect on all the sectors of Economy.						K3	
	CO2	To Know about importance of Indirect taxes and the journey of GST in India since the year 2004.						K3	
	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.						K3	
	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.						K3	
	CO5	To Know about the Appeal mechanism of GST in Tribunal.						K3	
<b>UNIT-I</b>	<b>Introduction to Indirect Taxation</b>					<b>Periods: 12</b>			
Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Different types of Indirect Taxes, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)								<b>CO1</b>	
<b>UNIT-II</b>	<b>Goods and Service Tax - Introduction</b>					<b>Periods: 12</b>			
Introduction – significance of GST – Feature and Challenges – GST in India – Taxes Subsumed under GST – Constitutional Amendments – Constitution of GST Council. Definitions: Supplier – Registration – Business – Government – CGST – Goods – Service – Supply – Aggregate Turnover – Capital Goods – Place of Business								<b>CO2</b>	
<b>UNIT-III</b>	<b>Registration of GST</b>					<b>Periods: 12</b>			
Registration: Nature – Person – Taxable Person – Person not liable to be registered Compulsorily – Time limit – Procedure – Deemed Registration – Voluntary Registration – Suo Moto Registration – Unique Identity Number – GSTIN.								<b>CO3</b>	
<b>UNIT-IV</b>	<b>Customs Law</b>					<b>Periods: 12</b>			
Introduction – Definition – Circumstances of Levy – Tax Planning vs Tax Management – Customs Tariff Act, 1975 – Types of Duties – Refund on Anti-dumping duty – Import and Export Procedure – Warehousing – Baggage and Postal Articles -								<b>CO4</b>	
<b>UNIT-V</b>	<b>Foreign Trade Policy (FTP)</b>					<b>Periods: 12</b>			

Basic Concepts of Foreign Trade Policy – Objectives – Administration and Legal Framework – Certain Definition – General Provision regarding imports and Exports – Merchandise Exports from India Scheme – Service Exports from India Scheme – EOU, EHTP, STP & BTP Schemes.				<b>CO5</b>
<b>Lecture Periods: 60</b>	<b>Tutorial Periods:</b>	<b>Practical Periods:</b>	<b>Total Periods: 60</b>	
<b>Text Books</b>				
1. Dr.H.C. Mehrotra and Prof. V.P. Agarwal, “Goods and Services Tax”, Sahitya Bhawan Publications, 8 <sup>th</sup> Edition, 2021 2. CA Vivek Kr Agarwal, “ GST Guide for Students: Making GST – Goods and Simple Tax”, Independently Published, 2020				
<b>Reference Books</b>				
1. Sanjay Malhotra, Balaji Singh Khara, Anil Sharma & Anil Kumar Gupta, “ Handbook on GST Audit by Tax Authorities”, Bloomsbury Professional India, 2 <sup>nd</sup> Edition, 2021 2. Avadesh Ojha & Satyadev Purohit, “Gst Practice Oriented Queries with Replies”, Tax Publishers, 2021				
<b>Web References</b>				
1. <a href="https://www.gst.gov.in/">https://www.gst.gov.in/</a> 2. <a href="https://cbic-gst.gov.in/">https://cbic-gst.gov.in/</a> 3. <a href="https://en.wikipedia.org/wiki/Goods_and_Services_Tax_(India)">https://en.wikipedia.org/wiki/Goods_and_Services_Tax_(India)</a>				

**Evaluation Method**

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

Academic Curriculum and Syllabi (R2020)

Department	<b>COMMERCE</b>		Programme: B.com A&F						
Semester	<b>V semester</b>		Course Category Code: DSE			End Semester Exam Type: <b>TE</b>			
Course Code	A20AFE502		Periods / Week		Credit	Maximum Marks			
	L	T	P	C	CAM	ES E	TM		
Course Name	<b>INVESTMENT MANAGEMENT</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
Prerequisite	<b>Basis on the investment and to manage it</b>								
Course Objective	To help the students be aware of the basic principles and techniques of investment management.								
	To provide a detailed understanding on risk and return concepts								
	To enable them to understand the Valuation of securities								
	To help the learner macro economy and the industry analysis								
Course Outcomes	<b>On completion of the course, the students will be able to</b>						BT Mapping (Highest Level)		
	<b>CO1</b>	The student will understand the capital market and various Instruments for Investment					K3		
	<b>CO2</b>	The learner will be able to assess the risk and return associated with investments and methods to value securities.					K3		
	<b>CO3</b>	The student will be able to analyse the Economy, Industry and Company framework for Investment Management					K3		
	<b>CO4</b>	Students can do a macro economy using GDP growth					K3		
	<b>CO5</b>	The student will learn the theories of Portfolio management and also the tools and techniques for efficient portfolio management.					K3		
<b>UNIT-I</b>	<b>Investment and Securities markets</b>					<b>Periods: 9</b>			
Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Primary Market – Factors to be considered to enter the primary market, Modes of raising funds, Secondary Market- Major Players in the secondary market, Functioning of Stock Exchanges, Trading and Settlement Procedures, Leading Stock Exchanges in India. Stock Market Indicators- Types of stock market Indices, Indices of Indian Stock Exchanges.								<b>CO1</b>	
<b>UNIT-II</b>	<b>Risk and Return Concepts:</b>					<b>Periods: 9</b>			
Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns individual security, Portfolio Risk and Return (Theory & Problems).								<b>CO2</b>	
<b>UNIT-III</b>	<b>Valuation of securities:</b>					<b>Periods: 9</b>			

Bond- Bond features, Types of Bonds, Determinants of interest rates, Bond Management Strategies, Bond Valuation, Bond Duration. Preference Shares- Concept, Features, Yields. Equity shares- Concept, Valuation, Dividend Valuation models. (Theory & Problems).				<b>CO3</b>
<b>UNIT-IV</b>	<b>Macro-Economic and Industry Analysis:</b>		<b>Periods: 9</b>	
Fundamental analysis-EIC Frame Work, Industry Analysis. Company Analysis- Financial Statement Analysis, Ratio Analysis. Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators –Moving averages, ROC, RSI, Market Indicators. (Theory only).				<b>CO4</b>
<b>UNIT-V</b>	<b>Modern Portfolio Theory:</b>		<b>Periods: 9</b>	
Markowitz Model, Sharpe's single index model, Capital Asset pricing model: Basic Assumptions, CAPM Equation, Security Market line, Extension of Capital Asset pricing Model – Capital market line, SML VS CML. Arbitrage Pricing Theory: Arbitrage, Equation, Assumption, Equilibrium, APTAND CAPM.(Theory & Problems).				<b>CO5</b>
<b>Lecture Periods: 45</b>		<b>Tutorial Periods:</b>	<b>Practical Periods:</b>	<b>Total Periods: 45</b>
<b>Text Books</b>				
<ol style="list-style-type: none"> <li>1. Investment Analysis and Portfolio management – Prasanna Chandra,3/e,TMH, 2010.</li> <li>2. Investments – ZviBodie, Kane, Marcus &amp;Mohanty, 8/e, TMH,2010.</li> <li>3. Security Analysis &amp; Portfolio Management- J Kevin, TMH</li> <li>4. Analysis of Investments &amp; Management – Reilly &amp; Brown, Cengage, 10e/2017</li> <li>5. Security Analysis &amp; Portfolio Management – Punithavathy EhavathyPandian,2/e, Vikas, 2005.</li> </ol>				
<b>Reference Books</b>				
<ol style="list-style-type: none"> <li>3. Investment analysis and portfolio management</li> <li>4. Investment management theory and practice, Dr.R.P.Rusagi, Sultan chand and sons</li> <li>5. Investment Management, security analysis, v k.Bhalla s.chand</li> <li>6. Dr.Natarajan "Investment Management", Margham publications</li> </ol>				
<b>Web References</b>				
<ol style="list-style-type: none"> <li>1. <a href="https://www.vturesource.com/vtu-syllabus/MBA/2016/3/16MBAFM303">https://www.vturesource.com/vtu-syllabus/MBA/2016/3/16MBAFM303</a></li> <li>2. <a href="https://www.vturesource.com/vtu-syllabus/MBA/2018/3/18MBAFM302">https://www.vturesource.com/vtu-syllabus/MBA/2018/3/18MBAFM302</a></li> <li>3. <a href="https://www.vturesource.com/vtu-syllabus/MBA/2020/3/20MBAFM303">https://www.vturesource.com/vtu-syllabus/MBA/2020/3/20MBAFM303</a></li> <li>4. <a href="https://www.vturesource.com/vtu-syllabus/MBA/2020/3/20MBAFM303">https://www.vturesource.com/vtu-syllabus/MBA/2020/3/20MBAFM303</a></li> <li>5. <a href="https://kessc.edu.in/bachelor-of-commerce-in-investment-management-bim/">https://kessc.edu.in/bachelor-of-commerce-in-investment-management-bim/</a></li> </ol>				

**Evaluation Method**

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10	5	5	5	5	75	100



Department	<b>Commerce</b>		Programme: B.Com Accounting and Finance							
Semester	<b>V</b>		Course Category Code: DSE			End Semester Exam Type: TE				
Course Code	A20AFE503		Periods / Week		Credit	Maximum Marks				
Course Name	<b>Strategic Management</b>		L	T	P	C	CAM	ESE	TM	
			4	0	0	4	25	75	100	
Prerequisite	<b>- knowledge on strategic management</b>									
Course Objective	To know the basics of Strategic Management									
	To understand the Business, Corporate and Global Strategies									
	To analyse the new emerging strategies in Information Communication Technology.									
	To comprehend the strategic Alliances, Corporate Strategy and Corporate Governance									
	To understand the emerging trends in Global Business Environment.									
		<b>On completion of the course, the students will be able to</b>						BT Mapping (Highest Level)		
	<b>CO1</b>	understand the basics of Strategic Management						K3		
	<b>CO2</b>	Gained knowledge about Business, Corporate and Global Strategies						K3		
	<b>CO3</b>	Familiarize the new emerging strategies in Information Communication Technology.						K3		
	<b>CO4</b>	comprehend the strategic Alliances, Corporate Strategy and Corporate						K3		
	<b>CO5</b>	understand the emerging trends in Global Business Environment						K3		
<b>UNIT-I</b>	<b>INTRODUCTION TO STRATEGIC MANAGEMENT</b>					<b>Periods: 9</b>				
	Strategy: Definition - Strategic Management Process - Levels of Strategies - Corporate, Business and Operational level, Types of Strategies - Functional Strategies, H. R. Strategy, Marketing Strategy, Financial Strategy, Operational Strategy – Benefits and Risk – Formulation of Strategy and strategic implementation.								<b>CO1</b>	
<b>UNIT-II</b>	<b>BUSINESS, CORPORATE AND GLOBAL STRATEGIES</b>					<b>Periods: 9</b>				
	Introduction to corporate Restructuring, Need for corporate restructuring and forms of corporate restructuring - Evaluation of Strategic Alternatives, Types of Strategic Alternatives like Portfolio Analysis and its techniques, SWOT Analysis, Profit Impact of Market Strategy (PIMS).								<b>CO2</b>	
<b>UNIT-III</b>	<b>New Emerging Strategies in Information Communication Technology (ICT)</b>					<b>Periods: 9</b>				
	Concept of Outsourcing, Strategic Reasons of growing Outsourcing in India - Meaning of Management Information System (MIS), Strategic MIS, Characteristics of Strategic MIS System and Barriers to Successful Development of Strategic MIS System.								<b>CO3</b>	
<b>UNIT-IV</b>	<b>Strategic Alliances, Corporate Strategy and Corporate Governance</b>					<b>Periods: 9</b>				

Meaning of Strategic Alliances, Types and Structure - Problems in Indian Strategic Alliances - Meaning of Corporate Strategy, Corporate Level Strategies - Mergers and Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Liquidation.				<b>CO4</b>
<b>UNIT-V</b>	<b>Emerging Trends in Global Business Environment</b>			<b>Periods: 9</b>
Strategies for growing green economies - Strategies for Governing Public Private Participation of Business Sector in India - Meaning of Corporate Social Responsibility ((CSR), Strategies of linking CSR with Profit and Sustainability for obtaining business benefits.				<b>CO5</b>
<b>Lecture Periods: 45</b>	<b>Tutorial Periods:</b>	<b>Practical Periods:</b>	<b>Total Periods: 45</b>	
<b>Text Books</b>				
1. Strategic Management and Competitive Advantage – Concepts - Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi.				
2. Globalization, Liberalization and Strategic Management - V. P. Michael.				
3. Business Policy and Strategic Management - Sukul Lomash and P. K. Mishra, Vikas Publishing House Pvt. Ltd., New Delhi.				
4.L.M. Prasad : Strategic Management; Sultan Chand & Sons, New Delhi				
5. Upendra Kachru : Strategic Management; McGraw Hill Education (India) Pvt Ltd				
<b>Reference Books</b>				
1. Strategic Management - Thomas L. Wheelers & J David Hunger Addison, Wesley publishers.				
2. Strategic Management - A Multi Perspective Approach, Edited by Mark Jenkins & Veroruque Ambrosini Palgrave.				
3. Measuring the Success of Technology-Based Strategic Business Units – Dvir&Shenhar				
4. Ansoff H. Igor, Corporate Strategy: An Analytical Approach to Business Policy for Growth and Expansion, McGraw – Hill, NewYork, 1965.				
5. Andrews, Kenneth R., The Concept of Corporate Strategy, Dow – Jones – Irwin, Homewood (Illinois), 1971				
<b>Web References</b>				
1. <a href="https://www.investopedia.com/terms/s/strategic-management.asp">https://www.investopedia.com/terms/s/strategic-management.asp</a>				
2. <a href="https://www.shiksha.com/online-courses/articles/strategic-management-definition-importance-and-objectives/">https://www.shiksha.com/online-courses/articles/strategic-management-definition-importance-and-objectives/</a>				
3. <a href="https://www.icai.org/post.html?post_id=17766">https://www.icai.org/post.html?post_id=17766</a>				
4. <a href="https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-SMA&amp;IT-PDF%20FILE.pdf">https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-SMA&amp;IT-PDF%20FILE.pdf</a>				

**Evaluation Method**

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100



Department	<b>Commerce</b>		Programme:B.Com A&F						
Semester	<b>V</b>		CourseCategoryCode :DSE			End SemesterExamType: <b>TE</b>			
CourseCode	A20AFE504		Periods/Week		Credit	MaximumMarks			
			L	T	P	C	CAM	ES E	TM
Course Name	<b>Financial Reporting and Analysis</b>		4	0	0	4	<b>25</b>	<b>75</b>	<b>100</b>
Prerequisite	Basis of financial reporting and analysis- commerce								
Course Objective	To study conceptual framework of financial reporting								
	To Understand the Financial Statements auditor reports based on cash flow statement and financial position								
	To elicit elements of Financial Statement to the As-2, AS-9, AS-10, AS-22, AS-26 and AS -19								
	To Understanding the Analysis and Interpretation of Financial Statements								
	To know the Concepts of Accounting Standards in India and IFRS								
Course Outcome	<b>On completion of the course, the students will be able to</b>						BT Mapping (Highest Level)		
	<b>CO1</b>	Gained knowledge about the overview of Financial Reporting					<b>K3</b>		
	<b>CO2</b>	Understand the Indian Accounting Standards (Ind As)					<b>K3</b>		
	<b>CO3</b>	Conceptual Framework of Financial Reporting.					<b>K3</b>		
	<b>CO4</b>	Overview of Financial Statements of Companies					<b>K3</b>		
	<b>CO5</b>	Analysis of Accounting Standards in India and IFRS					<b>K3</b>		
<b>UNIT-I</b>	<b>Basics of Financial Reporting</b>					<b>Periods:9</b>			
Purpose of financial reporting - Users of Financial reports - Conceptual Framework of financial reporting (Objectives, qualitative features, standards)								<b>CO1</b>	
<b>UNIT-II</b>	<b>Understanding Financial Statements</b>					<b>Periods:9</b>			
Structure of financial statements: Introduction, statements of Financial Position (Balance Sheet), Statement of Earnings (Profit and Loss Statement), Cash Flow Statement AS-3 - Additional Disclosure Statements - Overview - Need for Additional Statements - Auditor's Report - Director's Report - Disclosure in Corporate Governance Report with reference to Board of Directors, Audit Committee, Remuneration Committee, Grievance Committee, General Body Meeting and other disclosures.								<b>CO2</b>	
<b>UNIT-III</b>	<b>Elements of Financial Statement</b>					<b>Periods:9</b>			
AS-2 Valuation of inventories - AS-9 Revenue Recognition - AS-10 Accounting for Fixed Asset - AS-22 Accounting for taxes on Income - AS-26 Accounting for Intangible Assets - AS-19 Leases.								<b>CO3</b>	
<b>UNIT-IV</b>	<b>Analysis and Interpretation of Financial Statements</b>					<b>Periods:9</b>			

Ratio Analysis - Liquidity - Solvency - Activity - Profitability Analysis - Comparative and Common Size Analysis (Vertical and Horizontal Analysis) - Expanded Analysis - Financial Ratios used in Annual Reports - Management use of Financial Analysis - Graphing Financial Information.			<b>CO4</b>
<b>UNIT-V</b>	<b>Accounting Standards in India and IFRS</b>	<b>Periods: 9</b>	
Introduction of Indian Accounting Standards - Concept of accounting standard meaning of accounting standard - Nature of accounting standard - Objectives of accounting standards - Advantages of accounting standards - Disadvantages of accounting standards - Accounting standard board in India - Applicability of Indian Accounting standards - Procedure for issuing accounting standard in India - AS-1 Disclosure of Accounting policies.			<b>CO5</b>
<b>Lecture Periods: 45</b>	<b>TutorialPeriods:</b>	<b>PracticalPeriods:</b>	<b>TotalPeriods: 45</b>
<b>TextBooks</b>			
<ol style="list-style-type: none"> <li>1. Dr. Jayanta Ghosh- Tee Dee Publications</li> <li>2. Meenu guptha hersheen and Kaur Rekha Gupta</li> <li>3. Dr. Jayanta Ghosh Tee dee publication</li> <li>4. Dr. Shailesh Kediya , Dr. Jaspal Gidwani Thakur Publication Pvt.Ltd.</li> </ol> <p>T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi</p>			
<b>Reference Books</b>			
<ol style="list-style-type: none"> <li>1. Jain S. P., &amp; Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.</li> <li>2. P.C. Tulsian &amp; Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.</li> <li>3. Taxmann's Students' Guide to Accounting Standards by Dr. D.S. Rawat (Author), CA Nozer Shroff.</li> <li>4. M.C. Shukla, T.S. Grewal &amp; S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand &amp; Sons, 19th Edition, 2017.</li> <li>5. Maheshwari &amp; Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018</li> </ol>			
<b>Web Reference</b>			
<ol style="list-style-type: none"> <li>1. <a href="https://www.geektonight.com/financial-accounting-notes/">https://www.geektonight.com/financial-accounting-notes/</a></li> <li>2. <a href="https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf">https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf</a></li> <li>3. <a href="https://lecturenotes.in/download/material/18026-financial-accounting">https://lecturenotes.in/download/material/18026-financial-accounting</a></li> <li>4. <a href="https://www.icai.org/post.html?post_id=17882">https://www.icai.org/post.html?post_id=17882</a></li> </ol>			

Department	<b>Commerce</b>		Programme: B.Com A&F						
Semester	<b>V</b>		Course Category Code: <b>DSE</b>			End Semester Exam Type: <b>TE</b>			
Course Code	A20AFP514		Periods / Week		Credit	Maximum Marks			
			L	T	P	C	CAM	ES E	TM
Course Name	<b>INDUSTRY ANALYSIS REPORT</b>		0	0	4	3	40	60	100
Prerequisite	<b>Practical Analysis On Industry</b>								
Course Objective	The purpose of the Industry Analysis Report is to determine the opportunities and threats that exist for firms within a competitive environment								
	<b>On completion of the course, the students will be able to</b>						BT Mapping (Highest Level)		
<b>Course Outcome:</b>	<b>CO1</b>	Demonstrate their understanding of Industry Analysis						<b>K2</b>	
	<b>CO2 –</b>	Perform Industry Analysis of various industries with ease						<b>K2</b>	
<b>Process:</b>									
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									
<b>Reporting Performa:</b>									
Industry analysis report is to understand the importance of key position, Growth pattern and financial measures of the industry.									
<b>Outcome:</b>									
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.



Department	Commerce	Programme: B.Com A&F						
Semester	V	Course Category Code: DSE				End Semester Exam Type: TE		
Course Code	A20AFP515	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	COMMERCE SEMINAR	0	0	2	1	100	0	100
Prerequisite	-							
Course Objective	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.							
<b>Expectations:</b>	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  $\pm 3$  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.



Department	<b>Commerce</b>	Programme: B.Com A&F						
Semester	<b>V</b>	Course Category Code: SEC				End Semester Exam Type: <b>TE</b>		
Course Code	A20AFS505	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	ELEMENTARY FINANCIAL MODELLING	0	0	4	2	100	0	100
Prerequisite								
Course Objective	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							
This Skill Enhancement Course intends to enable the students' application of spreadsheet skills in the development of 'Projected Financial Statements'.								
<b>Exercises</b>								
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								