



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

BACHELOR OF COMMERCE COST AND MANAGEMENT ACCOUNTING

ACADEMIC REGULATIONS 2020 (R-2020) CURRICULUM AND SYLLABI

MY

J. P. S.

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)	83
4	Discipline Specific Elective Courses (DSE)	12
5	Inter-Disciplinary courses (IDC)	12
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		144

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)	12	12	12	18	18	20	92
4	Discipline Specific Elective Courses (DSE)	-	-	3	3	3	3	12
5	Inter-Disciplinary Courses (IDC)	3	3	3	0	-	-	09
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		25	26	24	25	25	25	150

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



**B.Com. Bachelor of Cost and Management Accounting Curriculum
For those who are admitted in AY 2022-23**

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
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20MGT101	Fundamentals of Accounting -I	DSC	3	1	0	4	25	75	100
4	A20MGT102	Fundamentals of Law and Ethics	DSC	4	0	0	4	25	75	100
5	A20MGT103	Business Management	DSC	4	0	0	4	25	75	100
6	A20MGD101	Mathematics and Statistics	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20MGS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20MGC101	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
							25	450	450	800

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	A20MGT204	Fundamentals of Accounting-II	DSC	3	1	0	4	25	75	100
4	A20MGT205	Cost and Management Accounting - I	DSC	4	0	0	4	25	75	100
5	A20MGT206	Business Economics	DSC	3	0	0	3	25	75	100
6	A20PAT205	Mathematics and Statistics for Business	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20MGS202	Statistical Analysis using Software	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20MGC202	Advanced Excel	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
							26	550	450	1000

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT307	Accounting	DSC	3	1	0	4	25	75	100
2	A20MGT308	Income Tax Laws And Practice-I	DSC	3	1	0	4	25	75	100
3	A20MGT309	Cost and Management Accounting -II	DSC	3	1	0	4	25	75	100
4	A20MGD303	Strategic Management	IDC	3	0	0	3	25	75	100
5	A20MGE3XX	DSE-I**	DSE	3	0	0	3	25	75	100
6	A20XXO3XX	Open Elective – I***-	OE	2	0	0	2	25	75	100
Skill Enhancement Course										
9	A20MGS303	Entrepreneurship development	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20MGC303	Tally	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
11	A20AET303	Value Education	AEC C	2	0	0	2	100	0	100
							24	500	500	1000

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT410	Accounts of Joint Stock Companies	DSC	3	1	0	4	25	75	100
2	A20PAT412	Goods and Service Tax	DSC	4	0	0	4	25	75	100
3	A20MGD404	Business Laws and Ethics	IDC	3	0	0	3	25	75	100
4	A20PAT411	Income tax laws and practice – II	DSC	3	1	0	4	25	75	100
5	A20AFE401	DSE-II- Introductory Business Analytics	DSE	3	0	0	3	25	75	100
6	A20ENO413	Open Elective – II	OE	2	0	0	2	25	75	100
Practical										
7	A20MGP411	Internship / In-Plant Training	DSC	0	0	4	2	40	60	100
Skill Enhancement Course										
8	A20AFS404	Design Thinking	SEC	0	0	2	2	100	0	100
Employability Enhancement Course										
9	A20MGC404	Tally – GST & TDS	EEC	0	0	4	0	100	0	100
							24	390	510	900

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT512	Financial Reporting and Auditing	DSC	3	1	0	4	25	75	100
2	A20MGT513	Corporate laws	DSC	4	0	0	4	25	75	100
3	A20MGT514	Financial Management and Business Data Analytics	DSC	3	1	0	4	25	75	100
4	A20MGT515	Management Accounting	DSC	3	1	0	4	25	75	100
5	A20PAE501 A20PAE502 A20PAE503	International Business Consumer Protection Fundamentals of Investment	DSE	4	0	0	4	25	75	100
Practical										
6	A20MGP504	Industry Analysis Report	DSC	0	0	4	3	40	60	100
7	A20MGM50X	Online Course	DSC	0	0	4	2	Successful Completion		
8	A20MGP505	Commerce Seminar	DSC	0	0	2	1	100	0	100
Skill Enhancement Course										
9	A20AFS505	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
							28	380	420	800

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT618	Cost and Management Audit	DSC	4	0	0	4	25	75	100
2	A20MGT619	Indirect Tax Laws	DSC	3	1	0	4	25	75	100
3	A20MGT620	Direct Tax Laws	DSC	3	1	0	4	25	75	100
4	A20MGT621	Strategic Performance Management	DSC	3	0	0	4	25	75	100
5	A20MGE6XX	DSE-IV**-	DSE	3	0	0	3	25	75	100
Practical										
6	A20MGP603	Company Analysis Report	DSC	0	0	8	4	40	60	100
Skill Enhancement Course										
9	A20MGS607	Corporate Colloquium	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20MGC606	Campus to Corporate	EEC	0	0	4	0	100	0	100
							25	380	420	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
3	A20TAT101	Tamil - I
Language II – Offered in Second Semester		
Sl. No.	Course Code	Course Title
4	A20FRT202	French - II
6	A20TAT202	Tamil - II

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Dr. P. P.

A20FRT101**FRENCH – I**
(Common to all UG programs from 2021-22)

L	T	P	C	Hrs
3	0	0	3	45

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

A20BET101**BUSINESS ENGLISH – I**
(Common to B.Com., B.Com. CS & BBA)

L	T	P	C	Hrs
3	0	0	3	45

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, 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.

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.html

A20MGT101	FUNDAMENTALS OF ACCOUNTING - I	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To provide students with the knowledge of Accounting Concepts and Principles.
- To help students gain knowledge of Preparation of Final Accounts of Sole proprietor
- To familiarize with Accounting for Special Transactions
- To gain knowledge about the accounting for non-profit entities
- To help students gain Basic knowledge about Cost Accounting

Course Outcomes

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

CO1 - Demonstrate their conceptual understanding in Accounting Concepts and Principles.

CO2 - Prepare Final Accounts of Sole proprietor

CO3 - Comprehend the Concepts relating to Special Transactions

CO4 - Prepare financial statements of Non-Profit Organizations

CO5 - Understand the Basic Concepts of Cost Accounting

UNIT I FUNDAMENTALS**(12Hrs)**

Accounting Principles, Concepts and Conventions-Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts-Double entry system, Books of prime entry, Subsidiary Books, Cash Book-Journal, Ledger, Trial Balance-Depreciation - Methods (Straight Line and Diminishing Balance methods only)-Rectification of Errors-Opening entries, Transfer entries, Adjustment entries, Closing entries-Bank Reconciliation Statements.

UNIT II FINAL ACCOUNTS OF SOLE PROPRIETORS**(12Hrs)**

Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts and accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors, Reserve for Discount on Creditors, Closing Stock, Trading Account, Profit and Loss Account, Balance Sheet

UNIT III ACCOUNTING FOR SPECIAL TRANSACTIONS**(12Hrs)**

Bills of exchange and promissory notes: Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment. Consignments: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee. Joint Venture

UNIT IV ACCOUNTING FOR NON-PROFIT ENTITIES**(12Hrs)**

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 V FUNDAMENTALS OF COST ACCOUNTING**(12 Hrs)**

Meaning, Definition, Significance of cost accounting, its relationship with financial accounting & Management Accounting Classification of costs © Format of cost sheet

Textbooks

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
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. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882

FUNDAMENTALS OF LAW AND ETHICS**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 help students to acquaint with an understanding on Negotiable Instruments
- To Comprehend the importance of Ethics in Business

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** - Show an understanding on Negotiable Instruments and their legal operations in business.**CO5** - Understand the importance of Ethics in Business**UNIT I CONTRACTS LAW: GENERAL PRINCIPLES****(10 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**(10 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-Auction Sales.

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 LAW OF NEGOTIABLE INSTRUMENTS**(8 Hrs)**

Negotiable Instruments - Meaning, Nature and Types - Promissory Note, Bill of Exchange, and Cheque. Parties to Negotiable Instruments - Holder - Holder in due course. Negotiation of Negotiable Instruments - Endorsement - Kinds of Endorsement. Dishonour and Discharge of Negotiable Instruments - Crossing and Bouncing of Cheques

UNIT V Ethics and Business**(8 Hrs)**

Ethics - Meaning, Importance- The "Seven Principles of Public Life" -The relationship between Ethics and Law-Ethics in Business

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
4. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-3New-29012021.pdf>
5. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>

A20MGT103	BUSINESS MANAGEMENT	L	T	P	C	Hrs
		3	0	0	3	45

Course Objectives

- To develop a deeper understanding of the Management process
- To gain knowledge on Management process II
- To learn the concept of Power and Authority
- To understand various leadership styles and theories of motivation.
- To explain principles and types of decision-making

Course Outcomes

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

CO1 - Demonstrate their conceptual understanding and application of management process

CO2 - Appreciate the purpose and types of planning, MBO and organizational goals

CO3 - Develop skills and ability in controlling function and issues in the delegation of authority

CO4 - Demonstrate their ability in applying theories of motivation and leadership style

CO5 - Understand the importance elements and principles of decision-making.

UNIT I MANAGEMENT PROCESS I

(12 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 MANAGEMENT PROCESS II

(12 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). Organization - Meaning, Nature - Principles - Functions of Organization. Different form of organization-Formal and Informal Organization. Departmentation - Nature and Types. Coordination - Meaning, Nature and Characteristics

UNIT III POWER AND AUTHORITY

(6 Hrs)

Power - Meaning, Five bases of power. Delegation of Authority - Importance of Delegation - Advantages of Delegation - Problems of Delegation. Supervision - Meaning, Types of supervision. Span of Management - factors affecting Span of Management.

UNIT IV LEADERSHIP AND MOTIVATION

(9 Hrs)

Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Introduction, Definition, Nature & Scope - Functions of a leader - Qualities of leadership - Leadership styles. Motivation - Definition, Nature of motivation - Importance of Motivation - types of Motivation- Theories of motivation

- Theory „X“, „Y“, & „Z“- Maslow’s Hierarchy of needs

UNIT V DECISION-MAKING

(6 Hrs)

Decision Making - Characteristics - Elements of decision Making - Principles of decision making - Types of Decisions.

Text Books

1. C.B. Gupta, “Business Management”, Sultan Chand Sons, 9th Edition, 2012.
2. L.M. Prasad, “Principles and Practice of Management”, Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O’Donnell, “Essentials of Management”, Tata McGraw Hill, 7th Edition, 2007.

Reference Books

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

A20MGD101	MATHEMATICS AND STATISTICS	L	T	P	C	Hrs
		3	0	0	3	45

Course Objectives:

- To be conversant with the ratios and proportions, Indices, Series
- To make them familiar with Basics of Algebra
- To understand the fundamentals of business statistics and 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 Concepts relating to Probability

Course Outcomes

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

- CO1** – Demonstrate mastery of mathematical concepts relating to ratios, proportions, indices, Variations
- CO2** – Understand the concepts relating to Logarithms, Permutations and Combinations
- CO3** – Explain the concept of statistics and methods of data collection and Solve problems related to central tendency and measures of dispersion
- CO4** – Demonstrate the Application of correlation and regression analysis
- CO5** – Apply the Concepts of Probability in Accounting and Finance

UNIT I FUNDAMENTALS OF ARITHMETICS**(8 Hrs)**

Ratios - Proportions - Properties of Proportion. Exponent (Index) of the Power - Laws of Indices - Variations. Computation of Simple and Compound Interest - Progression - Sequences and Series - Arithmetic Progression - Geometric Progression, Relationship between AM and GM and Sum of n terms of Special Series

UNIT II BASICS OF ALGEBRA**(10Hrs)**

Logarithm - Laws of Logarithms, Systems of Logarithms, Characteristic and Mantissa. Equations - Basic Definitions - Quadratic Equation - Solving a Quadratic Equation - Sets, Venn Diagram, Product Sets - The Factorial - Fundamental Principle of Multiplication - Rule of Addition. Permutation and Combination - Difference between Permutation and Combination - Important Formulae of Permutation and Combination - Various Kinds of Permutations - Kind of Combinations - Circular Permutations.

UNIT III INTRODUCTION TO STATISTICS, MEASURES OF CENTRAL TENDENCY AND DISPERSION**(8hrs)**

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. Frequency distribution - Measures of central Tendency - Measure of Dispersion - Co-efficient of variation - Skewness - Pearson's coefficient of skewness- Bowley's coefficient of skewness. Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation

UNIT IV CORRELATION AND REGRESSION ANALYSIS**(8 Hrs)**

Scatter diagram, Karl Pearson's co-efficient of correlation, spearman's rank correlation coefficient, Probable Error and Probable limits .Regression analysis: simple regression equations.

UNIT V PROBABILITY**(9 Hrs)**

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.

Text Books

1. Bharat Tulsian & P.C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGraw Hill Education, 1st Edition, 2019.
2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1st Edition, 2010.
3. R.S. Soni, "Business Mathematics and Business Statistics", Ane Books, 1st Edition, 2009.
4. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
5. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.

Reference Books

1. R.S. Soni & A.K. Soni, "Business Mathematics", Ane Books, 1st Edition, 2013.
2. Mizrahi and Sullivan, "Mathematics for Business and Social Sciences". Wiley and Sons, 1st Edition, 1979.
3. Ayres, Frank Jr., "Schaum"s Outline Series: Theory and Problems of Mathematics of Finance", McGraw Hill Education, 1st Edition, 1963.
4. Vishal Saxena, "Business Mathematics, Logical Reasoning & Statistics", Bharat Law House, 1st Edition, 2019.

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. https://www.icai.org/post.html?post_id=17790

A20MGS101	COMMUNICATION SKILLS	L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	0	0	4	2	60

Course Objectives

- To improve the skill of rapid reading and comprehending efficiently
- To decode the correspondence between sound and spelling in English
- To train students to organize, revise and edit ideas to write clearly and commendably
- To enhance the sense of social responsibility and accountability of the students
- To expound the significance of time and stress management

Course Outcomes

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

CO1 - Understand the pattern to communicate effectively

CO2 - Impart Speaking skills with self-confidence

CO3 - Use writing strategies to improve their drafting skills and comprehending of articles

CO4 - Demonstrate leadership qualities to Participate in Group Discussion and Interview efficiently

CO5 - Expertise in Managerial skills

UNIT I COMMUNICATION SKILLS - SPEAKING (12 Hrs)

- Aspects of speaking
- Process and techniques of effective speech
- Presentations
- Topic to be given to students for short speech
- Self-Introduction

UNIT II SELF-MANAGEMENT SKILLS (12 Hrs)

- Time Management
- Stress management
- Perseverance
- Resilience
- Mind mapping
- Self- confidence

UNIT III COMMUNICATION SKILLS – READING (12 Hrs)

- Phonics
- Vocabulary
- Comprehension
- Skimming and Scanning

UNIT IV SOCIAL SKILLS (12 Hrs)

- Negotiation and Persuasion
- Leadership
- Teamwork
- Problem solving
- Empathy
- Decision making

UNIT V COMMUNICATION SKILLS - WRITING**(12 Hrs)**

- Descriptive
- Narrative
- Persuasive
- Expository
- Picture composition

Text Books

1. Syamala. V, "Effective English Communication for you", Emerald Publishers, 1st Edition, 2002.
2. Balasubramanian, "A Textbook of English Phonetics for Indian Students", Trinity Press, 1st Edition, 1981.
3. Sardana, C.K., "The Challenge of Public Relations", Har- Anand Publications, 1st Edition, 1995.

Reference Books

1. Murphy, John J, "Pulling Together: 10 Rules for High-Performance Teamwork", Simple Truths, 1st Edition, 2016.
2. Sanjay Kumar, Pusph Lata. "Communication Skills". Oxford University Press. 1st Edition, 2015.
3. Barun K. Mitra, "Personality Development and Soft skills", Oxford University Press, 1st Edition, 2016.

Web References

1. <https://blog.dce.harvard.edu/professional-development/10-tips-improving-your-public-speaking-skills>
2. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
3. <https://zety.com/blog/how-to-introduce-yourself>
4. <http://blogs.placementindia.com/2010/04/23/exercise-to-improve-communicationskills/>
5. <http://www.businesscommunicationblog.com>

A20AET101**ENVIRONMENTAL STUDIES**
(Common to all UG Programmes)

L	T	P	C	Hrs
2	0	0	2	30

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 - Insitu & Exsitu.

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
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>

A20MGC101	MICROSOFT OFFICE (Common to B.Com., B.Com. CS & B.B.A.)	L	T	P	C	Hrs
		0	0	4	0	50

Course Objectives

- To work in Microsoft Word with efficiency
- To create impactful presentations
- To be conversant with operating Microsoft Excel

Course Outcomes

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

- CO1** - Create and Use Word Documents with good layout
- CO2** - Create and Use PowerPoint presentations on various occasions
- CO3** - Work with Microsoft Excel and handle data on excel efficiently

UNIT I MICROSOFT WORD

(10 Hrs)

- Creating, Editing, Saving and Printing text documents - Select layout
- Font and paragraph formatting - Simple character formatting
- Inserting tables, smart art, page breaks
- Using lists and styles
- Inserting blank page
- Add button to quick access tool bar - Customize the ribbon
- Formatting text - Text alignment - Paragraph spacing - Indentation
- Working with images - Using spelling and grammar check
- Header and Footer - Page orientation
- Understanding document properties
- Mail merge

UNIT II: MICROSOFT POWERPOINT

(8 Hrs)

- Opening, viewing, creating and printing slides
- Applying auto layouts
- Adding custom animation
- Using slide transitions
- Graphical representation of data: Charts and Graphs
- Creating Professional Slides for Presentation

UNIT III EXCEL: MANAGING WORKSHEETS

(4 Hrs)

- Import data into workbooks
- Navigate within workbooks
- Format workbooks and worksheets
- Customize options and views

UNIT IV EXCEL: DATA CELLS AND RANGES

(8 Hrs)

- Configure content for collaboration
- Manipulate data in worksheets
- Format cells and ranges
- Define and reference named ranges
- Summarize data visualization

UNIT V EXCEL: DATA TABLES AND CHARTS**(10 Hrs)**

- Create and format tables and charts
- Modify tables and charts
- Format charts
- Filter and sort table data

UNIT VI EXCEL: FORMULAS AND FUNCTIONS**(10 Hrs)**

- Insert references
- Calculate and transform data
- Format and modify text

Text Books

1. Joan Lambert and Joyce Cox, "Microsoft Word 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
2. Joyce Cox and Joan Lambert, "Microsoft PowerPoint 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
3. Curtis Frye, "Microsoft Excel 2016 Step by Step", Microsoft Press, 1st Edition, 2016.

Reference Books

1. Lisa A. Bucki, John Walkenbach, Michael Alexander, Dick Kusleika, Faithe Wempen, "Microsoft Office 2013 Bible", John Wiley & Sons, 1st Edition, 2016.
2. John Walenbach, "Microsoft Excel 2016 Bible", John Wiley & Sons, 1st Edition, 2016.
3. Linda Foulkes, "Learn Microsoft Office 2019: A Comprehensive Guide to getting started with Word, PowerPoint, Excel and Access", Packt Publishers, 1st Edition, 2020.

Web References

1. <http://www.mchrddi.gov.in/93fc/material/Computer%20Fundamentals%20&%20Office%20Applications.pdf>
2. <https://www.youtube.com/watch?v=yV4i29Xo0iM>
3. <https://www.youtube.com/watch?v=lbc1HX8Jccw>
4. https://www.youtube.com/watch?v=RdT0zKPY_OQ
5. <https://www.youtube.com/watch?v=e3MPj65hn9k>

Annexure – III Syllabus for II, III for B.Com Cost and Management Accounting

வணிகத்தரன்

தமிழ்-II

(B.A., B.Sc., B.Com., B.B.A., & B.C.A., பாடப்பிரிவுகளுக்கும்மான வணிகத்தரன்)

A20TAT202

L T P C Hrs
3 0 0 3 45

பாடத்திட்டத்தின் நோக்கம்

- இரண்டாம் ஆண்டு ஆண்டுதொடக்கம் தமியின் தொன்மைமையையும் வரலாற்றையும் அதன் விழுமியங்களைப்பற்றி பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை சான்றதோறும் எழுதப்பட. இலக்கியங்களின் வழியாகக் கற்றுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- பொறுப்பின் கூட்டமைப்பைப் புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சுழலியல் எனப் பல கருவிகள் மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பாங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பாடத்திட்டத்தின் வெளிப்பாடுகள்

- CO 1 -இலக்கியங்கள் காட்டும் வாழ்வியல் பெற்றியைக்கொண்ட பேணிநடத்தல்.
- CO 2 -நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.
- CO 3-தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.
- CO 4-தாய்மொழியின் சிறப்பை அறிதல்.
- CO 5-இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.

அககு-1

- 1. எட்டுத்தொகை: 1.குறுந்தொகை (படல்-130) 2. நற்றிணை (படல்-27) 3. அகநானூறு (படல்-86).
- 2. பத்துப்பாட்டு: சிறுபாணாற்றுப்படை (அடிகள்-126-143).
- 3. பதினெண் கீழ்க்கணக்கு: திருக்குறள்- வெள்ளையம் (அடிகளும்-31), காநல் சிறப்புகள்தல் (அடிகளும்-113).

(9 Hrs)

அககு-2

- 1. எட்டுத்தொகை: 1. ஊர்குறாநாறு (படல்-203), 2. கலித்தொகை- பாலைத்திணை (படல்-9), 3. புறநானூறு (படல்-235).
- 2.பத்துப்பாட்டு- முல்லைப்பாட்டு (6-21).
- 3. பதினெண் கீழ்க்கணக்கு :

(9 Hrs)

- 1. நாலடியார் - நல்லார் எனத்தான் (221) .
- 2. திரிசூலம்- கோலஞ்சி வாழும் குடியும் (33).
- 3. இலியவை நார்பகு- குழனி தனாநடை (14).
- 4. காந் நார்பகு- நலமிசு காந்திசை (26).
- 5. காவடி நார்பகு-கவளங்கொள் யானை (14).

(9 Hrs)

அககு-3

காவம்- பன்னிரு திருமுறைகள்

- 1. திருமுறைகள் -- வேறு தோளியங்கள் (இரண்டாம் திருமுறை).
- 2. திருமுறைகள் -- மணமெனும் தோணி (நான்காம் திருமுறை).
- 3. சுந்தரர் -- ஏழிசையாய் இசைப்பணம் (ஏழாம் திருமுறை).
- 4. மாணிக்கவாசகர் -- ஆதியும் அந்தமும் இல்லை (திருவெம்பாவை).
- 5. திருமூலர் -- அன்பு சிவம் இரண்டு (திருமந்திரம்)(திருமந்திரம்).

கவையம் - நான்கு திணைப் பிரிப்பும்

- 1. பெயாழ்வார் -- திருக்கண்டின் பொன்மேனி....
- 2. பெரியாழ்வார் -- கருங்கண் தோகை மயிற் றீவி....
- 3. தொண்டரம்பெயர் ஆழ்வார் -- பச்சையாமலை போல்....
- 4. ஆண்டவர் -- கருப்பும் நான்கோ? கவையம்....
- 5. திருமங்கலையாழ்வார் -- வாழவேன் வாழ வுறந்தினேன்....

இலக்கியம்

சிறப்பாணாண்மை - படல் நின்ற ரிணை மாணுக்குப்...5 படல்கள் (படல் எண்கள் 61-65).

திருத்தொகை

இரண்டாம் யாநாள் - கடைதிறப்பு படலம் -5 படல்கள் (படல் எண்கள்: 3,9,10,15,16).

அககு - 4

தமிழ் இலக்கிய வரலாறு

- 1. சங்க இலக்கியங்கள் 2. நீதி இலக்கியங்கள் 3. பத்தி இலக்கியங்கள் 4. காப்பியங்கள்.

(9 Hrs)

அககு-5

சிறுமுறைகள்

- 1. புதுமைசித்தன் -- அகலிகை
- 2. நா. விச்சலாந்தி -- வேம்பமரம்
- 3. அகிலன் -- ஒரு வேலை எச்சோறு
- 4. ஜி.நாகராஜன் -- பச்சக் குதிரை
- 5. சி.நாகராஜன் -- கதவு
- 6. சா.சுந்தராமி -- தக்கையின் மீது நான்கு கண்கள்
- 7. ஆண்டவர் விநாயகர் -- மாத்திரை
- 8. வண்ணநாசன் -- ஒரு உல்லாசப் பயணம்
- 9. ச. தமிழ்ச்செல்வன் -- வெயிலோடு போய்
- 10. பாருதேவி -- மாப்பிள்ளை விருந்து

(9 Hrs)

மாணவ நூல்கள் :

- 1. அருக, வி., இறுததாம் நூற்றாண்டு சிறுமுறைகள் நூறு, அடையாளம் பதிப்பகம், திருச்சி, 2013.
- 2. அருணாச்சலம், பா., பத்தி இலக்கியங்கள், பாசி நிலையம், சென்னை, 2010.
- 3. தமிழ்நாட்டின், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை, 2000.
- 4. பாக்கியவாரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.பி.எச். பதிப்பகம், சென்னை, 2011.
- 5. பசுபதி, மா. வே., பொய்யொழிந்த தமிழ் இலக்கண இலக்கியங்கள், தமிழ்ப் பல்கலைக்கழகம், 2010 .

உயரநூல் நூல்கள் :

- 1. அன்பு, பா., மா.வொ.சி யின் ஒரு இலக்கிய நூல்கள் ஒரு மதிப்பீடு, உலகத் தமிழ் ஆராய்ச்சி நிறுவனம், சென்னை, 1983.
- 2. விண்ண, கே.கே., தமிழக வரலாறு மக்களும் பண்பாடும், உலகத் தமிழ் ஆராய்ச்சி நிறுவனம், சென்னை, 2000.
- 3. ஜெயசிவாசன், நளின இலக்கிய அறிமுகம், உயர்மொழி பதிப்பகம், சென்னை, 1995.

இணையத்தளங்கள் :

- 1. <http://www.tamilkodal.com>
- 2. <http://www.languagelab.com>
- 3. <http://www.tamilweb.com>



A20FRT202**FRENCH-II**
(Common to all UG Programs)

L	T	P	C	Hrs
3	0	0	3	45

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
Auteurs : Sylvie POISSON-QUINTON
Michèle MAHEO-LE COADIC
Anne VERGNE-SIRIEYS
Edition : CLE International, Nouvelle Édition révisée : 2009.

Reference Book Festival 1

A20BET202**BUSINESS ENGLISH – II**
(Common to B.Com., B.Com. CS & BBA)

L	T	P	C	Hrs
3	0	0	3	45

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>

A20MGT204	FUNDAMENTALS OF ACCOUNTING - II	L	T	P	C	Hrs
		3	1	0	4	60

Course Objectives

- To develop the knowledge of partnership accounting and admission of a new partner
- To handle the accounting for retirement and death of existing partners
- To familiarize with Accounting for Hire purchase Transactions
- To help students to acquaint with application of branch and departmental accounting
- To develop the knowledge of accounting from incomplete records

Course Outcomes

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

CO1 - Prepare financial accounts for firms and in different situations of admission of new partners

CO2 - Handle partnership accounts in situations of retirement and death of partners

CO3 - Make necessary books of record under hire purchase and instalment methods.

CO4 - Comprehend the preparation of branch and departmental accounting.

CO5 - Prepare Accounting from Incomplete Records

UNIT I PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS (12Hrs)

Introduction - Meaning, definition and features of partnership - Partnership deed - Methods of maintaining capital accounts of partners - Interest on capital and interest on drawings of partners - Salary and commission to partners - Interest on loan from partners - Division of profits among partners. Admission of a new partner - Introduction - Adjustments required at the time of admission of a partner- Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - New profit-sharing ratio and Sacrificing ratio - Adjustment for goodwill - Adjustment of capital on the basis of new profit-sharing ratio.

UNIT II RETIREMENT AND DEATH OF PARTNERS (12Hrs)

Retirement of a partner - Introduction - Adjustments required on retirement of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - Determination of new profit-sharing ratio and gaining ratio - Adjustment for goodwill - Adjustment for current year's profit or loss up to the date of retirement - Settlement of the amount due to the retiring partner - Death of a partner - Adjustments required on the death of a partner-Treatment of JLP.

UNIT III HIRE PURCHASE AND INSTALMENTS SYSTEMS (12Hrs)

Introduction - Nature of Hire Purchase Agreement, Special Features, Terms Used and Ascertainment of Total Cash Price, Ascertainment of Interest, Accounting Arrangements of Hire Purchase Transaction, Repossession, Instalment payment system, Differences between Hire Purchase Agreement and Instalment Payment Agreement

UNIT IV BRANCH AND DEPARTMENTAL ACCOUNTING (12Hrs)

Branch Accounts-Dependent Branches (Debtors 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 V ACCOUNTING FROM INCOMPLETE RECORDS**(12Hrs)**

Introduction – Meaning of incomplete records – Features of incomplete records - Limitations of incomplete records - Differences between double entry - system and incomplete records - Accounts from incomplete records - Ascertaining profit or loss from incomplete records through statement of affairs - Preparation of final accounts from incomplete records.

Textbooks

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
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. Maheshwari & Maheshwari, “Financial Accounting”, Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882



A20PAT206	COST ACCOUNTING	L	T	P	C	Hrs
		3	1	0	4	60

Course Objectives

- To gain knowledge about the Basics of Cost Accounting
- To develop the knowledge about Elements of Cost
- To understand the Concept of Overheads
- To help students gain knowledge of Concepts relating to Process Costing and Contract Costing
- To Acquaint with concepts and problems relating to Cost Accounting System

Course Outcomes

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

CO1 - Understand the basics of Cost Accounting

CO2 - Demonstrate the Concepts relating to role of Material , Labour

CO3 - develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.

CO4 - Comprehend the Concepts relating to different Methods of Costing.

CO5 - Analyse the Concept of Cost bookkeeping.

UNIT I BASICS OF COST ACCOUNTING (12Hrs)

Definition, scope, objectives and significance of Cost Accounting, its relationship with Financial Accounting and Management Accounting Cost Object – Cost Centers and Cost Units – Cost terms , concepts , Elements of Cost - Classification of Cost - Role of Cost Accountants in Organisations , Financial Accounting vs Cost Accounting , Cost control vs reduction , Preparation of cost sheet, Methods and Techniques of Costing.

UNIT II ELEMENTS OF COST (Material and Labour) (12Hrs)

Material Cost – Procurement procedures- Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Valuation of material receipts, Inventory control- - Techniques of fixing level of stocks- minimum, maximum, reorder point, safety stock, determination of optimum stock level, - Determination of Optimum Order quantity- Economic Order Quantity (EOQ), - Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non-moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios, Inventory Accounting

Labour Cost - Attendance and Payroll procedures- - Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites , Employee Cost Control , Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover , Utilisation of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs , Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan)

UNIT III ELEMENTS OF COST (Overheads) (12Hrs)

Functional analysis- Factory, Administration, Selling, Distribution, Research and Development , Behavioral analysis- Fixed, Variable and Semi- Variable , Allocation and Apportionment of overheads using Absorption Costing Method , Factory Overheads- Primary and secondary distribution, Administration Overheads- Method of allocation to cost centres or products, Selling & Distribution



Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion , Treatment of Research and development cost in cost accounting

UNIT IV METHODS OF COSTING (12Hrs)

Job Costing - Batch Costing - Contract Costing , Process Costing - Joint & By-Products

UNIT V COST ACCOUNTING SYSTEM (12Hrs)

Cost Accounting Records, Ledgers and Cost Statements - Items excluded from Cost and Normal and Abnormal Items/Cost-Non-Integrated Accounting - Integral Accounts-Reconciliation of Cost Accounting Records with Financial Accounts-Infrastructure, Educational, Healthcare and Port Services

Textbooks

1. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla
2. Cost Accounting: Principles & Practices Book Reference By M. N. Arora
3. Horngren"s Cost Accounting: A Managerial Emphasis - By Charles T. Horngren, Srikant M. Datar Et. Al.

Reference Books

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj,
2. Jawaharlal : Cost Accounting; McGraw-Hill Education (India) Ltd B-4, Sector 63, Gautam Budh

Web References

1. <https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>
3. https://www.icai.org/post.html?post_id=17759



A20PAT205

BUSINESS ECONOMICS**Common to B.Com Professional Accountin ~
and B.Com Cost and management
Accounting**

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives:

- To gain basic knowledge in Micro and Macro Economics Concepts.
- To understand the Concepts relating to law of demand and supply.
- To familiarize with concepts relating to Theory of production and cost.
- To understand the basic Forms of Market.
- To Familiarize with Concepts relating to Money and Banking

Course Outcomes**After completion of the course, the students will be able to****CO1** – Understand the basics of Micro and Macroeconomics.**CO2** – Familiarize with the elements of macro and microenvironments and forms of markets.**CO3** – Understand the concepts relating to law of production , Concepts of costs.**CO4** – Familiarize with different forms of markets.**CO5** – Understand the basic elements of Money and Banking**UNIT I INTRODUCTION TO BUSINESS ECONOMICS****(9 Hrs)**

Meaning and scope of Business Economics, Basic Problems of an Economy and Role of Price Mechanism

UNIT II THEORY OF DEMAND AND SUPPLY**(9 Hrs)**

Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity ,Theory of consumer"s behaviour – Marshallian approach and Indifference curve approach ,Meaning and determinants of supply, Law of supply and Elasticity of supply ,Demand Forecasting

UNIT III THEORY OF PRODUCTION AND COST**(9 Hrs)**

Meaning and Factors of production ,Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer"s equilibrium ,Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs

UNIT IV FORMS OF MARKET**(9 Hrs)**

Pricing strategies in various forms of markets - Meaning of Market - Classification of Market ,Perfect competition - Features of Perfect Market - Price determination, Imperfect Competition - Monopoly - Duopoly - Oligopoly - Monopolistic competition- Characteristics , features, pricing strategies, Price and output determination

UNIT V MONEY AND BANKING**(9 Hrs)**

Definition of Money, Types, Features and Functions ,Definition, functions, utility, principles of Banking, Commercial Banks, Central Bank , Measures of credit control and Money Market



Textbooks

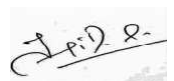
1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.
2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092.
3. D.M. Mithani Macro Economics; Himalaya Publishing House

Reference Books

1. Business Economics by S.K.Agarwal
2. A. C. L. Day Outline of Monetary Economics
3. A. N. Agarwal Indian Economy
4. I. C. Dhingra & Economic Development & Planning in India. V. K. Garg

Web references

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>
2. <https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf>



A20MGD102**MATHEMATICS AND STATISTICS -II****L T P C Hrs**
3 0 0 3 45**Course Objectives:**

- To make them familiar with mathematical concepts related to finance
- To help students to acquaint with applications of differential Calculus
- To be familiar with the relevance and need of the index number in measuring economic changes.
- To understand the concept of Time Series and their application in business
- To be familiar with Concepts relating to Probability and Distributions

Course Outcomes

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

CO1 - Analyse the applications of Mathematical Concepts in business and Finance.

CO2 - Know how to compute derivative of a function and familiarize with basics of Differential Calculus

CO3 - Apply the index number techniques in business.

CO4 - Demonstrate the Application of Time Series analysis.

CO5 - Apply the Concepts of Probability in Accounting and Finance and Understand the Techniques of developing Discrete and Continuous Distributions and its Applications .

UNIT I MATHEMATICS FOR FINANCE (8 Hrs)

Simple and compound interest, Effective Rate of Interest, Depreciation , Annuities, types of annuities, Present values , Future Values and Perpetuity, Sinking Fund , Valuation of Bonds , Calculation of EMI , Calculation of Returns

UNIT II CALCULUS (10Hrs)

Sets , relations , Functions , Limit of a Function , Differentiation , The application of differentiation in business situations with special emphasis to the Cost and Revenue functions, The application of differentiation for optimization.

UNIT III INDEX NUMBERS (12 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 Index Number - Tests of an Ideal Index Number - Cost of Living Index: Family Budget method.

UNIT IV TIME SERIES (8 Hrs)

Components of Time series , Calculation of Trend by moving average method , decomposition-addictive and multiplicative models, computation of trends-moving average methods and method of least square, computation of seasonal indices-simple average, ratio to trend, ratio to moving average and link relative method. Business forecasting-concept, types and importance, methods of forecasting, theories of forecasting

UNIT V PROBABILITY and THEORITICAL DISTRIBUTION (9 Hrs)

Mathematical Expectation , Theoretical Distributions: Binomial Distribution, Poisson distribution - Basic application and Normal Distribution - Basic applications



Textbooks

1. Bharat Tulsian & P.C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGraw Hill Education, 1st Edition, 2019.
2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1st Edition, 2010.
3. R.S. Soni, "Business Mathematics and Business Statistics", Ane Books, 1st Edition, 2009.
4. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
5. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.

Reference Books

1. R.S. Soni & A.K. Soni, "Business Mathematics", Ane Books, 1st Edition, 2013.
2. Mizrahi and Sullivan, "Mathematics for Business and Social Sciences". Wiley and Sons, 1st Edition, 1979.
3. Ayres, Frank Jr., "Schaum's Outline Series: Theory and Problems of Mathematics of Finance", McGraw Hill Education, 1st Edition, 1963.
4. Vishal Saxena, "Business Mathematics, Logical Reasoning & Statistics", Bharat Law House, 1st Edition, 2019.

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. https://www.icai.org/post.html?post_id=17790



A20MGS202	STATISTICAL ANALYSIS USING SOFTWARE	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

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

Course Outcomes

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

CO1 – Demonstrate the understanding of working with SPSS

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

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

Exercises

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

Textbooks

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>

A20AET202**PUBLIC ADMINISTRATION**

L	T	P	C	HRS
2	0	0	2	30

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

(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/>

NATIONAL SERVICE SCHEME

A20EAL201		L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	0	0	2	1	30

Course Objectives

- To introduce about various activities carried out by national service scheme.
- To gain life skills through community service
- To gain awareness about various service activities performed in higher educational institutions.
- To give exposure about the use of technology to uplift the living standards of rural community.
- To induce the feeling of oneness through harmony of self and society

Course Outcomes

After the end of the course, the students will able to

CO1 – Recognize the importance of national service in community development.

CO2 – Convert existing skills into socially relevant life skills.

CO3 – Differentiate various schemes provided by the government for the social development.

CO4 – Identify the relevant technology to solve the problems of rural community.

CO5 – Associate the importance harmony of nation with long term development.

UNIT I INTRODUCTION TO NATIONAL SERVICE SCHEME**(6 Hrs)**

History and objectives, NSS symbol, Regular activities, Special camping activities, Village adaptation programme, Days of National and International Importance, Hierarchy of NSS unit in college. Social survey method and Data Analysis. NSS awards and recognition. Importance of Awareness about Environment, Health, Safety, Gender issues, Government schemes for social development and inclusion policy, etc.

UNIT II LIFE SKILLS AND SERVICE LEARNING OF VOLUNTEER**(6 Hrs)**

Communication and rapport building, problem solving, critical thinking, effective communication skills, decision making, creative thinking, interpersonal relationship skills, self- awareness building skills, empathy, coping with stress and coping with emotions. Understanding the concept and application of core skills in social work practice, Team work, Leadership, Event organizing, resource planning and management, time management, gender equality, understanding rural community and channelizing the power of youth.

UNIT III EXTENSION ACTIVITIES FOR HIGHER EDUCATIONAL INSTITUTIONS(6 Hrs)

Objective and functions of Red Ribbon Club, Swachh Bharath Abhiyan, Unnat Bharat Abhiyan, Jal Shakthi Abhiyan, Road Safety Club, Environmental club and Electoral literacy club.

UNIT IV USE OF TECHNOLOGY IN SOLVING ISSUES OF RURAL INDIA**(6 Hrs)**

Understanding community issues, economic development through technological development. Selection of appropriate technology, Understanding issues in agriculture, fishing, artisans, domestic animals, health and environment.

UNIT V NATIONAL INTEGRATION AND COMMUNAL HARMONY**(6 Hrs)**

The role of Youth organizations in national integration, NGOs, Diversity of Indian Nation, Importance of National integration communal harmony for the development of nation, Indian Constitution, Building Ethical human Relationships, Universal Human Values, Harmony of self and Harmony of nation.

Reference Books

1. Joseph, Siby K and Mahodaya Bharat, "Essays on Conflict Resolution", Institute of Gandhian Studies, Wardha, 1st Edition, 2007.
2. Barman Prateeti and Goswami Triveni, "Document on Peace Education", Akansha Publishing House, 1st Edition, 2009.
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4. Myers G. Davi, "Social Psychology", Tata Mc.Graw Hill Education, 1st Edition, 2007.
5. Taylor E. Shelly et al, "Social Psychology", Pearson Prentice Hall, 12th Edition, 2006.
6. Madhu, "Understanding Life Skills", Background Paper prepared for "Education for all: The leap to equality", Government of India report, 2003.
7. National Service Scheme Manual (Revised), Government of India, Ministry of Youth Affairs and Sports, 2018.
8. M. B. Dishad, "National Service Scheme in India: A Case study of Karnataka", Trust Publications, 1st Edition, 2001.

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1. <http://www.thebetterindia.com/140/national-service-scheme-nss/>
2. <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
3. <http://nss.nic.in/propexpan>
4. <http://nss.nic.in>
5. <http://socialworknss.org/about.html>



SEMESTER III**A20MGT204****ACCOUNTING****L T P C Hrs
4 0 0 4 60****Course Objectives**

- To Understand basic Framework of Accounting and importance of Accounting Standards
- To handle the accounting for Dissolution of firm
- To familiarize with Accounting for Amalgamation of Firms
- To understand the significance of claim for loss of stock and profit
- To develop the knowledge of Lease Accounting

Course Outcomes

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

CO1 - Gain application-oriented knowledge on identifying the impact of various standards on treatment of certain transactions to ensure appropriate reporting.

CO2 - Understand the preparation of Accounts in case of Dissolution of Firm

CO3 - Learn the Accounting treatment in case of Amalgamation of firms and conversion of firm to a company.

CO4 - Determine the amount of insurance claim for loss of stock and Loss of Profit

CO5 - Understand the provisions of AS 19 and its application.

UNIT I FRAMEWORKS OF ACCOUNTING AND ACCOUNTING STANDARDS (12Hrs)

Four Frameworks of Accounting (Conceptual, Legal, Institutional and Regulatory), Introduction to Accounting Standards, GAAP, AS Convergence to Ind AS - Applicability and Scope Specified Accounting Standards with Comparative Provisions under Ind AS, Disclosure of Accounting Policies (AS 1) Property Plant and Equipment (AS 10) The Effects of Changes in Foreign Exchange Rate (AS 11) Accounting for Government Grants (AS 12), Borrowing Costs (AS 16), Accounting for Taxes on Income (AS 22)

UNIT II DISSOLUTION OF PARTNERSHIP FIRMS (12Hrs)

Circumstances leading to Dissolution of Partnership, Settlement of Accounts on Dissolution, Insolvency of a partner, Garner vs. Murray Case, All partners Insolvent, Methods of piecemeal distribution, Maximum Loss Method, Highest Relative Capital Method, Surplus Capital Method

UNIT III AMALGAMATION OF PARTNERSHIP FIRMS, CONVERSION, SALE TO A COMPANY (12Hrs)

Accounting Entries in the Books of Amalgamating Sole Proprietors, Accounting Entries in the Books of the New Firm, sole proprietorship absorbed by existing partnership firm, Amalgamation of partnership firms, Accounting Entries in the books of selling firms, Accounting Entries in the books of the Purchasing Company, Accounting of Limited Liability Partnership

UNIT IV INSURANCE CLAIM FOR LOSS OF STOCK AND LOSS OF PROFIT (12Hrs)

UNIT V LEASE ACCOUNTING (12Hrs)

AS 19 (LEASES) and its comparative provisions under Ind AS.

Textbooks

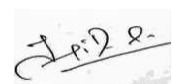
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3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

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1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts - Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

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2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882



A20PAT414**COST AND MANAGEMENT ACCOUNTING**

L	T	P	C	Hrs
3	1	0	4	60

Course Objectives

- To gain knowledge about Marginal costing and CVP Analysis
- To develop the knowledge about Budgets and its importance in decision making
- To understand the Concepts relating to standard costing
- To help students gain knowledge of Concepts relating to Contract Costing
- To Acquaint with concepts related to Cost Accounting Method of Service Sector

Course Outcomes

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

CO1 - Appreciate the application of CVP analysis in short term decision making

CO2 - Demonstrate the use of budgets in planning and control.

CO3 - Understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO4 - develop ability to calculate the cost of contracts after understanding the basic concepts and processes involved in them.

CO5 - State the units used and calculate the costs for different service sectors

UNIT I MARGINAL COSTING (12Hrs)

Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break -even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break- even analysis, Consideration of Limiting factor (key factor), Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress, Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods, Short term decision making using the above concepts

UNIT II BUDGET AND BUDGETARY CONTROL (12Hrs)

Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures , The use of budget in planning and control , Flexible budget, Preparation of Functional budget for operating and nonoperating functions, Cash budget, Master budget, Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.

UNIT III STANDARD COSTING (12Hrs)

Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement , Calculation and Reconciliation of Cost Variances- Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead Variance.

UNIT IV CONTRACT COSTING (12Hrs)

Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, Cost plus contract, Value of work certified, Cost of Work not certified. Determination Value of work certified, Cost of work not certified, Notional or Estimated profit from a contact.

UNIT V COSTING OF SERVICE SECTORS (12Hrs)

Determination of Costs and Prices of services

Textbooks

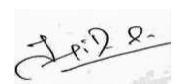
1. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla
2. Cost Accounting: Principles & Practices Book Reference By M. N. Arora
3. Horngren"s Cost Accounting: A Managerial Emphasis - By Charles T. Horngren, Srikant M. Datar Et. Al.

Reference Books

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj,
2. Jawaharlal : Cost Accounting; McGraw-Hill Education (India) Ltd B-4, Sector 63, Gautam Budh

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3. https://www.icai.org/post.html?post_id=17759



A20PAT309**INCOME TAX LAWS AND PRACTICE-I****L T P C Hrs**
4 0 0 4 60**Course Objectives**

- 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.

Course Outcomes

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

CO1 - Understand the basics of income tax and various tax rates applicable to different categories.

CO2 - Determine the residential status of individuals subject to conditions of act.

CO3 - Compute income tax for various categories of salaried people.

CO4 - Compute income tax for house property.

CO5 - Compute income tax for various kinds of business and profession.

UNIT I - BASIC CONCEPTS (12 Hrs)

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

UNIT II – RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME (12 Hrs)

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.

UNIT III – INCOME FROM SALARIES (12 Hrs)

Computation of income under the head 'Salaries' -Chargeability (Sec 15) , Salary due , Salary paid or allowed though not due , Arrears of Salary , Deduction (Sec 16) , Sec 17- Meaning of Salary , perquisite , profits in lieu of salary.

UNIT IV – INCOME FROM HOUSE PROPERTY (12 Hrs)

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 - Case Law

UNIT V - BUSINESS OR PROFESSION (12 Hrs)

Computation of income under the head 'Profits and gains of business and profession', meaning of „business“ and „profession“, method of accounting, income chargeable under business or profession [SECTION 28], speculation business, computation of profits and gains from business or profession [SECTION 29], admissible deductions [SECTION 30 TO 37]

Textbooks

1. Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Singhanian Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
3. Bare Act - Chapter I, II, III and IV

Reference Books

1. Direct Taxes Ready Reckoner with Tax Planning Author : Dr. Girish Ahuja & Dr. Ravi Gupta
2. Direct Taxes Law and Practice Author : Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Publisher Taxmann

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A20MGD303**STRATEGIC MANAGEMENT****L T P C Hrs****4 0 0 4 60****Course Objectives**

- To introduce the concepts of strategic management and understand its nature in competitive and institutional landscape.
- To provide a primary understanding of SWOT analysis
- To familiarize students with concepts of Strategy Formulation and Implementation
- To enhance with understanding of Strategy formulation at corporate , Business and Functional level strategies
- To acquaint the learners with importance of impact of Digital technology on Strategy

Course Outcomes

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

CO1 - Analyse the strategic management process and its meaning and Comprehend the relevance of business vision.

CO2 - Analyse the Porter's five forces theory and environmental scanning and Understand the concept of Benchmarking.

CO3 - Appreciate the relationship between strategy formulation , implementation and control.

CO4 - Comprehend the relevance and Application of strategy at different levels.

CO5 -Understand the importance of Digital transformation for competitive advantage.

UNIT 1: INTRODUCTION

Introduction to Strategy and Strategic Management , Alignment of Strategy with Vision, Mission and Culture , Objectives of Strategic Management , Organisational Genomics , Alignment with Individual Level Objective and Organisational Objective , Balanced Score Card , EVA - Driven Responsibility Accounting

UNIT 2 : STRATEGIC ANALYSIS AND STRATEGIC PLANNING

Competitive Landscape , Strategic Analysis , Industry and Competitive Analysis , Core Competence , Competitive Advantage , Internal and External Analysis , SWOT Analysis , Globalization

UNIT 3 : FORMULATION AND IMPLEMENTATION OF STRATEGY

Strategy Formulation - Production Strategy, Supply Chain Strategy, Marketing Strategy, Human Resource Strategy , Structuring of Organisation for Implementation of Strategy ,Strategic Business Unit , Business Process Re-engineering , Management Control, Operational Control and Task Control , Goal Congruence



UNIT 4 : CORPORATE, BUSINESS AND FUNCTIONAL LEVEL STRATEGIES

Concepts and Nature of Corporate Strategy , Strategic Alternatives at Corporate Level - Stability , Growth/Expansion , Business Combinations – Merger and Acquisition , Strategic Alliances , Retrenchment/Turnaround , Combination , Competitive Strategies at Business Level , Michael Porter's Generic Strategies , Best-Cost Provider Strategy , Marketing Strategy , Financial Strategy, Operations Strategy , Human Resource Strategy , Research and Development

UNIT 5 : DIGITAL STRATEGY

Introduction , Digital Transformation for Competitive Advantages ,Innovations and Disruptive Business Models , Emerging Trends in Digital and Social Marketing Strategies

Textbooks

1. L.M. Prasad : Strategic Management; Sultan Chand & Sons, New Delhi
2. Upendra Kachru : Strategic Management; McGraw Hill Education (India) Pvt Ltd

Reference Books

1. Measuring the Success of Technology-Based Strategic Business Units - Dvir&Shenhar
2. Ansoff H. Igor, Corporate Strategy: An Analytical Approach to Business Policy for Growth and Expansion, McGraw – Hill, NewYork, 1965.
3. Andrews, Kenneth R., The Concept of Corporate Strategy, Dow - Jones - Irwin, Homewood (Illinois), 1971.
4. Digital Transformation - Interplay of Strategies and Technologies for Customers"

Web References

1. https://www.icaai.org/post.html?post_id=17766
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-SMA&IT-PDF%20FILE.pdf>



DSE-I

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

Course Objectives

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

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in individual and group behaviour.

CO2 – Evaluate teamwork.

CO3 – Understand the different concepts of counterproductive work behaviour.

CO4 – Critically analyses the conflict resolution at work.

CO5 – Understand the concept of respecting co-workers.

UNIT I INDIVIDUAL AND GROUP BEHAVIOUR (12 Hrs)

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

UNIT II INTERACTIONS WITH COLLEAGUES (12 Hrs)

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

UNIT III COUNTERPRODUCTIVE WORK BEHAVIOUR (12 Hrs)

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

UNIT IV CONFLICT RESOLUTION AT WORK (12 Hrs)

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

UNIT V SEXUAL HARASSMENT IN WORKPLACE (12 Hrs)

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

Text Books

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

Reference Books

1. Fred Luthans, "Organisational Behaviour", McGraw Hill Education, 5th Edition, 2008.

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

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



A20CME406**MARKETING PRINCIPLES AND PRACTICE****L T P C Hrs**
4 0 0 4 60**Course Objectives**

- To understand basic Marketing Concepts, Marketing approaches and environmental factors affecting marketing functions.
- To explain various buying motives and marketing segmentation.
- To be familiar with Product and Pricing strategies.
- To understand about various distribution channels and promotional mix.
- To evaluate the importance of recent trends in marketing.

Course Outcomes

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

CO1 - Demonstrate their conceptual understanding in marketing and marketing mix.

CO2 - Develop skills and ability in market segmentation and buyer behavior.

CO3 - Understand the importance of product and pricing of a product.

CO4 - Develop their skills and ability in distribution channels and promotional techniques.

CO5 - Demonstrate their ability in recent trends in marketing.

UNIT I FUNDAMENTALS OF MARKETING (12 Hrs)

Fundamentals of Marketing - Approaches to the study of Marketing - Modern Marketing concept - Marketing Environment - Marketing and selling - Concept of Marketing mix - Marketing information system.

UNIT II MARKETING SEGMENTATION AND CONSUMER BEHAVIOUR (12 Hrs)

Concepts and Benefits of Segmentation - Bases of Segmentation - Consumer Behaviour-Meaning and definition - Buying motives - Buyer behavior model - Consumer buying decision process - Targeting - Positioning.

UNIT III PRODUCT AND PRICING (12 Hrs)

Product - Classification - New Product Development - Product life cycle - Product line and Product mix - Product Portfolio analysis - Pricing - Kinds of pricing - Factors influencing pricing decisions - Pricing strategies - Pricing policies and procedures.

UNIT IV DISTRIBUTION AND PROMOTION (12 Hrs)

Physical Distribution - Various kinds of marketing channels - Distribution Logistics - Distribution problems - Promotion - Meaning and importance - Promotional mix - Advertising - Public relations - Personal selling.

UNIT V RECENT TRENDS IN MARKETING (12 Hrs)

Tele Marketing - SMS Marketing - Digital Marketing - Green and grey marketing - Virtual Marketing - advantages and disadvantages - Relationship Marketing - CRM - advantages and disadvantages.



Textbooks

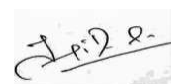
1. R.S.N. Pillai & Bagavathi, Marketing Management, 2014, Sultan Chand & sons, New Delhi.
2. Dr.C.B.Gupta and Dr. Rajan Nair, Marketing Management, 2009, Sultan Chand & Sons, New Delhi.
3. Rajan Saxena, Marketing Management, 2014, Tata Mc GrawHill Publishing Company Limited, New

Reference Books

1. Doug Bary, "A Basic Guide to Exporting", U.S. Commercial Service, 11th Edition, 2015.
2. C. Ramagopal, "Export Import Procedures, Documentation and Logistics", New Age International Publishers, 1st Edition, 2008.
3. T.A.S. Balagopal, "Export Management", Himalaya Publishing House, 5th Edition, 2016.

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2. www.civilserviceindia.com
3. www.danangtimes.vn
4. <http://ebooks.lpude.in>
5. www.econstor.eu



A20CMT102**PRINCIPLES OF MANAGEMENT****(Common to B.Com. & BBA)****L T P C Hrs**
4 0 0 4 60**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 (12 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 (12 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 (12 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 (14 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 (10 Hrs)

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

Textbooks

1. C.B. Gupta, “Business Management”, Sultan Chand Sons, 9th Edition, 2012.
2. L.M. Prasad, “Principles and Practice of Management”, Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O’Donnell, “Essentials of Management”, Tata McGraw Hill, 7th Edition, 2007.

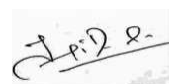
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1. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, “Management”, Pearson Education, 6th Edition, 2004.
2. Y.K. Bhushan, “Business Organisation and Management”, Sultan Chand & Sons, 11th Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, “Principles of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

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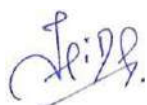
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2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-290120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





Syllabus for IV Semester for B.Com Cost and Management Accounting

Department	COMMERCE			Programme : B.COM (CMA)						
Semester	IV			Course Category Code: DSC		*End Semester Exam Type: TE				
Course Code	A20MGT410			Periods/Week			Credit	Maximum Marks		
				L	T	P	C	CAM	ESE	TM
Course Name	ACCOUNTS OF JOINT STOCK COMPANIES			3	1	0	4	25	75	100
Course Objectives	To Understand Accounting for shares and Debentures									
	To understand the preparation of Financial statements of companies									
	To familiarize with preparation of cash Flow Statement									
	To help students to acquaint with Accounts of Banking, Electricity And Insurance Companies									
	To develop the knowledge of accounting from incomplete records									
Course Outcomes	<i>On completion of the course, the students will be able to</i>								BT Mapping (Highest Level)	
	CO1	To obtain in-depth knowledge on accounting for issue of securities and change in capital structure.							K1	
	CO2	Equip themselves with detail understanding of the process and accounting of issue of Shares and Debentures and redemption of Preference shares and debentures.							K2	
	CO3	Understand AS-3 and Prepare Cash Flow statements under Direct and Indirect Method.							K3	
	CO4	To develop detail understanding on preparation of mandatory financial statements by companies (including Banking, Insurance and Electricity companies)							K4	
	CO5	Understand the treatment of provisions of Ind As 2, 10, 19, 33, 37							K5	
UNIT-I	ACCOUNTING FOR SHARES AND DEBENTURES						Periods: 12Hrs			
Issue of Shares, Forfeiture of Shares, Rights Issue, Bonus Issue, Sweat Equity Shares, Employee Stock Option and Stock Purchase Scheme, Buy-back of Shares, Redemption of Preference Shares, Issue and Redemption of Debentures, Underwriting of Securities									CO1	
UNIT-II	FINANCIAL STATEMENTS OF COMPANIES						Periods: 12Hrs			
Statement of Profit and Loss (as per Division I of Schedule III), Balance Sheet (As per Division I of Schedule III), An Introduction to Division II of Schedule III									CO2	
UNIT-III	CASH FLOW STATEMENT						Periods: 12Hrs			
Introduction, Elements of Cash, Classification of Cash Flow Activities, Calculation of Cash Flows from Operating Activities, Investing Activities and Financing Activities, Problems both Direct and Indirect Method, AS 3 and Ind AS 7									CO3	
UNIT-IV	ACCOUNTS OF BANKING, ELECTRICITY AND INSURANCE COMPANIES						Periods: 12Hrs			
Preliminary Concepts and Provisions, Accounting in Banking Companies. Forms of Balance Sheet and Profit and Loss Account (Third Schedule of the Banking Regulation Act, 1949), Accounting for Special Transactions in banking, RBI's Prudential Accounting Norms, Classification of Assets and Provisions, Regulatory Framework for Electricity Companies, Accounting in Electricity Companies, Preparation of Financial Statements of an Electricity Company, Type of Policies, Distinction between Life and Non-									CO4	




life Insurance, Accounts of Life Insurance Business , IRDA Regulations Regarding Preparation of Financial Statements, Accounts of General Insurance Business , Preparation of Financial Statements				
UNIT-V	ACCOUNTING STANDARDS		Periods: 12Hrs	
Conceptual Framework , Specified Ind AS with Comparative Provisions under AS , Presentation of Financial Statements (Ind AS 1, Inventories (Ind AS 2) , Events after the Reporting Period (Ind AS 10), Employee Benefits (Ind AS 19) , Earnings per Share (Ind AS 33) , Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37)				CO5
Lecture Periods: 60	Tutorial Periods: 0	Practical Periods: 0	Total Periods: 60	
TextBooks				
<ol style="list-style-type: none"> 1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi 2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani. 3. P.C. Tulsian & Bharat Tulsian, “Financial Accounting”, S.Chand, 2nd Edition, 2016. 				
ReferenceBooks				
<ol style="list-style-type: none"> 1. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced Accounts – Vol.1”, S.Chand & Sons, 19th Edition, 2017. 2. Maheshwari & Maheshwari, “Financial Accounting”, Vikas Publishing House, 6th Edition, 2018. 				
Web References				
<ol style="list-style-type: none"> 1. https://www.icai.org/post.html?post_id=17773 2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_Rev.pdf 3. https://lecturenotes.in/download/material/18026-financial-accounting 4. https://www.icai.org/post.html?post_id=17882 				

* TE – Theory Exam, LE – Lab Exam

Department	COMMERCE		Programme : B.COM (CMA)						
Semester	IV		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A20PAT412		Periods/Week			Credit	Maximum Marks		
Course Name	GOODS AND SERVICE TAX		L	T	P	C	CAM	ESE	TM
Course Objectives	To gain basic knowledge in GST law , its background and need.								
	To understand the Concepts on how the tax of GST is levied on various services and goods.								
	To familiarize with concepts relating to tax credit and how input tax can be claimed as credit.								
	To understand the various procedures in implementation of GST law practically.								
	To Familiarize with additional concepts that are newly introduced into GST law.								
Course Outcomes	<i>On completion of the course, the students will be able to</i>								BT Mapping (Highest Level)
	CO1	Understand the basics of GST law and know its background and reason for implementation.							K1
	CO2	Familiarize with the concepts of levy of GST and collection of GST.							K2
	CO3	Understand the concept and importance of input tax credit and its need in the system.							K3
	CO4	Familiarize with various procedures involved in GST practices.							K4
	CO5	Understand the other special provisions that are applicable for the practical implementation of GST.							K5
UNIT-I	INTRODUCTION					Periods: 12Hrs			
The constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT: Meaning, Variants & Methods , Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST), GST Council, GST Network, State Compensation Mechanism, Registration.									CO1
UNIT-II	LEVY AND COLLECTION OF GST					Periods: 12Hrs			
Taxable event:- “Supply” of Goods & Services , Place of Supply : Within state, Interstate, Import & Export, Time of supply, Valuation for GST- Valuation rules, taxability of reimbursement of expenses., Charge , Exemption from GST: Small supplies & Composition Scheme, Classification of Goods & Services: Composite & Mixed Supplies , Time and value of Supply									CO2
UNIT-III	INPUT TAX CREDIT					Periods: 12Hrs			
Basic concept, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output: CGST, SGST, IGST. Eligible & Ineligible Input Tax Credit , Apportionments of Credit & Blocked Credits, Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances, Transfer of Input Credit (Input Service Distribution), Payment of Taxes, Refund, Doctrine of unjust enrichment , TDS, TCS. Reverse Charge Mechanism, Job work									CO3

UNIT-IV	PROCEDURES	Periods: 12Hrs	
Tax Invoice, Credit & Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary & Scrutiny			CO4
UNIT-V	SPECIAL PROVISIONS	Periods: 12Hrs	
Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, Zero rated supply, Offences & Penalties, Appeals			CO5
Lecture Periods: 60	Tutorial Periods: 0	Practical Periods: 0	Total Periods: 60
TextBooks			
1. Dr. Sanjiv agarwal : Goods & Services Tax, laws, Concepts and impact analysis, Bloomsbury & Sanjeev Malhotra 2. V.S. Datey : GST ready reckoner, Taxmann			
ReferenceBooks			
1. Dr. Sanjiv agarwal : A Complete Guide to Goods & Services Tax ready reckoner in Q & A & Sanjeev Malhotra Format, Bloomsbury 2. Dr. yogendra Bangur : Comprehensive Guide to Tax Laws, Aadhya Prakashan 3. Dr. Sanjiv agarwal : Compendium of Judicial Pronouncements, Bloomsbury & Sanjeev Malhotra			
Web References			
1. https://www.icsi.edu/media/webmodules/TAX_LAWS_june2020.pdf 2. https://resource.cdn.icai.org/71130bos57133.pdf			

* TE – Theory Exam, LE – Lab Exam




Department	COMMERCE			Programme : B.COM (CMA)						
Semester	IV			Course Category Code: IDC		*End Semester Exam Type: TE				
Course Code	A20MGD404			Periods/Week			Credit	Maximum Marks		
				L	T	P	C	CAM	ES	TM
Course Name	BUSINESS LAWS AND ETHICS			3	0	0	3	25	75	100
Course Objectives	To acquire knowledge of the various provisions dealing with fundamental rights, sources of law, legislative process in India and legal methods of dispute resolution.									
	To develop an understanding about the different provisions relating to health, safety welfare, and annual leaves of workers in factory.									
	To acquire the requisite knowledge of Employees State Insurance Act.									
	To Understand corporate legislations governing operational and financial considerations and the role and responsibilities of directors in this context									
	To comprehend the dynamic complementary role of ethics in business decisions taken in a regulated environment.									
Course Outcomes	<i>On completion of the course, the students will be able to</i>								BT Mapping (Highest Level)	
	CO1	Develop an understanding about the different legal maxims and terminologies, constitution of India and its related features.							K1	
	CO2	Acquire the requisite knowledge of the aim and object of the Act to safeguard the interests of workers, prevent their exploitation and obligations, duties and responsibilities of a factory owner and also on the factory manager.							K2	
	CO3	Develop an understanding about the establishment of employees' state insurance corporation and its constitution, also about the powers and obligations of the Corporation, the standing committee and medical benefit council.							K3	
	CO4	Obtain in-depth knowledge and application of various provisions of company law and regulations..							K4	
	CO5	Acquire the requisite knowledge of business ethics, emotional intelligence, principles of public life, and how a strong code of ethics can help businesses to prosper.							K5	
UNIT-I	INTRODUCTION TO LAW AND LEGAL SYSTEM IN INDIA						Periods: 12Hrs			
Introduction to The Constitution of India , Fundamental Rights , Sources of Law , Primary and Subordinate Legislations , Legislative Processes in India , Legal Methods including Judicial Alternative Dispute Resolution (ADR) Process in India , Legal Terminology and Maxims									CO1	
UNIT-II	INDUSTRIAL LAWS-I						Periods: 12Hrs			
Factories Act, 1948 , Payment of Gratuity Act, 1972 , Employees Provident Fund and Miscellaneous Provisions Act, 1952									CO2	
UNIT-III	INDUSTRIAL LAWS-II						Periods: 12Hrs			
Employees Provident Fund and Miscellaneous Provisions Act, 1952 , Employees State Insurance Act, 1948 , The Code on Wages, 2019									CO3	
UNIT-IV	COMPANIES ACT, 2013						Periods: 12Hrs			

Company Types, Promotion, Formation and Related Procedures (Sec 1 to Sec 122 of Companies Act, 2013), Director - Role, Responsibilities, Qualification, Disqualification, Appointment, Retirement, Resignation, Removal, Remuneration and Powers, Directors Identification Number ,Operational and Financial Control , Internal Financial Control for Financial Reporting (Section 134,143 and 177) , Rights of Shareholders , Key Managerial Personnel			CO4
UNIT-V	BUSINESS ETHICS AND EMOTIONAL INTELLIGENCE	Periods: 12Hrs	
Ethics – Meaning, Importance and Nature ,The “Seven Principles of Public Life” – Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership ,The Relationship between Ethics and Law , Business Ethics and its Relevance to Business , Values and Attitudes of Professional Accountants,Primary Norms of Business Ethics - Honesty, Accountability etc., the Application in Decisions regarding Employers, Finance and Trading ,Internal Code of Ethics , Ethics in Business Dealings ,Case Study on Business Ethics , Emotional Intelligence (Concept and Importance)			CO5
Lecture Periods: 60	Tutorial Periods: 0	Practical Periods: 0	Total Periods: 60
TextBooks			
<ol style="list-style-type: none"> 1. Dr. Avtar Singh Company Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001 2. C.R. Datta: Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur 3. Bare Act : Corporate Laws; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005 4. P.L. Malik : Industrial Law; Eastern Book Company; 34, Lalbagh, Lucknow. 5. N.D. Kapoor : Handbook of Industrial Law; Sultan Chand & Sons, 23, Darya Ganj, New Delhi –110002 			
ReferenceBooks			
<ol style="list-style-type: none"> 1. D.K.JAIN Company Law Ready Reckoner Bharat House Pvt Ltd 2. Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi 3. Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd 4. Taxmann’s :Labour Laws. 			
Web References			
<ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/23112021_Company_Law.pdf 2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P5_new.pdf 3. https://link.springer.com/article/10.1007/ 4. https://www.mca.gov.in/content/mca/ 5. http://www.barcouncilofindia.org/ 			

* TE – Theory Exam, LE – Lab Exam

Department	COMMERCE			Programme : B.COM (CMA)						
Semester	IV			Course Category Code:DSC		*End Semester Exam Type: TE				
Course Code	A20PAT411			Periods/Week			Credit	Maximum Marks		
				L	T	P	C	CAM	ES E	TM
Course Name	INCOME TAX LAWS AND PRACTICE-II			3	1	0	4	25	75	100
Course Objectives	To gain knowledge about the head capital gains and other sources of income.									
	To develop the knowledge about income aggregation, set-off and carry forward of losses between heads of income.									
	To understand the Concept of various deductions from the gross total incomes.									
	To help students gain knowledge on total income and computation of total income for purpose of tax calculation.									
	To Acquaint with Provisions related to advance tax, TDS , TCS and filing of returns									
Course Outcomes	<i>On completion of the course, the students will be able to</i>								BT Mapping (Highest Level)	
	CO1	Compute the income chargeable under the Head capital gains and other sources.							K1	
	CO2	Comprehend the Concepts relating to income aggregation, set-off and carry forward of losses for various types of incomes in income tax.							K2	
	CO3	Understand provisions relating to deductions from the total income. CO4 – Compute Total income chargeable to Tax and Tax liability .							K3	
	CO4	Appreciate difference between Tax deductible at source and Tax collectible at source.							K4	
	CO5	Compute the income chargeable under the Head capital gains and other sources.							K5	
UNIT-I	CAPITAL GAINS AND OTHER SOURCES OF INCOME						Periods: 12Hrs			
Income from Capital gains; Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision – Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer, Practical Case Studies. Income from other sources : Income chargeable under the head (SEC 56) , Casual Income (SEC 115 BB) , SEC 57 , 58 , 59 , 145 : Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions, Practical Case Studies									CO1	
UNIT-II	AGGREGATION OF INCOME , SET-OFF OR CARRY FORWARD OF LOSSES						Periods: 12Hrs			
Clubbing of income, aggregation of income and set off and carry forward of losses , Set-off and Carry-forward of Losses. Set-off of losses from one source against income from another source under the same head of income [Section 70] .Set-off of losses from one head against income from another head [Section 71] Clubbing of Income. Transfer of Income [Section 60]. Revocable Transfer of Assets [Section 61] .Income of Spouse .Transfer for immediate / deferred benefit of son's wife [Section 64(1)(viii)] .Income of spouse through a third person [Section 64(1)(vii)] .Clubbing of Income of Minor Child [Section 64(1A)]. Income from the converted property [Section 64(2)]									CO2	
UNIT-III	DEDUCTION FROM GROSS TOTAL INCOME						Periods: 12Hrs			

General provisions, The provisions related to various deductions available while computing income deductions related to chapter VI-A, specific deductions in respect of certain income, other deductions.			CO3
UNIT-IV	COMPUTATION OF TOTAL INCOME	Periods: 12Hrs	
Income to be considered while computing total income of individuals, AMT , Procedure for computation of total income , Meaning of Total Income , problems.			CO4
UNIT-V	ADVANCE TAX , TDS AND TCS	Periods: 12Hrs	
Introduction, Provisions related to direct payment, provisions concerning deduction of tax at source, advance payment of tax, Interest for defaults in payment of advance tax and deferment of advance tax, tax collected at source , Filing of returns			CO5
Lecture Periods: 60	Tutorial Periods: -	Practical Periods: 0	Total Periods: 60
TextBooks			
<ol style="list-style-type: none"> 1. Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi. 2. 2.Singhania, Vinod K. and Singhania Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. 3. Bare Act – Chapter I , II ,III and IV 			
ReferenceBooks			
<ol style="list-style-type: none"> 1. Direct Taxes Ready Reckoner with Tax Planning Author : Dr. Girish Ahuja & Dr. Ravi Gupta 2. Direct Taxes Law and Practice Author : Dr. Vinod K. Singhania & Dr. Kapil Singhania Publisher Taxmann 			
Web References			
<ol style="list-style-type: none"> 1. https://www.icai.org/post.html?post_id=17882 2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf 			

* TE – Theory Exam, LE – Lab Exam

Department	COMMERCE	Programme : B.Com (CMA)						
Semester	IV	Course Category Code: DSE			*End Semester Exam Type: TE			
Course Code	A20AFE401	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	INTRODUCTORY BUSINESS ANALYTICS	3	0	0	3	25	75	100
Course Objectives	<ul style="list-style-type: none"> To explain introduction of business analytics. To understand the concept of data sampling. To be familiar with data collection. To evaluate the concept of data visualization. To demonstrate descriptive analysis 							
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	INTRODUCTION TO BUSINESS ANALYTICS				Periods: 6 Hrs			
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.							CO1	
UNIT-II	DATA SAMPLING				Periods: 9 Hrs			
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.							CO2	
UNIT-III	DATA COLLECTION				Periods: 12 Hrs			
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							CO3	

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 Validating Questionnaires.			
UNIT-IV	DATA VISUALIZATION	Periods: 9 Hrs	
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.			CO4
UNIT-V	DESCRIPTIVE ANALYTICS	Periods: 9 Hrs	
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.			CO5
Lecture Periods: 45	Tutorial Periods: -	Practical Periods: -	Total Periods: 45
TextBooks			
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			
ReferenceBooks			
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.			
Web References			
1. https://www.omnisci.com/technical-glossary/business-analytics			
2. https://searchbusinessanalytics.techtarget.com/definition/business-analytics-BA			
3. https://www.questionpro.com/blog/sample/			
4. https://informationisbeautiful.net/beautifulnews/			
5. https://opentextbc.ca/researchmethods/chapter/constructing-survey-questionnaires/			
6. https://help.xlstat.com/s/article/which-descriptive-statistics-tool-should-youchoose?language=en_US#:~:text=The%20type%20of%20statistical%20methods,as%20central%20tendencies%20and%20dispersion.			

* TE – Theory Exam, LE – Lab Exam

Department	COMMERCE		Programme : B.Com(CMA)						
Semester	IV		Course Category Code: SEC			*End Semester Exam Type: -			
Course Code	A20AFS404		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	DESIGN THINKING		0	0	4	2	100	-	100
Course Objectives	<ul style="list-style-type: none"> To understand the design thinking concepts and principles. To find the design thinking methods in every stage of the problem. To learn the different phases of design thinking To apply various methods in design thinking to different problems To develop the future thinking ideas 								
	<i>On completion of the course, the students will be able to</i>								BT Mapping (Highest Level)
	Course Outcomes	CO1	Demonstrate their understanding their design thinking concepts and principles.						K1
		CO2	Develop their findings of design thinking methods in every stage of the problem.						K2
		CO3	Develop their learning skills of different phases of design thinking						K3
CO4		Determine their various methods in design thinking to different problems.						K4	
CO5		Develop their ideas of future thinking.						K5	
UNIT-I	INTRODUCTION					Periods: 6 Hrs			
Why Design? - Four Questions, Ten Tools - Principles of Design Thinking - The process of Design Thinking - How to plan a Design Thinking project.								CO1	
UNIT-II	UNDERSTAND, OBSERVE AND DEFINE THE PROBLEM					Periods: 6 Hrs			
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.								CO2	
UNIT-III	IDEATION AND PROTOTYPING					Periods: 6 Hrs			
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.								CO3	
UNIT-IV	TESTING AND IMPLEMENTATION					Periods: 6 Hrs			

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.			CO4
UNIT-V	FUTURE	Periods: 6 Hrs	
Design Thinking meets the corporation – The New Social Contract – Design Activism – Designing tomorrow			CO5
Lecture Periods: 30	Tutorial Periods: -	Practical Periods: -	Total Periods: 30
TextBooks			
<ol style="list-style-type: none"> 1. Christian Mueller-Roterberg, Handbook of Design Thinking - Tips & Tools for how to design thinking, 2018. 2. Designing for Growth: a design thinking tool kit for managers By Jeanne Liedtka and Tim Ogilvie, 2019. 3. Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation by Tim Brown, 2019. 			
ReferenceBooks			
<ol style="list-style-type: none"> 1. Johnny Schneider, "Understanding Design Thinking, Lean and Agile", O'Reilly Media, 2017. 2. Roger Martin, "The Design of Business: Why Design Thinking is the Next Competitive Advantage", Harvard Business Press, 2009. 3. Hasso Plattner, Christoph Meinel and Larry Leifer (eds), "Design Thinking: Understand – Improve – Apply", Springer, 2011 			
Web References			
<ol style="list-style-type: none"> 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

A20MGC404	Tally- GST & TDS	L	T	P	C	Hrs
		0	0	4	0	40

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.

Pass /Fail will be determined on the basis of participation, attendance, performance and completion of the course.

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.

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Department	Commerce		Programme: B.Com CMA						
Semester	V		Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A20MGT512		Periods / Week			Credit		Maximum Marks	
			L	T	P	C	CAM	ESE	TM
Course Name	FINANCIAL REPORTING AND AUDITING		3	1	0	4	25	75	100
Prerequisite	Accounting concept								
Course Objective	1. To Understand the financial accounting and reporting frameworks business enterprises use globally (including US GAAP and IFRS).								
	2. To apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals								
	3. To make the students understand the concept of present-day Auditing Practices.								
	4. To enable the students to gain knowledge of various techniques of Auditing								
	5. To know the Audit Report and Recent Trends in Auditing								
	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
Course Outcome	CO1	Gain knowledge on GAAP and IFRS in use of Globally					K3		
	CO2	Gained knowledge to apply the accounting principles (per US GAAP and IFRS) in preparing the financial statement					K3		
	CO3	Result from the courses to known the traction and basis on Auditing					K3		
	Co4	students will gain insight into the Auditing practices prevailing in the present scenario.					K3		
	Co5	Students will understand the general approach of audit in an EDP environment					K3		
UNIT-I	Financial Statement and Revenue Recognition (per US GAAP and IFRS)					Periods: 12			
Balance sheet - income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries								CO1	
UNIT-II	Current Assets and Current Liabilities and Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS)					Periods: 12			

Academic Curriculum and Syllabi (R2020)

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill - Leasehold Assets & Liabilities - Deferred Taxes				CO2
UNIT-III	Equity transactions (per US GAAP and IFRS) And Introduction Auditing	Periods: 12		
Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options - Business Combinations & Consolidations - Differences between US GAAP and IFRS Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.				CO3
UNIT-IV	Vouching and Verification and Audit and Accounting Standards	Periods: 12		
Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation. Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)				CO4
UNIT-V	Auditors and Audit Report and Recent Trends in Auditing	Periods: 12		
Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services. EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction				CO5
Lecture Periods: 45	Tutorial Periods:15	Practical Periods:	Total Periods: 60	
Text Books				

Academic Curriculum and Syllabi (R2020)

1. P.N.Reddy & Appannaiah, "Auditing", Himalaya Publishing House, 2nd Edition, 2016.
2. T.R.Sharma," Auditing", Sahitya Bhavan Publication, 2nd Edition, 2018.
3. B.N.Tandon, "Practical Auditing", Sultan Chand & Sons, 4th Edition, 2015.
4. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.
5. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.

Reference Books

1. Dr.Nanje Gowda, "Principles of Auditing", vision book house, 2013.
2. Dr.Alice Mani, "Principles & Practices of Auditing", Eliza publishing house, 1st Edition, 2017.
3. Dinakar Pagare, "Practice of Auditing", Sultan Chand & Sons, 12th Edition, 2018.
4. Kamal Gupta, "Practical Auditing", Tata McGraw Hill, 5th Edition, 2019.
5. R.G Sexena, "Principles and Practice of Auditing", Himalaya Publishing House, 9th Edition, 2018.
6. R. Francis, "Principles of Auditing", Himalaya Publishing House, 1st Edition, 2018.

Web References

1. <https://resource.cdn.icai.org/46524bosinter-p6-cp1.pdf>
2. <https://resource.cdn.icai.org/46525bosinter-p6-cp2.pdf>
3. <https://resource.cdn.icai.org/46533bosinter-p6-cp10.pdf>
4. <https://resource.cdn.icai.org/46536bosinter-p6-cp13.pdf>
5. http://www.mca.gov.in/Ministry/pdf/Orders_25022020.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	COMMERCE			Programme : B.COM CMA						
Semester	V			Course Category Code: DSC		*End Semester Exam Type:TE				
Course Code	A20MGT513			Periods/Week		Credit	Maximum Marks			
				I	T	P	C	CAM	ESE	TM
Course Name	Corporate Laws			4	0	0	4	25	75	100
Prerequisite	Basic law Concepts									
Course Objectives	To understand different kinds of companies, and the steps involved in the formation of a joint stock company									
	To explain the contents of memorandum and articles of association and the procedure for the alteration of its contents.									
	To comprehend the meaning and types of shares and share capital.									
	To compare different types of members and company directors, as well as their appointment procedure.									
	To show an understanding on different types of company meetings, and winding- up.									
Course Outcomes	On completion of the course, the students will be able to								BT Mapping (Highest Level)	
	CO1	Express the steps involved in the formation of a joint stock company.							K3	
	CO2	Demonstrate an understanding of vital documents for company incorporation and the alteration procedure.							K3	
	CO3	Explain different types of shares and share capital, and the related guidelines							K3	
	CO4	Demonstrate complete understanding on Company Membership and Directors							K3	
	CO5	Describe the procedure involved in the conduct of different types of company meetings and different types of winding-up of companies.							K3	
UNIT-I	INCORPORATION OF COMPANY AND MATTERS INCIDENTAL THERE TO								Periods:12	
Introduction to incorporation of companies - Formation of company - Incorporation of company - Incorporation of One Person Company - Formation of companies with charitable objects. Effect of registration - Memorandum of Association – MOA - Articles of Association – AOA - Act to override Memorandum, Articles, - Effect of Memorandum and Articles - Alteration of Memorandum - Alteration of Articles - Copies of Memorandum, Articles to be given to members - Registered office of company - Commencement of business - Rectification of name of company - Conversion of companies already registered - Subsidiary company not to hold shares in its holding company - Service of documents - Authentication of documents, proceedings and contracts - Execution of bills of exchange.										
UNIT-II	PROSPECTUS AND ALLOTMENT OF SECURITIES and SHARE CAPITAL AND DEBENTURES								Periods:12	
Public offer and private placement - Prospectus - Securities to be dealt with in stock exchanges - Allotment of securities by company - Mis-statements in prospectus - Punishment for fraudulently Inducing persons to invest money - Action by affected persons - Punishment for fraud - Private Placement; Share capital–Types - Certificate of shares - Voting rights and variation of shareholders’ rights - Calls, calls-in-advance and incidental matters - Issue of shares at a premium or discount - Transfer and transmission of securities and the allied provisions - Alteration in share capital.								CO2		

UNIT-III	ACCEPTANCE OF DEPOSITS BY COMPANIES and REGISTRATION OF CHARGES	Periods:12
<p>Certain important terms explained - Prohibitive provisions and exempted companies - Provisions regarding acceptance of deposits from members - Provisions regarding acceptance of deposits from public by eligible companies - Punishment for contravention of section 73 or section 76 - Repayment of deposits accepted before commencement of the Companies Act, 2013 ; Duty to register charges, etc - Consequence of non-registration of charge - Application for registration of charge by charge holder - Acquisition of property subject to charge and modification of charge - Company to report satisfaction of charge - Power of registrar to make entries of satisfaction and release in absence of intimation from company - Intimation of appointment of receiver or manager - Punishment for contravention - Rectification by central government in register of charges.</p>		CO3
UNIT-IV	MANAGEMENT & ADMINISTRATION and DECLARATION AND PAYMENT OF DIVIDEND	Periods:12
<p>Registers - Annual Return - Pre-requisites of a meeting - Proxies - Voting - Circulation of member's resolutions - Representation of the President & Governors in meeting of Companies to which they are member - Representation of corporations meeting of companies and creditors - Resolutions - Minutes - Inspection of minutes-books of general meeting - Meetings - Applicability of this chapter to One Person Company ; Meaning of dividend - Types of dividend - Provisions regarding declaration and payment of dividend - Unpaid dividend account - Investor Education and Protection Fund - Right of dividend, rights shares and bonus shares to be held in abeyance pending registration of transfer of shares - Punishment for failure to distribute dividend within 30 days</p>		CO4
UNIT-V	ACCOUNTS OF COMPANIES and AUDIT AND AUDITORS	Periods:12
<p>Books of account etc., to be kept by company - Financial Statement - Periodical financial results - Re-opening of accounts on Court's or Tribunal orders - Voluntary revision of financial statements or board's reports - Constitution of National Financial Reporting Authority - Central Government to prescribe Accounting Standards - Financial statement, board's report - Corporate Social Responsibility - Right to members to copies of audited financial statement - Copy of financial statement to be filed with registrar - Internal Audit; Appointment of auditors - Removal, resignation of auditor and giving of special notice - Eligibility, qualifications and disqualifications of auditors - Remuneration of auditors - Powers and duties of auditors and Auditing Standards - Auditor not to render certain services - Auditors to sign audit reports, - Auditors to attend general meeting - Punishment for contravention - Central Government to specify audit of items of cost in respect of certain companies.</p>		CO5
Lecture Periods: 60	Tutorial Periods:	Practical Periods:-
Total Periods: 60		
TextBooks		
<ol style="list-style-type: none"> 1. Dr. O.P. Gupta "Corporate Law", SBPD Publishing House, Edition, 2020. 2. G. Srinivasan Anand "Accounts audit and Auditors", taxmann Publications Private Limited; 2nd Edition, 2014. 3. Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019. 4. G.K. Varshney, "Company Law and Secretarial Practice", Sahitya Bhawan Publications, 3rd Edition, 2017. 5. M.C. Kuchhal, "Modern Indian Company Law", Mahavir Publication, 28th Edition, 2019. 		

Reference Books

1. N.D. Kapoor, "Company Law and Secretarial Practice", Sultan Chand and Sons, 31st Edition, 2020.
2. Avtar Singh, "Company Law", Eastern Law House, 17th Edition, 2018.
3. R.S.N.Pillai and Bagavathi, "Business Law", S.Chand and Company,
4. S.K. Tuteja, "Company Secretarial Practice", Sultan Chand and Sons, 14th Edition, 2019.
5. P.P.S.Gogna, "A Text Book of Company Law", Himayala Publishing House, 7th Edition, 2019.
6. P.K.Ghosh & Dr.V.Balachandran, "Outline of Company Secretary Practice", Vikas Publishers, 3rd Edition, 2018.

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1. https://www.icaai.org/post.html?post_id=17766
2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_Rev.pdf
3. <https://www.mca.gov.in/>
4. https://gurukpo.com/Content/B.Com/Company_law_&__Sec._Practice.pdf

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

COs	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

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

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi (R2020)

Department	Commerce		Programme: B.Com CMA						
Semester	V		Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A20MGT514		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ES E	TM
Course Name	Financial Management and Business data Analytics		3	1	0	4	25	75	100
Prerequisite	Basic knowledge on financial management								
Course Objective	<ol style="list-style-type: none"> To impart the basics of Financial Management for the benefit of Commerce students. To enable the students to know the concepts of Investment, Financing and Working Capital. To provide the know-how to evaluate various alternatives by gaining insight from past performance in the essence of business analytics. Business analytics focuses on how business performance can be improved by changing the course of actions and using various tools to perform informed decision-making. To learn the Predictive Analytics and Business Analytics Applications 								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Understand the basics of financial management and capital structure.						K3	
	CO2	At the result, the students are able to calculate the Dividend and Working Capital						K3	
	CO3	Learned about the computation of Capital budgeting						K3	
	CO4	Understand the need for effective business analytics within an organization and Analyse complex problems using advanced analytics tools.						K3	
	CO5	Learned the descriptive, predictive and prescriptive business analytics.						K3	
UNIT-I	INTRODUCTION AND CAPITAL STRUCTURE AND COST OF CAPITAL					Periods: 12			
Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing- Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return. Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.								CO1	
UNIT-II	DIVIDEND AND WORKING CAPITAL					Periods: 12			
Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model – Hypothesis Model. Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle.								CO2	

UNIT-III	CAPITAL BUDGETING	Periods: 12	
Capital Budgeting Process – Cash flow estimation- Payback period _ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis		CO3	
UNIT-IV	BUSINESS ANALYTICS AND DESCRIPTIVE ANALYTICS	Periods: 12	
Introduction to Business Analytics, Models in Business Analytics, Problem solving with analytics, Big data, Stages of analytics (descriptive, predictive, prescriptive). Introduction to Analytics Foundations of Business Analytics, Decision making, Introduction to Business Analytics, Models in Business Analytics, Problem-solving with analytics, big data, and Stages of analytics (descriptive, predictive, prescriptive). Descriptive Analytics Descriptive Statistical Measures: measures of location, dispersion, shape and association. Visualizing and Exploring Data: Overview, Tables, Charts, Advanced data visualization, data dashboards.		CO4	
UNIT-V	PREDICTIVE ANALYTICS AND BUSINESS ANALYTICS APPLICATIONS	Periods: 12	
Predictive Analytics Trendlines and Regression Analysis, Forecasting Techniques, Introduction to Data Mining, Spreadsheet Modeling and Analysis, Monte Carlo Simulation and Risk Analysis: Predictive Analytics Linear Optimization, Applications of Linear Optimization, Integer Optimization, Decision Analysis. Application of Analytics in Finance, Marketing, Human Resource Management, Supply Chain, Healthcare, social media and Cyber Space.		CO5	
Lecture Periods: 45	Tutorial Periods:15	Practical Periods:	Total Periods: 60
Text Books			
<ol style="list-style-type: none"> James, E.R. (2017). Business Analytics. UK: Pearson Education Limited. Camm, J.D., Cochran, J.J., Fry, M.J., Ohlmann, J.W., Anderson, D.R. (2015), Essentials of Business Analytics, Cengage Learning, Second Edition. Prasad, R. N., Acharya, S. (2011), P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai 2018 Starkey, C.M. (2014), Business Analytics: Principles, Concepts and Applications, Pearson. 			
Reference Books			
<ol style="list-style-type: none"> Murthy A, Financial Management, Margam Publications, Chennai Liebowitz, J. (2013), Business Analytics: An Introduction, Auerbach Publications. Hardoon, D.R., and Shmueli, G. (2016), Getting Started with Business Analytics, CRC Press, Taylor & Francis. Rao, P.H. (2014), Business Analytics: An Application Focus, Prentice Hall India. Sharma, J.K., Khatua, P.K. (2012), Business Statistics, Pearson. 			
Web References			
<ol style="list-style-type: none"> www.cpdwise.com www.simplilearn.com https://www.investopedia.com/terms/c/capitalbudgeting.asp www.studyfinance.com https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.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	75	100




Academic Curriculum and Syllabi (R2020)

Department	Commerce		Programme: B.Com CMA						
Semester	V		Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A20MGT515		Periods/Week		Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM
Course Name	Management Accounting		3	1	0	4	25	75	100
Prerequisite	Basis on financial accounting								
Course Objective	To enlighten students on Financial Statement Analysis with the emphasis on the preparation of common size, comparative and trend analysis.								
	To familiarize the students with managerial financial decisions which are taking place in organizations.								
	Identify steps in Standard costing and variance analysis								
	Understand working capital, working capital ratios, cash flows and profit								
	Prioritise projects that mutually exclusive, involve unequal lives and are subject to capital rationing								
		On completion of the course, the students will be able to					BT Mapping (Highest Level)		
Course Outcome	CO1	Learn the preparation of Financial Statement Analysis.					K3		
	CO2	Study about Marginal Costing techniques.					K3		
	CO3	Realize the uses of standard costing and variances analysis.					K3		
	CO4	Calculate working capital, working capital ratios, cash flows and profit					K3		
	CO5	Learn the project appraisal methods.					K3		
UNIT-I	ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENT					Periods: 12			
Management Accounting: Definition - objectives - Functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis.								CO1	
UNIT-II	MARGINAL COSTING AND PROFIT PLANNING					Periods: 12			
Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit								CO2	
UNIT-III	STANDARD COSTING AND VARIANCE ANALYSIS					Periods:12			
Standard Costing – Basic standards - Uses - material, labour and manufacturing overheads - Comparison of budget and standard - Criticism of standard costing - Variance Analysis - Direct material cost variances - Direct labour cost variances - Variable overhead variances - Fixed overhead variances - Sales variances.								CO3	

UNIT-IV	MANAGING SHORT-TERM FINANCE	Periods: 12
Working Capital Management - Cash Management - Receivables & Payables Management - Inventory Management.		CO4
UNIT-V	PROJECT APPRAISAL METHODS:	Periods: 12
Capital Investment decisions - DCF techniques of investment appraisal - Taking account of taxation and inflation - Additional aspects of investment decision making.		CO5
Lecture Periods:45	Tutorial Periods:15	Practical Periods:
		Total Periods: 60
Text Books:		
1) S.N. Maheswari - Management Accounting - Sultan Chand & Sons, New Delhi.		
2) A. Murthy & S. Gurusamy, - Management Accounting - Vijay Nicole Imprints Private Ltd., Chennai.		
3) M.N. Arora, "Cost Accounting", Sultan Chand and Sons, 18 th Edition, 2019.		
4) S. P. Jain and K. L. Narang, Cost Accounting – Revised Edition2017- Kalyani Publishers.		
5) T.S. Reddy & Hari Prasad Reddy - Management Accounting - Margham Publications		
Web References:		
1. S.P.Gupta - Management Accounting - Sultan Chand & Sons, New Delhi		
2. Charles T. Horngren and Gary Sundem, N,-Introduction to Management Accounting- Prentice Hal		
3. Murthy and S. Guruswamy, Cost Accounting – Edition 2014, Tata Mc Graw - Hill Education Pvt. Ltd.		
4. 2. M. C. Shukla, T. S. Grewal and M. P. Gupta, - Cost Accounting - Edition 2014 - Sultan Chand Publishers.		
5. 3. S.P.Iyyangar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi. 2005		
Web References		
1. https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html		
2. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au- Marginal%20Costing-2.pdf		
3. https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/		
4. https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary- Control-Sem-IV.pdf		

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	COMMERCE			Programme : B.COM CMA				
Semester	V			Course Category Code: DSE		*End Semester Exam Type:TE		
Course Code	A20PAE501			Periods/Week			Credit	Maximum Marks
				L	T	P	C	CA M
Course Name	International Business			4	0	0	4	25 75 100
Prerequisite	Basic business Concepts							
Course Objectives	To acquaint the students with emerging issues in the international market.							
	To study the impact of the international business environment on foreign market operations.							
	To understand the importance of foreign direct investment.							
	To acquire knowledge about the international financial source							
	To update the students with the latest global ethics in the economy							
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Students will demonstrate a strong conceptual knowledge of on international market operations.						K3
	CO2	Demonstrate an understanding of the impact of the international business environment						K3
	CO3	Students will develop an effective understanding of the emerging foreign direct investment						K3
	CO4	Insights about various international financing sources						K3
	CO5	At the end of the course, the student will understand the concept of global ethics in the economy.						K3
UNIT-I	INTERNATIONAL MARKETING						Periods:9	
Basics of International Marketing, Basics of Global HRM, Basics of International Financial Management, Basics of International Accounting; International Business: An Overview – Evolution of International Business, Drivers of Globalization, Influences of International Business, Stages of Internationalization, Differences between Domestic and International Business, International Business Approaches, Advantages of International Business.								CO1
UNIT-II	INTERNATIONAL BUSINESS ENVIRONMENT						Periods:9	
International Business Environment – Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment; Modes of Entering International Business – Modes of Entry, Exporting, licensing, franchising, contract manufacturing, management contracts, turnkey projects, foreign direct investment, alliances like mergers and acquisitions, joint ventures, Comparison of Different Modes of Entry.								CO2
UNIT-III	FOREIGN DIRECT INVESTMENT						Periods:9	
Foreign Direct Investment – Factors Influencing FDI, Reasons for FDI, Costs and Benefits of FDI, Trends in FDI, Foreign Direct Investment in India; World Trade Organization – General Agreement on Tariffs and Trade (GATT), Establishment of World Trade Organization, The Uruguay Round Package: Organization Structure of the WTO, WTO – The Third Pillar in the Global								CO3

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Business; International Financial Institutions and Liquidity – IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation.			
UNIT-IV	INTERNATIONAL FINANCING SOURCES	Periods:9	
International Financial Institutions and Liquidity – IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation.; International Business Environment – Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment. International Production and Logistics Management – Generic Strategies of the International Business, Acquisition of Resources, Location Decisions, International Logistics Management.			
UNIT-V	GLOBAL ETHICS	Periods:9	
Global Strategic Management and Business Ethics – Peculiarities of Global Strategic Management, Value Creation, Global Strategic Management Process, Collaborative Strategies, Ethics and Global Business.			
Lecture Periods: 45	Tutorial Periods:	Practical Periods:-	Total Periods: 45
TextBooks			
6. Cherunilam Francis “ International Business”, PHI Learning Pvt. Ltd, Sixth Edition. 7. C.B. Gupta “International Business”, S Chand & Co. New Delhi. Edition, 2014. 8. Charles W.L. Hill “International Business “McGraw Hill; 13 Standard Edition, 2023. 9. PAUL, JUSTIN international business Edition : SIXTH EDITION 2013 10. International Business, Global Edition Paperback – 15 July 2021 by John Daniels (Author), Lee Radebaugh (Author), Daniel Sullivan (Author)			
ReferenceBooks			
.1 Soderston, B.O. and Reed, G.: International Economics.. 2. Salvatore, D.: International Economics 3. Kindleberger, B.: International Economics... 4. Srinivasan, T. N.: Developing Countries and Multilateral Trading System, OUP, Delhi 5. Meir, G. M.: Leading Issues in Economic Development,			
Web References			
5. https://drive.google.com/file/d/1NHkURzxq7emLiu5AQqvbvzt7HFqyVsaj/view 6. https://www.studocu.com/in/document/kannur-university/indian-management-ethos-and-practices/unit-15-global-strategic-management-and-business-ethics/34789455 7. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBA1602.pdf 8. https://ncert.nic.in/textbook/pdf/kebs111.pdf 9. https://www.sscasc.in/wp-content/uploads/downloads/MCOM/International-Business.pdf			

Evaluation Method

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

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	COMMERCE			Programme : B.COM CMA				
Semester	V			Course Category Code: DSE	*End Semester Exam Type:TE			
Course Code	A20PAE502			Periods/Week			Credit	Maximum Marks
				I	T	P	C	CAM
Course Name	Consumer protection			4	0	0	4	25 75 100
Prerequisite	Basic law Concepts							
Course Objectives	To familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights							
	It also provides an overview of the legal aspects of consumer protection and the various government bodies associated with consumer protection.							
	It emphasizes on the ethical issues of businesses and their redressal mechanism.							
	It also provides an understanding of the procedure of redress of consumer complaints and the role of different agencies in establishing product and service standards.							
	The student should be able to comprehend the business firms' interface with consumers and the consumer-related regulatory and business environment.							
Course Outcomes	On completion of the course, the students will be able to						BT Mapping (Highest Level)	
	CO1	Students will develop an understanding of the consumer conceptual framework					K3	
	CO2	They will be aware of various government schemes, rules and regulations for the promotion of consumer protection					K3	
	CO3	Students will be acquainted with ethical issues of business and redressal mechanism					K3	
	CO4	To learn about the various agencies to provide products and services standards					K3	
	CO5	Students have a complete idea of business firms interface with consumers regulation					K3	
UNIT-I	Conceptual Framework						Periods:9	
Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to								

Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems			
UNIT-II	The Consumer Protection Act, 1986 (CPA)	Periods:9	
Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.			CO2
UNIT-III	Grievance Redress Mechanism under the Consumer Protection Act, 1986	Periods:9	
Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.			CO3
UNIT-IV	Industry Regulators and Consumer Complaint Redress Mechanism	Periods:9	
Banking: RBI and Banking Ombudsman- Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI (an overview) - Electricity Supply: Electricity Regulatory Commission - Advertising: ASCI.			CO4
UNIT-V	Consumerism in India	Periods:9	
Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing; Quality and standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag- mark, Hallmarking, Licensing and Surveillance; ISO: An overview			CO5
Lecture Periods: 45	Tutorial Periods:	Practical Periods:-	Total Periods: 45
TextBooks			
<ol style="list-style-type: none"> 1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication. 2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition. 3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books. 4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc. 5. Dr. H K Saharay (2017) Textbook on Consumer Protection Law Edition: 3rd Edition, 			
ReferenceBooks			
<ol style="list-style-type: none"> 1. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 2. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company 3. Empowering Consumers e-book, www.consumeraffairs.nic.in 4. ebook, www.bis.org 			

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5.The Consumer Protection Act, 1986

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1. Verma, D. P. S. (2007). Developments in Consumer Protection in India: Challenges and Tasks Ahead in JS Panwar, et al. (Eds) Consumerism in India, RBS Publishers Jaipur
2. <https://www.jkshahclasses.com/announcement/ConsumerProtectionAct2019.pdf>
3. <https://www.vedantu.com/content-files-downloadable/revision-notes/cbse-class-12-business-studies-notes-chapter-12.pdf>
4. https://www.nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson24.pdf
5. <https://ncert.nic.in/ncerts/l/lebs212.pdf>

Evaluation Method

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

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi (R2020)

Department	Commerce		Programme: B.Com CMA						
Semester	V		Course Category Code: DSE			End Semester Exam Type: TE			
Course Code	A20PAE503		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ES E	TM
Course Name	Fundamentals of Investment		4	0	0	4	25	75	100
Prerequisite	Basis on financial management								
Course Objective	To familiarize the students with different investment alternatives,								
	To provide an understanding of the market efficiency with the investment process, investment funds and security								
	To make students aware of the stock market and stock valuation, bonds and bond value								
	To Introduce them to the framework of their analysis and valuation								
	To highlight the role of investor protection.								
Course Outcome	On completion of the course, the students will be able to					BT Mapping (Highest Level)			
	CO1	Understand The Investment Environment				K3			
	CO2	Brainstorming the Fixed Income Securities				K3			
	CO3	Different Approaches to Equity Analysis				K3			
	CO4	Portfolio Analysis and Financial Derivatives				K3			
	CO5	Understanding the Investor Protection				K3			
UNIT I	Investment environment					Period 12			
The investment decision process, Types of Investment Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, the concept of return and risk, impact of Taxes and Inflation on return.								CO1	
UNIT-II	Fixed Income Securities					Periods:9			
Bond features types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.								CO2	
UNIT-III	Approaches to Equity Analysis					Periods:9			
Introductions to Fundamental Analysis, Technical Analysis and efficient Market Hypothesis, divided capitalization models, and price- earnings multiple approach to equity valuation.								CO3	
UNIT-IV	Portfolio Analysis and Financial Derivatives					Periods:9			
Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India								CO4	
UNIT-V	Investor Protection					Periods: 9			

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.				CO5
Lecture Periods:45	Tutorial Periods:	Practical Periods:	Total Periods: 45	
TextBooks				
1. C.P. Jones, Investment Analysis and Management, Wiley, 8 thed.				
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education				
3 . R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi				
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education				
5. Mayo, An Introduction to Investment, Cengage Learning.				
ReferenceBooks				
1. Jones, C.P. Investments Analysis and Management, Wiley, 8th ed.				
2. Chandra, Prasanna. Investment Analysis and Portfolio Management. McGraw Hill Education				
3. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.				
4. Vohra N.D. & Bagri B.R., Futures and Options, McGraw Hill Education				
5. Mayo. An Introduction to Investment. Cengage Learning				
Web References				
https://www.shivdas.in/products/fundamentals-of-investment-for-b-com-hons-semester-6-updated-book				
https://www.investopedia.com/terms/f/fundamentalanalysis.asp				
https://stobox.in/financial-news-hotbox/fundamental-research/fundamental-investing				
https://www.studocu.com/in/document/university-of-calicut/fundamentals-of-investment/chapter-2747-vi-sem-fundamentals-of-investment-pdf/51252601				
https://moirabaricollegeonline.co.in/attendance/classnotes/files/1681822036.pdf				

Evaluation Method

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

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Department	Commerce	Programme: B.Com CMA						
Semester	V	Course Category Code: DSC				End Semester Exam Type: TE		
Course Code	A20MGP504	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	INDUSTRIAL ANALYSIS REPORT	0	0	4	3	40	60	100
Course Objective	The purpose of the Industry Analysis Report is to determine the opportunities and threats that exist for firms within a competitive environment							
	On completion of the course, the students will be able to				BT Mapping (Highest Level)			
Course Outcome:	CO1 – Demonstrate their understanding of Industry Analysis				K2			
	CO2 – Perform Industry Analysis of various industries with ease				K2			
Process:								
1) Identify Research Sources								
a) Define the scope of your analysis								
b) Compile independent research								
c) Look at trade association data								
d) Consult academic research								
e) Compile relevant data using the resources above								
2) Developing a Framework for the Analysis								
a) Demonstrate there is an ample market for your business proposal								
b) Consider industry trends								
c) Think about barriers to entry or expansion								
d) Provide Description of the major competition in the industry								
e) Situate your company within the industry								
3) Writing the Analysis								
a) Being your report with broad description of the industry								
b) Provide Market Analysis								
c) Describe customer outlook and demographic information								
d) Use the analysis to prescribe a strategy for the near future edit the report								
Reporting Performa:								
Industry analysis report is to understand the importance of key position, Growth pattern and financial measures of the industry.								
Outcome:								
Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of Semester. Metrics to be evaluated and its weightage are:								
a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and industry analysis report submission) (30 marks)								

b) Structure and neatness of industry analysis report submission (10 marks)

Evaluation Method:

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

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



Department	Commerce	Programme: B.Com CMA						
Semester	V	Course Category Code: DSE				End Semester Exam Type: TE		
Course Code	A20MGP505	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	COMMERCE SEMINAR	0	0	2	1	100	0	100
Course Objective	<p>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.</p>							
Expectations:	<p>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. Whereas most students choose to use PowerPoint to present their seminar, overheads, 35-mm slides. It is your responsibility to arrange for any equipment you require. Abstracts should be concise (<250 words), well written and free of grammatical and typographical errors. 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. The students are encouraged to give seminar on their proposed topic. Explain concepts simply and clearly, and define all terms and acronyms. The seminar will be timed, and should be ± 3 minutes of the allotted 20 minutes. Your final marks will be determined by several factors: the quality and content of your seminars The total mark of 100 shall be divided between internal and external evaluations and it is 40 and 60 marks respectively.</p> <p>Proposal Seminar Format:</p> <ul style="list-style-type: none"> • 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	Commerce	Programme: B.Com CMA						
Semester	V	Course Category Code: SEC				End Semester Exam Type: TE		
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
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'.								
Exercises								
1. Understanding the Projected Financial Statements – the need and importance								
2. Rules in the formation of Projected Financial Statements								
3. Understanding the templates used for Financial Projections								
4. Preparation of Projected Balance Sheets for 1 year, 3 years and 5 years								
5. Preparation of Projected Income Statements for 1 year, 3 years and 5 years								
6. Preparation of Cash Flow Statements for 1 year, 3 years, and 5 years								