

Department of Commerce

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PERIYAR
MANIAMMAI
UNIVERSITY
Under Sec. 3 of UGC Act, 1956



NAAC ACCREDITED

CURRICULUM AND SYLLABUS
FOR
B.COM (Hons)
(REGULAR - THREE YEARS)
AS PER
OUTCOME BASED EDUCATION
FOR
REGULATION 2015 (REVISION-1)

PERIYAR MANIAMMAI UNIVERSITY

VISION

To be a University of global dynamism with excellence in knowledge and innovation ensuring social responsibility for creating an egalitarian society.

MISSION

UM1: Offering well balanced programmes with scholarly faculty and state – of –art facilities to impart high level of knowledge.

UM2: Providing student – centered education and foster their growth in creativity entrepreneurship, critical thinking and collaborative work.

UM3: Involving progressive and meaningful research with concerned for sustainability and environment.

UM4: Enabling the students to acquire the skill sets for global competencies.

UM5: Inculcating social responsibilities and ethics along with imparting knowledge.

VISION OF THE DEPARTMENT:

To create knowledgeable professionals to face global competition and to serve the society for the growth of industry and commerce.

MISSION OF THE DEPARTMENT:

DM1: To effectively impart commerce education to the students.

DM2: To undertake consultancy and sponsored research projects with involvement of faculty and students.

DM3: To develop programmes of contemporary needs and establish global tie up to meet requirements of stakeholders.

DM4: To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society.

Mapping of University Mission (UM) with Department Mission (DM)

	UM1	UM2	UM3	UM4	UM5
DM1	3	2	1	2	
DM2	-	2	1	1	2
DM3	2	2	2	2	1
DM4	3	3	1	2	2
	8	9	5	7	5

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1: To produce employable graduates in area of business, commerce and allied areas.

PEO2: To pursue professional education namely, CA, CMA, CS etc.

PEO3: To develop entrepreneurial skills to enable students to be self-employed/entrepreneur.

PEO4: To inculcate business ethics and social responsibility.

Mapping of Programme Educational Objectives (PEO) with Department Mission (DM)

	DM1	DM2	DM3	DM4	Total
PEO1	3	1	2	2	8
PEO2	3	2	1	2	8
PEO3	1	2	1	3	7
PEO4	1	1	1	1	4
	8	6	5	8	

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

PROGRAMME OUTCOMES (POs)

PO1 Knowledge of Business and Commerce

PO2 Knowledge and ability to pursue professional programmes, namely, CA, CMA, ACS etc.

PO3 Ability to identify problems and collect relevant data

PO4 Ability to understand and use modern tools and technologies.

PO5 Understanding the impact of commercial activities on environment and sustainability.

PO6 Apply ethical principles in business and commerce

PO7 Ability to effectively communicate in business environment.

PO8 Ability to perform effectively as a leader as well as a member of a team

PO9 Ability to engage in lifelong learning

Mapping of Program Educational Objectives (PEOs) with Program Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	Total
PEO1	3	2	1	2	1	2	2	1	2	16
PEO2	3	3	2	2	1	1	2	0	2	16
PEO3	2	0	2	1	3	1	3	2	1	15
PEO4	2	0	0	0	1	3	2	2	1	11

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

CURRICULUM

I SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XGE101	Speech Communication (English)	3	0	0	3	4	0	0	4
XUM106	Human Ethics, Values, Rights, and Gender Equality	3	0	0	3	3	0	0	3
XCO102	Financial Accounting	4	1	0	5	4	2	0	6
XCO103	Principles of Management	4	1	0	5	4	2	0	6
XCO104	General Economics	4	1	0	5	4	2	0	6
XGE105	Communication Practical	0	0	3	2	0	0	3	3
	Library	0	0	0	0	0	0	0	2
XCO107	Internship Training (2 Weeks)	0	0	0	2	0	0	0	0
	Total	18	3	3	25	19	6	3	30

II SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XES201	Environmental Sciences	3	0	0	3	3	0	0	3
XCO202	Business Correspondence and Report Writing	4	1	0	5	4	2	0	6
XCO203	Advanced Financial Accounting	4	1	0	5	4	2	0	6
XCO204	Business Laws	4	1	0	5	4	2	0	6
XCO205	Indian Economy, Performance and Policies	4	1	0	5	4	2	0	6
	GE 1	3	0	0	3	3	0	0	3
XCO206	Internship Training (2 weeks)	0	0	0	2	0	0	0	0
	Total	22	4	0	28	22	8	0	30
	Total								

III SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCO306	Career Development Skills	1	0	1	1	1	0	2	2
XCO302	Company Law	3	1	0	4	3	2	0	5
XCO303	Corporate Accounting	4	1	0	5	4	2	0	6
XCO304	Banking Theory Law and Practice	5	0	0	5	5	0	0	5
XMS301	Business Mathematics and Statistics	4	1	0	5	4	2	0	6
XCO305	Stock Market Practices	2	0	0	2	2	0	0	2

	GE 2	3	0	0	3	3	0	0	3
XCO307	Internship Training (1 Week)	0	0	0	1	0	0	0	0
	Library	0	0	0	0	0	0	0	1
	Total	22	3	1	26	22	6	2	30

IV SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCO401	Financial Market and Financial institutions	4	1	0	5	4	2	0	6
XCO402	Income Tax and Tax Planning-I	4	1	0	5	4	2	0	6
XCO403	Income Tax and Tax Planning-II	4	1	0	5	4	2	0	6
XCO404	Fundamentals of Financial Management	4	1	0	5	4	2	0	6
XCO405	Principles of Insurance	2	0	0	2	2	0	0	2
	GE 3	3	0	0	3	3	0	0	3
XCO406	Internship Training (1 Week)	0	0	0	1	0	0	0	0
XCO407	Extension Activities YRC , NSS & NCC	0	0	0	2	0	0	0	0
	Library	0	0	0	0	0	0	0	1
	Total	21	4	0	28	21	8	0	30

V SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCO501	Cost Accounting	4	1	0	5	4	2	0	6
XCO502	Economics of regulation of domestic and foreign exchange markets	4	1	0	5	4	2	0	6
XCO503	Practical Auditing	4	0	0	4	4	0	0	4
XCO504	Marketing Practices	3	1	0	4	3	2	0	5
XCO505	Service Tax and VAT	2	0	0	2	2	0	0	2
XCO506	Fundamentals of Entrepreneurship	3	0	0	2	3	0	0	3
	GE 4	3	0	0	3	3	0	0	3
XCO507	Internship Training (1 Week)	0	0	0	1	0	0	0	0
	Library	0	0	0	0	0	0	0	1
	Total	23	3	0	26	23	6	0	30

VI SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCO601	Accounting for Decision Making	4	1	0	5	4	2	0	6
XCO602	Human Resource Management	5	0	0	5	5	0	0	5
XCO603	E-Business	5	0	0	5	5	0	0	5
XCO604	Strategic Management	2	0	0	2	2	0	0	2
XCO605	Project	0	0	0	6	12	0	0	12
	Total	16	1	0	23	28	2	0	30

OPEN ELECTIVES

Semester	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
II Sem	XCOOE1	Practical Accounting	3	0	0	3	3	0	0	3
III Sem	XCOOE2	Salesmanship	3	0	0	3	3	0	0	3
IV Sem	XCOOE3	Practical Banking	3	0	0	3	3	0	0	3
V Sem	XCOOE4	Income tax for individual	3	0	0	3	3	0	0	3

Summary of Credits as per UGC

Category	No. of COURSEs	No of Credit
AECC	4	12
UMAN	2	6
Core	17	82
SEC	5	10
DSE	4	19
GE	4	12
Project	1	6
Internship training	5	5
Extension activities		2
Total	42	152

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
XGE101	Speech Communication (ENGLISH)				
		L	T	P	C
		3	0	0	3
		L	T	P	H
		4	0	0	4

i. Properties of English Language

(Accent/pronunciation/tone/rhythm etc.)

ii. Various types of Speeches

iii. How to prepare a speech

iv. How to present a paper/assignment

v. Speech practice (4-6 speeches per student)

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES

CO1:Cog: (Rem), (Un) *Relate* and *Interpret* the human ethics and human relationships.

CO2:(Un),(Ap) *Explain* and *Apply* gender issues, equality and violence against women.

CO3:Cog:(An), Aff: (Re) *Classify* and *Develop* the identify of human rights and their violations

CO4: Cog:(Un),Cog:(An) *Classify* and *Dissect* necessity of human rights and report on violations.

CO5:Cog:(Rem), Cog:(Res) *List* and *respond* to family values, universal brotherhood, fight against corruption by common man and good governance

I SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XUM 106	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	HUMAN ETHICS AND VALUES: Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self-respect, Self-Confidence, character building and Personality.	7
II	GENDER EQUALITY: Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economic, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambethkar, ThanthaiPeriyar and Phule to Women Empowerment	9
III	WOMEN ISSUES AND CHALLENGES: Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage.	9

	Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.							
IV	HUMAN RIGHTS: Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economic, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment	9						
V	GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.	11						
	<table border="1"> <tr> <th>LECTURE</th><th>SELF STUDY</th><th>TOTAL</th></tr> <tr> <td>45</td><td></td><td>45</td></tr> </table>	LECTURE	SELF STUDY	TOTAL	45		45	
LECTURE	SELF STUDY	TOTAL						
45		45						

REFERENCES:

1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).
7. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).
8. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)
9. Veeramani, K. (ed) Periyar Feminism, (PeriyarManiammai University, Vallam, Thanjavur: 2010).
11. Planning Commission report on Occupational Health and Safety http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p
11. Central Vigilance Commission (Gov. of India) website: <http://cvc.nic.in/welcome.html>.
12. Weblink of Transparency International: <https://www.transparency.org/>
13. Weblink Status report: <https://www.hrw.org/world-report/2015/country-chapters/india>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1		1			3		1	1
CO2	1		1			2			2
CO3	1					1			2
CO4	1					2			
CO5	1					2			2
Total	5		2			10			7
Scaled Value	1		1			2			2

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FINANCIAL ACCOUNTING

COURSE OUTCOMES (COs)

CO1: cog: (Un) Acquire theoretical knowledge of accounting and Gain basic accounting principles and concepts.

CO2: cog: (Ap) Prepare bank reconciliation statement.

CO3: cog: (Ap) Calculate depreciation on fixed assets

CO4: cog: (Ap) Prepare income and expenditure and receipts and payment Non-Profit Organizations

CO5: cog: (Ap) Understand insurance claims accounts.

SEMESTER – I					
COURSE CODE	COURSE NAME	L	T	P	C
XCO102	FINANCIAL ACCOUNTING	4	1	0	5
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:1:1	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	PREPARATION OF FINAL ACCOUNTS: a) Of a profit making concern (far sole proprietorship concern and partnership Firm only) i. Preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet ii. Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors	20
II	RECONCILIATION STATEMENTS a) Bank Reconciliation Statement b) Receivables / Payables Reconciliation Statement c) Stock Reconciliation Statement	5
III	ACCOUNTING FOR DEPRECIATION a) Depreciation Policy b) Methods, computation and Accounting treatment	5
IV	PREPARATION OF ACCOUNTS FOR NON-PROFIT CONCERN i. Preparation of Receipts and Payments Account; ii. Preparation of Income and Expenditure Account iii. Preparation of Balance Sheet Under Single Entry System including conversion of single entry into	20

	double entry system (basic level) i. Concept of Single Entry System and preparation of Statement showing Profit and Loss, Statement of Affairs ii. Conversion of Single Entry System into Double Entry System of Accounting							
V	ACCOUNTING FOR INSURANCE CLAIMS AND SELF BALANCING LEDGER i. Insurance claims account – Loss of property and loss of stock – average clause – loss of profit ii. Self- balancing ledgers	10						
	<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						
Test Books 1. Advanced Accountancy by R.L.Guptha and M. RadhaswamySultan Chand & Sons - New Delhi.								
Reference 1. Chakravarthy, Advanced Accountancy ,Himalaya publications, New Delhi.								

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3				1	1		1
CO2	3	2					2		1
CO3	3	2				1			1
CO4	3	3				1			
CO5	3	2							
Total	15	12	0	0	0	3	3	0	3
Scaled to 0,1,2,3 scale	3	3	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

PRINCIPLES OF MANAGEMENT

COURSE OUTCOMES (COs)

CO1:Cog:(Un) Acquire theoretical knowledge of business management

CO2:Cog:(Un) Gain basic management principles and concepts.

CO3:Cog:(Un) Understand development of management thought

CO4:Cog:(Un) Study managerial functions

CO5:Cog:(Ap) Learn management control techniques

SEMESTER - I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO103	PRINCIPLES OF MANAGEMENT	4	1	0	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION Concept, nature, process, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches - Contribution of Management Thinkers: Taylor, Fayol, Elton Mayo	12
II	PLANNING: Concept, process, and types. Decision making - concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation – Management by exception - Case studies	12
III	ORGANIZING Concept, nature, process, and significance; Authority and responsibility	12

	relationships; Centralization and decentralization; Departmentation; Organization. structure -forms and contingency factors				
IV	MOTIVATING AND LEADING People at Work: Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication. Case studies				12
V	MANAGERIAL CONTROL AND MANAGEMENT OF CHANGE Concept and process; Effective control system; Techniques of control - traditional and modern. Management of Change: Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment – Case studies				12
		Lecture	Tutorial	Total	
		60Hours	30	90Hours	
Text Books					
1. C B Guptha, Principles of Management, Sultan Chand & Sons					
2. Weihrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.					
Reference Books					
1. Fred Luthans: Organizational Behaviour; McGraw Hill, New York.					
2. Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo.					
3. Ansoff H.I: Corporate Strategy; McGraw Hill, New York.					
4. Hampton, David R: Modern Management; McGraw Hill, New York.					

Mapping of COs with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2				1		2	1
CO2	2	2	1				2	1	
CO3	3	2			1	1	1	1	1
CO4	2	2			1	1	1	1	1
CO5	3	2			1	1	2	1	1
CO6	3	2	1		1	1	1	1	1
Total	15	12	2	0	4	5	7	7	5
Scaled to 0,1,2,3 scale	3	3	1	0	1	1	2	2	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

GENERAL ECONOMICS

COURSE OUTCOMES (COs)

CO1:Cog: (Un) Understand micro, macro and other economic systems

CO2:Cog: (Un) Understand consumer behavior through indifference curves

CO3:Cog: (Un) Learn cost concepts through cost curves

CO4:Cog: (Un) Learn different types of markets

CO5:Cog: (Un) Understand theory of distribution and profits

SEMESTER - I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO104	GENERAL ECONOMICS	4	1	0	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Economics – Definition – Nature and Scope of Business Economics – Micro and Macro Economics – Economic Systems	15
II	Utility Analysis - Law of Diminishing Marginal Utility - Law of Demand – Elasticity of Demand – Indifference Curve Analysis – Law of Supply	10
III	Factors of Production – Law of Diminishing Returns – Laws of Returns to Scale – Cost Concepts - Cost Curves.	18
IV	Pricing under Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition – Price Discrimination	17
V	Theory of Distribution – Marginal Productivity Theory of Distribution – Modern Theory of Distribution – Ricardian Theory of Rent –The Marginal Productivity Theory of Wages – Keynes' Liquidity Preference Theory of Interest –Schumpeter's Innovation Theory of Profit.	15

		Lecture	Tutorial	Total		
		60 hours	30 hours	90hours		
Test Books						
1. S. Sankaran - Business Economics – Margham publication						
Reference Books						
1. K.P.M. Sundaram - Business Economics – Sultan Chand & Sons.						
2. D. Bose and A. Marimuthu - An introduction to Micro Economics by – Himalaya Publications House.						

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1			1				1
CO2	1	1	1		1		1		1
CO3	1	2	2			2	2		1
CO4	1	2			3	2			2
CO5	1	3			2	2			2
Total	5	9	3	0	7	6	3	0	7
Scaled to 0,1,2,3 scale	1	2	1	0	2	2	1	0	2

0 – No relation

1- Low relation

2- Medium relation

3–High relation

SEMESTER – I				
COURSE CODE	COURSE NAME	Category		
XGE105	(COMMUNICATION PRACTICAL)			
		L	T	P
		0	0	3
		L	T	P
		0	0	3

i. Listening to Standard English Pronunciation, Accent etc

ii. Strategies of Listening and Barriers to Listening

iii. Listening to simple conversations

II Semester

ENVIRONMENTAL SCIENCES

COURSE OUTCOMES

CO1.Cog: (R and U):*Describe* the significance of natural resources and *explain* anthropogenic impacts.

CO2.Cog: U; Illustrate the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

CO3. Cog: R, Aff: Receiving:*identify* the facts, consequences, preventive measures of major pollutions and *recognize* the disaster phenomenon

CO4. Cog: (U & Anal):*Explain* the socio-economic, policy dynamics and *practice* the control measures of global issues for sustainable development.

CO5. Cog: (U & App): *Recognize* the impact of population and the concept of various welfare programs, and *apply* the modern technology towards environmental protection.

SEMESTER - I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XES201	ENVIRONMENTAL SCIENCES	3	0	0	3
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	1.5: 1 : 0.5	3	0	0	3

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION TO ENVIRONMENTAL STUDIES AND ENERGY Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water	12

	logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.							
II	ECOSYSTEMS AND BIODIVERSITY Concept of an ecosystem – Structure and function of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristic features, structure and function of the (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) – Introduction to Biodiversity – Definition: genetic, species and ecosystem diversity - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	7						
III	ENVIRONMENTAL POLLUTION Definition – Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards – Solid waste management: Causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution case studies – Disaster management: flood, earthquake, cyclone and landslide.	10						
IV	SOCIAL ISSUES AND THE ENVIRONMENT Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.	10						
V	HUMAN POPULATION AND THE ENVIRONMENT Population growth, variation among nations – Population explosion – Family welfare programme – Environment and human health – Human rights – Value education - HIV / AIDS – Women and Child welfare programme– Role of Information Technology in Environment and human health – Case studies.	6						
	<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>45 hours</td><td>-</td><td>45 hours</td></tr> </tbody> </table>	Lecture	Tutorial	Total	45 hours	-	45 hours	
Lecture	Tutorial	Total						
45 hours	-	45 hours						

Text Books		
<ol style="list-style-type: none"> 1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000. 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, 2003. 4. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, 2006. 5. Introduction to International disaster management, Butterworth Heinemann, 2006. 6. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, 2004. 		
Reference Books		
<ol style="list-style-type: none"> 1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009. 2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, 2001. 3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012. 4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003. 5. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007. 6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006. 		
E RESOURCES		
<ol style="list-style-type: none"> 1. http://www.e-booksdirectory.com/details.php?ebook=10526 2. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science 3. https://www.free-ebooks.net/ebook/What-is-Biodiversity 4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4 5. http://bookboon.com/en/pollution-prevention-and-control-ebook 6. http://www.e-booksdirectory.com/details.php?ebook=8557 7. http://www.e-booksdirectory.com/details.php?ebook=6804 8. http://bookboon.com/en/atmospheric-pollution-ebook 9. http://www.e-booksdirectory.com/details.php?ebook=3749 10. http://www.e-booksdirectory.com/details.php?ebook=2604 11. http://www.e-booksdirectory.com/details.php?ebook=2116 12. http://www.e-booksdirectory.com/details.php?ebook=1026 13. http://www.faadooengineers.com/threads/7894-Environmental-Science 		

BUSINESS CORRESPONDENCE AND REPORT WRITING

COURSE OUTCOMES (COs)

CO1:Cog: (Ap)Write business letters and appreciation letters

CO2:Cog: (Ap)Acquire knowledge in writing letters of enquiry and replies Effectively

CO3:Cog: (Ap)Gain knowledge in writing circulars, sales and collection letters

CO4:Cog: (Un)Write letters relating to agency ,like bank, insurance correspondence

CO5:Cog: (Ap)Write Curriculum Vitae

CO5:Cog: (Un)Write press report and preparation of agenda and minutes

SEMESTER - I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO202	BUSINESS CORRESPONDENCE AND REPORT WRITING	4	1	0	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Business Communication: Objectives and importance-Process – Business letter-Functions- Effective Business Letters-Appearance and Layout-Kinds of a business letters.	15
II	Letters of Enquiry-replies-orders-cancellation-Complaints-Claim and Adjustments.	15
III	Circular Letters and Sales Letters-Collection letters.	15
IV	Letters relating to Agency-Bank correspondence-Insurance Correspondence-Drafting skills for job Application - Curriculum Vitae through E-Mail Correspondence#.	15
V	Report-Meaning-Essentials of a Good Report-Types of Reports-Business Report-Press Report- Preparation of Agenda and Minutes	15

		Lecture	Tutorial	Total		
		60 hours	30 hours	90hours		
Text Recommended						
1.M.S.Ramesh and C.C.Pattenshetty-Effective Business English and Correspondence,R.Chand and Company Publications, New Delhi.						
Books for Reference						
1. Rajendra Paul & J.S.Korlahalli-Business Communication, Sulthan Chand & Sons, New Delhi.						
2. Sharma and Krishna Mothan- Business Correspondence and Report Writing.						

Mapping of COs with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2				1	2	1	1
CO2	2	2	1			1	2	1	1
CO3	2	2	1	2		1	2	1	1
CO4	3	2				1	2	1	1
CO5	2	2		2		1	2		1
CO6	3	2	2			1	2	1	1
Total	15	12	4	4	0	6	12	5	6
Scaled to 0,1,2,3 scale	3	3	1	1	0	2	3	1	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED FINANCIAL ACCOUNTING

COURSE OUTCOMES (COs)

CO1:Cog: (Un) Get knowledge on special transactions.

CO2:Cog: (Un) Gain partnership accounting principles and concepts.

CO3:Cog: (Ap) Prepare the branch accounts.

CO4:Cog: (Ap) Prepare the hire purchase and installment purchase

CO5:Cog: (Ap) Learn royalty accounts

SEMESTER - I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO203	ADVANCED FINANCIAL ACCOUNTING	4	1	0	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	3:1:1	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	ACCOUNTING FOR SPECIAL TRANSACTIONS a) Bills of Exchange b) Consignment c) Joint Venture d) Sale Of goods on approval or return basis	12
II	PARTNERSHIP ACCOUNTS Partnership Accounts: Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts; Fixed and fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm - Admission of a partner; Retirement of a partner; Death of a partner; Amalgamation of partnership firms; Dissolution of a partnership firm -Modes of dissolution of a firm; Accounting entries; Insolvency of partners; Sale of firm to a company; Gradual realization of assets and piecemeal distribution.	20
III	BRANCH ACCOUNTS Dependent branch; Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign	12

	branch.				
IV	HIRE-PURCHASE AND INSTALLMENT PURCHASE SYSTEM Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system; After sales service.				12
V	Royalties Accounts – Average due date and account current				4
		Lecture	Tutorial	Total	
		60 hours	30 hours	90hours	
Text Books 1. R.L. Gupta, Advanced Accounting, Sultan Chand & sons, New Delhi 2. T.S Reddy and A. Murthy. Advanced Accounting , Kalyani Publisher, New Delhi.					
Reference Books 1. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy : Kitab Mahal, Allahabad.					

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1					1		1
CO2	3	2					1		1
CO3	2	1				1	1		1
CO4	2	2				1	1		1
CO5	3	1				1	1		1
Total	12	7	0	0	0	3	5	0	5
Scaled	3	2	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

BUSINESS LAWS

COURSE OUTCOMES (COs)

CO1:Cog: (Un) Getting knowledge on Indian contract act.

CO2:Cog: (Un) Gaining knowledge of Sale of Goods act.

CO3:Cog: (Ap) Getting knowledge on partnership act.

CO4:Cog: (Ap) Understating Negotiable instruments

CO5:Cog: (Ap) Analyzing case laws

SEMESTER - I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO204	BUSINESS LAWS	4	1	0	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	THE INDIAN CONTRACT ACT, 1872 Nature of contract – Definition – essentials for valid contract – Agreement – Definition of agreement, offer, acceptance – essentials of a valid acceptance - revocation of acceptance – Consideration – essentials – kinds – agreement without consideration – exception to the rule- Capacity – Agreements with minor – unsound mind person and persons disqualified by law	18
II	THE INDIAN CONTRACT ACT, 1872 Free consent – voidable contracts – coercion, undue influence, Misrepresentation – fraud and mistake. Legality of object – effect of illegal agreements– various illegal agreements and agreement opposing public policy. Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts	18
III	THE SALE OF GOODS ACT, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights	8
IV	THE INDIAN PARTNERSHIP ACT, 1932 General Nature of Partnership-Rights and duties of partners-Registration	10

	and dissolution of a firm				
V	NEGOTIABLE INSTRUMENTS ACT,1881 Definition-Acceptance and negotiation- Rights and liabilities of Parties- Dishonour of negotiable Instrument- Hundis-Bankers and Customers.				6
		Lecture	Tutorial	Total	
		60 hours	30 hours	90hours	
Text Books 1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 2. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.					
Reference Books 1. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.. 2. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai. 3. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow. 4..Chandha P.R: Business Law; Galgotia, New Delhi.					

INDIAN ECONOMY – PERFORMANCES AND POLICIES

COURSE OUTCOMES (COs)

CO1:Cog: (Un) Understand the basic principles of Indian Economy

CO2:Cog: (Un) Understand the role of agriculture and small scale industry

CO3:Cog: (Un) Learn Indian planning and their performances

CO4:Cog: (Un) Study the recent economic policies, after 1991

CO5: Cog: (Un) Study the problems with foreign trade and measures to overcome it.

SEMESTER - I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO205	INDIAN ECONOMY – PERFORMANCES AND POLICIES	4	1	0	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNIT	CONTENT				Hours Allotted
I	National Income-methods & trends, Poverty, unemployment & inflation—causes, effects, remedies, trends				15
II	Agricultural role in Indian Economy; Industry - importance - Role of Small Scale Industry – Prevailing policies				10
III	Planning in India-Objectives, Strategy; Broad achievements and failures; Current Five Year Plan – Targets and performances				18
IV	Monetary and Fiscal Policies; Recent Economic policies in India (After 1991)				17
V	Foreign Trade and Balance of Payments - Position, Problems and measures to improve balance of payments - India in the Global Market. Functions of IMF, IBRD and WTO.				15
		Lecture	Tutorial	Total	
		60 hours	30 hours	90hours	
Text Books 1. Dutt and Sundaram : Indian Economy					

References Books

1. Sankaran S., Indian Economy
2. P.C. Jain, Indian Economic problems.
3. Arthur Lewis : Theory of Economic growth
4. Bright Singh D. : Economics of Development
5. Jain P.C. : Indian Economic problems
6. Jhingan M.L. : Economics of Development and planning
7. RBI Bulletin, PramoitChandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
8. Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1							1
CO2	2	2					1		
CO3	2	1				1	1		
CO4	3	2				1	1		1
CO5	2	2				1			1
Total	11	8	0	0	0	3	3	0	3
Scaled	3	2	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation 3–High relation

II SEMESTER						
COURSE CODE	COURSE NAME		Category			
XCO206						
C:P:A			L	T	P	C
0.34:0.33:0.33	INTERNSHIP PROGRAMME		0	0	0	2

CO1: Cog (U) **Relate** classroom theory with workplace practice

CO2: Affective (Respond) **Comply with** Factory discipline, management and business practices.

CO3: Affective (Value) **demonstrates teamwork** and time management.

CO4: Psychomotor (Perception, Set) **Describe** and **Display** hands-on experience on practical skills obtained during the programme.

CO5: Cog (E) Summarize the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2								
CO2					1	3		1	
CO3							1	1	1
CO4			1	2					3
CO5							3		1
Total	2	0	1	2	1	3	4	2	5
Scaled	1	0	1	1	1	1	1	1	1

0 – No relation

1- Low relation

2- Medium relation 3–High relation

III SEMESTER

CAREER DEVELOPMENT SKILLS

COURSE OUTCOMES (COs)

CO1: Cog: K, **Knowledge** on a career related communication and learning the different formats of CV

CO2: Psy (Set): **Prepare** how to face an interview and to learn how to prepare for an interview

CO3: Aff: (Res) :**Communicates** with the group of people in discussion

SEMESTER III					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO306	CAREER DEVELOPMENT SKILLS	1	0	1	1
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	1:0.5:0.5	1	0	2	2

SYLLABUS

UNIT	Content				Hours Allotted
I	CV Writing; difference between resume and CV; characteristics of resume and CV; basic elements of CV and resume, use of graphics in resume and CV; forms and functions of Cover Letters.				5
II	Interview skills; tips for various types of interviews. Types of questions asked; body language, etiquette and dress code in interview, interview mistakes, and telephonic interview, frequently asked questions. Planning for the interview.				5
III	Mock interviews - workshop on CV writing – Group Discussion				5
		Lecture	Workshop	Total	
		15 Hours	30 Hours	45 Hours	

TEXT BOOKS

1. **How To Write a CV That Really Works:** A Concise, Clear and Comprehensive Guide to Writing an Effective CV, Paul McGee Hachette UK, 2014
2. **Essentials of Business Communication**, Mary Ellen Guffey, Dana Loewy, Cengage Learning, 2012
3. **Interview Skills that win the job:** Simple techniques for answering all the tough questions, Michael Spiropoulos, Allen & Unwin, 2005
4. **Effective Interviewing and Interrogation Techniques**, William L. Fleisher, Nathan J.

Gordon, Academic Press, 2010

REFERENCE WEBSITES

1. <http://www.utsa.edu/careercenter/PDFs/Interviewing/Types%20of%20Interviews.pdf>
2. <http://www.amu.apus.edu/career-services/interviewing/types.htm>
3. <http://www.careerthinker.com/interviewing/types-of-interview/>

COMPANY LAW

COURSE OUTCOMES

CO1: Cog: U, ***Explain*** the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, ***Compare and contrast*** Memorandum of Association and Articles of Association.

CO3: Cog: U, ***Summarize the*** Rights and liabilities of company shareholders.

CO4: Cog: U, ***Describe*** powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog: U, ***Explain*** circumstances and the procedure for winding up of the company

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO302	COMPANY LAW	3	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	3	2	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Companies Act, 1956 and 2013 - Characteristic features & types of company, Privileges of private company, Conversion of private company into public company and vice versa, Formation of Company – Case Study	9
II	Documents - Memorandum of Association, <i>Doctrine of Ultra Vires</i> , Articles of Association, Prospectus; Share Capital – Types, Alteration & reduction – Case Study	9
III	Rights of Shareholders: Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, Difference between members & shareholders, modes of acquiring membership in a company, termination of membership, register of members, Rights and liabilities of members; Dividend Provisions and issue of bonus shares; Case Study	9
IV	Rights of Directors – Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation,	9

	removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study			
V	Winding up: Meaning & types, consequences under which the Company can wind up, Case Study			9
		Lecture 45 Hours	Tutorial 30 hours	Total 75 hours
Text Books 1. Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2014				
Reference Books 1. Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015 2. Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012 3. Ghosh P.K. & Balachandran V., “Company Law & Practice”, Sultan Chand & Sons, New Delhi, 2001				

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	1	1	0	1
CO2	2		0	0	0	1	1	0	2
CO3	2		0	0	1	1	0	0	1
CO4	2	1	0	0	0	2	1	0	1
CO5	2	1	0	0	1	2	0	0	2
Total	11	3	0	0	3	7	3	0	7
	3	1	0	0	1	2	1	0	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

CORPORATE ACCOUNTING

COURSE OUTCOMES

CO1: Cog: Ap, **Apply** the provisions of Companies Act for issue, forfeiture and reissue of shares.

CO2: Cog: Ap, **Prepare** final accounts of corporate entities.

CO3: Cog: Ap, **Construct** consolidated balance sheet of amalgamated company (merger and purchase method).

CO4: Cog: Ap, **Construct** consolidated balance sheet of holding company.

CO5: Cog: Ap, **Make use of** relevant schedules (New Format) to prepare final statement of accounts of banking company.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO303	CORPORATE ACCOUNTING	4	1	0	5
PREREQUISITIES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares - Redemption of preference shares. Issue and Redemption of Debentures.	15
II	Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.	6
III	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	15
IV	Accounts of Holding Companies Minority Interest - Cost of Control - Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares -	14

	Consolidated Balance Sheet (Inter Company Investment Excluded).				
V	Banking company Accounts : Rebate on Bills Discounted, Interest in Doubtful Debts, Preparation of Profit and Loss Account (Form B of Schedule III) and Balance Sheet with Relevant Schedules (Form A of Schedule III - New Method) - Non Performing Assets.	10			
	<table border="1"> <tr> <td>Lecture 60 hours</td><td>Tutorial 30 hours</td><td>Total 90 hours</td></tr> </table>	Lecture 60 hours	Tutorial 30 hours	Total 90 hours	
Lecture 60 hours	Tutorial 30 hours	Total 90 hours			
Text Books 1. Gupta R.L. & Radhaswamy M. Corporate Accounting, Sultan Chand & Sons, New Delhi 2. Reddy T.S. & Murthy A. - Corporate Accounting - Margham Publications, Chennai.					
Reference Books: 1. Shukla M.C & Grewal, T.S- Advanced Accounts – S.Chand & Co. Ltd, New Delhi 2. Jain & Narang - Advanced Accountancy, Kalyani Publishers. 3. Iyengar S.P. - Advanced Accounting, recent edition, Sultan Chand & Sons, New Delhi					

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1			1		1		
CO2	2	2					1		
CO3	3	2	1				1		1
CO4	2	2	1				1		1
CO5	3	2			1		1		1
Total	12	9	2	0	2	0	5	0	3
Scaled	3	2	1	0	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

BANKING THEORY LAW AND PRACTICE

COURSE OUTCOMES

CO1: Cog: U, **Explain** the structure, functions and modern banking services.

CO2: Cog: U, **Outline** bank deposits, lending and role of RBI in credit control.

CO3: Cog: U, **Summarize** bank management and negotiable instruments.

CO4: Cog: U, **Explain** the banker and customer's relationship under Banking Regulation Act.

CO5: Cog: U, **Summarize** the role of paying banker and collecting banker.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO304	BANKING THEORY LAW AND PRACTICE	5	0	0	5
PREREQUISITIES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	5	0	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction to Banking: Brief history of banking in India- Laws affecting banking. - Different types of Banks and functions. Distinction between NBFC and Banks - Importance information technology in banking- standing instructions, remittances, core banking, debit credit and branded cards- ATM- Portfolio, investment, insurance, lockers.	15
II	Bank Deposits and Lending: Different types of deposits accepted by banks –Bank Lending-types-Loans, Overdraft and Cash credits-Concept of ‘Loan creates deposits’ – limitation of lending- non funded advances guarantees and letter of credits –securities for a loans-working capital facilities – margin money and drawing power-export credits (brief)-RBI role in control of banking operations-credit control techniques	15
III	Bank Management (Statutory Regulations): Demand and Time Liabilities and Reserve Ratios- Tier system of Capital- Basel Committee norms- Non-performing Assets. Negotiable Instruments -meaning – characteristics of negotiable instruments – Cheque - bill of exchange and promissory note truncated instruments-quasi negotiable instruments-relevant sections of the negotiable instruments Act – Endorsements - case laws	15
IV	Banker & Customer: meaning -relevant provisions of Banking Regulations Act – Relationships between-general and special -rights and duties of banker and customer- cessation of relationship-types of account holders-and account opening- special considerations in opening and operating of	15

	accounts of individuals-firms-HUF- trusts-clubs-receivers-companies; minors, mentally and physically challenged-operating procedures in the event of death, insanity and insolvency of the customer-Non Resident accounts.							
V	<p>Meaning of paying banker – duty of a paying banker- payment in due course – grounds for dishonor of Cheques- stop payment and garnishee order- protection to a paying banker - conditions to be satisfied- marking of Cheques.</p> <p>Meaning of Collecting Banker – duties of collecting banker- liability for conversion Holder, Holder in due course and Holder for value – privileges of a Holder in Due Course-protection to a collecting banker under the Negotiable Instruments Act.</p>	15						
	<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>75 Hours</td><td>-</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	75 Hours	-	75 Hours	
Lecture	Tutorial	Total						
75 Hours	-	75 Hours						
Text Books 1.Tannan M.L revised by C.R. Datta& S.K. Kataria: Banking Law and Practice, Wadhwa& Company, Nagpur 2. K.P.M. Sundhram and P.N. Varshney Banking Theory, Law and Practice, S.Chand, Recent editions								
References Books 1. Sheldon H.P: Practice and Law of Banking. Recent editions 2. R.K. Gupta BANKING Law and Practice in 3 Vols.Modern Law Publications.								

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1			1				
CO2	2	1			1				1
CO3	2	2			1				
CO4	2	2			1				1
CO5	3	2			1				1
Total	11	8	0	0	5	0	0	0	3
Scaled	3	2	0	0	1	0	0	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES

CO1.Cog: *RFind* inverse of a matrix through determinant method.

CO2. Cog, Ap*Apply* the Rules of differentiation

CO3.Cog: *RFind* Simple and compound interest. Rates of interest.

CO4.Cog: *RFind* Central Tendency and Standard deviation

CO5. Cog:*RFind* correlation and regression coefficients

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	BUSINESS MATHEMATICS AND STATISTICS	4	1	0	5
PREREQUISITIES	NIL	L	T	P	H
C:P:A	4:0.75:0.25	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12
II	Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12
III	Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	8
IV	Univariate Analysis : Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	14
V	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	14

STOCK MARKET PRACTICES

COURSE OUTCOMES

CO1: Cog: R, **Explain** the basics of investment and compare different categories of investment.
 CO2: Cog: U, **Compare** and contrast primary market and secondary market and summarise the processes of buying and selling securities.
 CO3: Cog: U, **Compare** systematic and unsystematic risk.
 CO4: Cog: Ap, Apply to value bonds and shares.
 CO5: Cog: U, **Summarize** the fundamental, economic, industry, company and technical Analysis.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO305	STOCK MARKET PRACTICES	2	0	0	2
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0.5:0.5	2	0	0	2

SYLLABUS

UNITS	CONTENT				Hours Allotted
I	Investment: Basics of Investment – Investment, Speculation and Gambling – Investment Environment – Investment Categories				3
II	Stock Market: Markets for Securities and their functions – Primary Markets – Secondary Markets – Processes of buying and selling securities – Types of securities – Security Market Indicators.				6
III	Risk – Return Framework: Security Returns – Measurement of Returns – Concept of Risk – Systematic Risk – and unsystematic Risk				6
IV	Security Valuation: Bond Valuation – Preference Share Valuation – Equity Share Valuation				7
V	Fundamental Analysis: Basics of Economic Analysis and Industry Analysis – Company Analysis – Technical Analysis – Indicators for individual stocks – Charting Techniques.				8
		Lecture	Tutorial	Total	
		30 Hours	-	30 Hours	

Text Books:

1. Avadhani V.A. Securities Analysis and Portfolio Management, Himalaya Publishing House, Delhi 2008.
2. Preethi Singh: Investment Management, Himalaya Publishing, Delhi, 2009.

Reference Books

1. Bhalla V.K., Investment Management, S. Chand & Co, New Delhi, 2009.
2. Fisher and Jordan: Security Analysis and Portfolio Management , Prentice Hall, New Delhi, 2008.

Mapping of CO's with PO's:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2								
CO2	2	2			1				1
CO3	2	2			1				1
CO4	2	1							
CO5	2	2			1		1		1
Total	10	7	0	0	3	0	1	0	3
Scaled	2	2	0	0	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – III						
COURSE CODE	COURSE NAME		Category			
XCO307						
C:P:A	INTERNSHIP PROGRAMME		L	T	P	C
0.34:0.33:0.33			0	0	0	1

CO1: Cog (U) *Relate* classroom theory with workplace practice

CO2: Affective (Respond) *Comply with* Factory discipline, management and business practices.

CO3: Affective (Value) *demonstrates teamwork* and time management.

CO4: Psychomotor(Perception, Set) *Describe* and *Display* hands-on experience on practical skills obtained during the programme.

CO5: Cog (E)*Summarize* the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2								
CO2					1	3		1	
CO3							1	1	1
CO4			1	2					3
CO5							3		1
Total	2	0	1	2	1	3	4	2	5
Scaled	1	0	1	1	1	1	1	1	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – IV

FINANCIAL MARKETS AND INSTITUTIONS

COURSE OUTCOMES

CO1: Cog: U, *Summarize* the Financial System and its Components.

CO2: Cog: U, *Outline* Role of central bank in money market;

CO3: Cog: U *Explain* Role of stock exchanges in India.

CO4: Cog: U: *Describe* the Depository and non-depository institutions,

CO5: Cog: U, *Outline* role of Mutual Funds in capital market development.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO401	FINANCIAL MARKETS AND INSTITUTIONS	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:1:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	An Introduction to Financial System and its Components Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.	10
II	Financial Markets Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview. Capital Markets-functions, organization and instruments.	12
III	Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market-primary and secondary markets; Role of stock exchanges in India.	10
IV	Financial Institutions Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in	13

	India.							
V	Non-banking financial companies (NBFCs): Regional Rural Banks, Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority. Mutual Funds- Introduction and their role in capital market development.	15						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 Hours						
Text Books 1. Bhole, L.M., <i>Financial Markets and Institutions</i> . Tata McGraw Hill Publishing Company 2. Khan, M.Y., <i>Indian Financial System-Theory and Practice</i> . New Delhi: Vikas Publishing House Reference Books 1. Sharma, G.L., and Y.P. Singh eds. <i>Contemporary Issues in Finance and Taxation</i> . Academic Foundation, Delhi 2. Khan and Jain, <i>Financial Services</i> , Tata McGraw Hill 3. Singh, J.K., <i>Venture Capital Financing in India</i> . Dhanpat Rai and Company, New Delhi. 4. Annual Reports of Major Financial Institutions in India. Note: Latest edition of the text book may be used								

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1			1				1
CO2	2	1			1				
CO3	2				1		1		
CO4	2				1				
CO5	2	1			1		1		1
	11	3			5		2		2
Scaled	3	1			1		1		1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INCOME TAX AND TAX PLANNING-I

COURSE OUTCOMES

CO1: Cog: U, **Define** the important definitions under Section 2, 2 (7), 2(9) ,2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, **Make use of** Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, **Make use of** Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, **Make use of** Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, **Explain** tax planning
g related to salaries and property income .

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO402	INCOME TAX AND TAX PLANNING-I	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:1:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Basic Concepts: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), gross total income, total income, agricultural Income Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), residential status Sec 5 & 6.	5
II	Income from Salaries (Sec 15, 16 and 17) - scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation -Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG.	15
III	Income from House Property - Sec 23 to 27 of Income Tax Act.- Computation of Annual value Sec 23, Deductions from annual Value	15
IV	Income from Capital Gains- Short term and Long term gains-Transfer of	15

	Capital asset Sec 2 (47) - Certain transactions that do not constitute transfer Sec 47- Computation of capital gains- Capital gains under different circumstances-exemption of capital gains to different assesses Sec 54, 54B,54C, 54D, 54EC,54F, and 54G.									
V	Tax Planning for salaries and property income. Tax Planning vs Tax Management - Tax Evasion - Tax Avoidance.	10								
THEORY: 30% PROBLEMS:70%										
	<table><tr><td>Lecture</td><td>Tutorial</td><td>Practical</td><td>Total</td></tr><tr><td>60 Hours</td><td>30 Hours</td><td>-</td><td>90 Hours</td></tr></table>	Lecture	Tutorial	Practical	Total	60 Hours	30 Hours	-	90 Hours	
Lecture	Tutorial	Practical	Total							
60 Hours	30 Hours	-	90 Hours							
Text Book 1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2016										
Reference Book 1.T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication, Chennai. 2016 2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2016 3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2016										

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1			1				1
CO2	3	3			1				1
CO3	3	3			1				1
CO4	3	3			1				1
CO5	2	2				1			1
Total	13	12	0	0	4	1	0	0	5
Scaled	3	3	0	0	1	1	0	0	1

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

INCOME TAX AND TAX PLANNING-II

COURSE OUTCOMES

CO1: Cog: Ap, *Make use of* Sec 29 to 37 provisions under Income Tax Act to ascertain taxable income from business or profession.

CO2: Cog:Ap, *Apply* Sec 56 to 59 provisions under Income Tax Act to calculate taxable income from residuary sources and clubbing (Sec 60 to 62 & 64) and set off and carry forward losses. (Sec 70 -80)

CO3: Cog: Ap, *Computation of* Gross Total Income by using Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD, 80CCG, 80DD, 80DDB, 80E, 80G provisions under Income Tax Act.

CO4: Cog:Ap, *Make use of* provisions under Income tax Act to compute taxable income of individual, firms and association of persons.

CO5: Cog: Ap, *Identify taxable* income of companies by using Income tax Act.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO403	INCOME TAX AND TAX PLANNING-II	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Income from Business or Profession- Basic Principles for arriving at business income –Method of accounting – scheme of business deductions – specific deductions Sec 30, 31, 33AB, 35, 36 – specific disallowances Sec 40 under the Act- Deemed business profits chargeable to tax Sec 41 – undisclosed income - compulsory maintenance of account- Audit of accounts Sec 44AB– Cost of acquisition in certain cases under sec 43C- specific provisions for computing incomes on estimated basis under sec 44AD, 44AE.	12
II	Income from residuary sources- Deductions in computing income under this head Sec 56 to 59. - Clubbing of income Sec 60, 61, 62, 64 - Deemed Incomes Sec 68 and Sec 69 - Set off and carry forward of losses Sec 70 to 80 -Income Exempt from tax.	12

III	Permissible deductions from Gross Total Income Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G - Rebates-Filing of Returns. Income Tax Authorities Sec 139 (1), 4A, 4B, 4C. Sec 139(1A), 139 93), 139 (4) 139 (5), 139 (9).	12						
IV	Assessment of individual's total income - Assessment of firms Sec 184 and Sec 185 and association of persons.	12						
V	Taxation of Companies - Domestic Company- Foreign Company- Minimum alternate Tax Sec 115JB- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships. Tax Planning for Business Income. (simple problems)	12						
	THEORY: 40% PROBLEMS:60% <table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 Hours						
Text Book 1. Dr.VinodK.Singhanian, Monica Singhanian, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2016								
Reference Book 1. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication, Chennai. 2016. 2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2016. 3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2016								

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3			1				1
CO2	3	3			1	1			1
CO3	3	3			1	1			1
CO4	3	3			1	1			1
CO5	3	3			1				1
Total	15	15	0	0	5	3	0	0	5
Scaled	3	3	0	0	1	1	0	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FUNDAMENTALS OF FINANCIAL MANAGEMENT

COURSE OUTCOMES

CO1: Cog: U, **Explain** time value, risk, and return concepts.

CO2: Cog: Ap, **Apply** techniques for estimating the cost of capital and **understand** sources of finance.

CO3: Cog: Ap, **Construct** the management corporate leverage and capital structure.

CO4: Cog: Ap, **Identify** Working capital requirement.

CO5: Cog: U, **Apply** Long term investment decisions.

IV SEMESTER						
COURSE CODE	COURSE NAME	Category				
XCO404	FUNDAMENTALS OF FINANCIAL MANAGEMENT	L	T	P	C	
		4	1	0	5	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	4.5:0.25:0.25	4	2	0	6	

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization – Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12
II	Sources of Finance and Cost of Capital - Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital.	12
II	Leverage and Capital Structure Theories: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12
IV	Working Capital Management – Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing	12

	Working capital – Cash management – receivable management							
V	Long term investment decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	12						
	(Weightage of Marks: (Problem – 80% , Theory – 20%)) <table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 hours</td><td>90 hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 hours	90 hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 hours						
TEXT BOOKS 1. Prasanna.Chandra, Financial Management, TMH, New Delhi. 2.M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.								
REFERENCE BOOKS: 1. Sharma and Gupta, Financial Management, Kalyani Publishers. 2. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.								

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1		1				1
CO2	2	3	2		1		1		1
CO3	2	2	3		1				1
CO4	3	2	1	1			1		1
CO5	2	2	1				1		1
Total	11	11	8	1	3	0	3	0	5
Scaled	3	3	2	1	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

PRINCIPLES OF INSURANCE

COURSE OUTCOMES

CO1: Cog: U, *Summarize* the basic principles of insurance

CO2: Cog: U, *Explain* the importance of life insurance

CO3: Cog: U, *Describe* the elements of marine insurance and problems in agriculture insurance

CO4: Cog: U, *Explain* the importance of fire insurance

CO5: Cog: U, *Explain* the importance of Burglary Insurance and personal accident Insurance

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO405	PRINCIPLES OF INSURANCE	2	0	0	2
PREREQUISITES	NIL	L	T	P	H
C:P:A	1.5:0.25:0.25	2	0	0	2

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Insurance- History and Development; Meaning; Importance; Nature; Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, COURSErogation, Warranty.	6						
II	Life Insurance: - Main Elements, Importance, Important life Insurance Policies, Annuities, Premium Determination under life Insurance.	6						
III	General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies. Agriculture Insurance: History, Meaning, Main problems, Policies.	6						
IV	Fire Insurance- Elements, Premium Determination, Types of Policies. Important Provisions of Motor Insurance, Aircraft Insurance	6						
V	Miscellaneous Insurance- Health insurance - Personal Accident Insurance - Burglary Insurance- Employers Liability Insurance.	6						
<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>-</td><td>30 Hours</td></tr> </table>		Lecture	Tutorial	Total	30 Hours	-	30 Hours	
Lecture	Tutorial	Total						
30 Hours	-	30 Hours						

Text books

1. Gupta, P.K, (2010) Insurance & Risk Management, Himalaya Publishing House, Delhi.
2. Principles of Insurance (I.C.01) (Insurance Institute of India, Mumbai)

Reference Books:

1. PravaNalini, (2009), Insurance : Theory & Practice , Prentice Hall of India P Ltd, New Delhi
2. Practice of General Insurance (I.C.11) (Insurance Institute of India, Mumbai)
3. Practice of Life Insurance (I.C.02) (Insurance Institute of India, Mumbai)
4. Mittal, Alka, (2009) Principles of Insurance & Risk Management, Sultan Chand & Sons, New Delhi

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1							
CO2	2	1							
CO3	2	1							
CO4	2	1							1
CO5	2	1							1
Total	10	5	0	0	0	0	0	0	2
Scaled	2	1	0	0	0	0	0	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – IV						
COURSE CODE	COURSE NAME	Category				
XCO406						
	INTERNSHIP PROGRAMME	L	T	P	C	
C:P:A	0.34:0.33:0.33	0	0	0	1	

CO1: Cog (U) *Relate* classroom theory with workplace practice

CO2: Affective (Respond) *Comply with* Factory discipline, management and business practices.

CO3: Affective (Value) *demonstrates teamwork* and time management.

CO4: Psychomotor (Perception, Set) *Describe* and *Display* hands-on experience on practical skills obtained during the programme.

CO5: Cog (E) *Summarize* the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2								
CO2					1	3		1	
CO3							1	1	1
CO4			1	2					3
CO5							3		1
Total	2	0	1	2	1	3	4	2	5
Scaled	1	0	1	1	1	1	1	1	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - V

COST ACCOUNTING

COURSE OUTCOMES

CO1: Cog: Ap, Understanding various elements of cost and costing techniques of valuation of cost and **Construct** a cost sheet and preparation of quotations for COURS emission.

CO2: Cog: U, **Outline** the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Application** costing techniques for contract work and process industry.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO501	COST ACCOUNTING	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Center and Profit Centre.	10
II	Material Purchase and Control - Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12
III	Labour Cost Control – Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives : Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.	10

IV	Overheads - Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate.				13
V	Contract Costing: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contact - Escalation Clause - Cost Plus Contract - Contract Account. Process Costing : Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation When There is Only Closing WIP With or Without Process Loss.				15
		Lecture	Tutorial	Total	
		60 Hours	30 hours	90 Hours	
	(Weightage of Marks, problems 70%, theory 30%)				
Text Books 1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi 2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai					
Reference Books 1. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi. 2. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi					

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2					1		1
CO2	3	2					1		1
CO3	3	2					1		1
CO4	3	2							1
CO5	3	2							1
	15	10	0	0	0	0	3	0	5
Scaled	3	2	0	0	0	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ECONOMICS OF REGULATION OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

COURSE OUTCOMES

CO1: Cog: U, *Summarize* the public policy towards monopoly and competition.

CO2: Cog: U, *Outline* mainfeatures of DFRC, DEPB, EPCG, EOUs, EHTPs, STPs, BPTs, and SEZs.

CO3: Cog: U, *Explain* Duties, Powers and Functions of Commission under the Micro, Small and Medium Enterprises Development Act, 2006.

CO4: Cog, U: *Describe* the Regulation and Management of Foreign Exchange, Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services under The Foreign Exchange Management Act, 1999.

CO5: Cog: U, *Outline* Determination of Exchange Rates.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO502	ECONOMICS OF REGULATION OF DOMESTIC AND FOREIGN EXCHANGE MARKETS	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Regulation of Domestic Markets Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition	5
II	Foreign Trade Policy and Procedures <i>Main Features:</i> Served from India Scheme; export promotion council; VisheshKrishi and Gram UdyogYojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.	15
III	Industries Development Regulation An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act, 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.	15
IV	The Foreign Exchange Management Act, 1999 Definitions; Authorized Person, Capital Account Transaction Currency,	20

	Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.				
V	Foreign Exchange Market Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.				5
		Lecture 60 Hours	Tutorial 30 hours	Total 90 Hours	
Text Books 1. R. G. Lipsey & K.A. Chrystal- <i>Economics</i> Oxford Univ. Press. 2. Taxmann's Students Guide to <i>Economics Laws</i> , Taxman Allied Services Pvt. Ltd, New Delhi.					
Reference Books 1. Taxman's, <i>Consumer Protection Law Manual with Practice Manual</i> , Taxmann Allied Services Pvt. Ltd., New Delhi. 2. Suresh T. Viswanathan, <i>Law & Practice of Competition Act. 2002</i> , Bharat Law House, New Delhi. 3. Study Material <i>Economic and Labour Laws (Paper 5)</i> – The Institute of Company Secretaries of India.					

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1			2				1
CO2	3	1			2				1
CO3	3				1		1		1
CO4	3				1				1
CO5	3	1			2		1		1
	15	3			8		2		5
Scaled	3	1			2		1		1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

PRACTICAL AUDITING

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1: Cog, U, ***Explain*** the types of audit and objectives of audit.

CO2: Cog, U, ***Summarize*** audit planning and conduct of audit.

CO3: Cog, U, ***Explain*** Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, ***Explain*** the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor

CO5: Cog, U, ***Summarize*** audit report as per CARO rules and Latest Trends in Auditing Information System.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO503	PRACTICAL AUDITING	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	4	0	0	4

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit.	5
II	Planning and Conduct of Audit – Audit Note Book – Audit Working Papers - Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor	15
III	Audit Sampling. Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchase return, Sales, Sales return). Verification & Valuation of Assets & Liabilities. Case study	15
IV	Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics. Case study	13

V	Audit Report-characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit. Case study.	12						
	<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>-</td><td>60 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	-	60 Hours	
Lecture	Tutorial	Total						
60 Hours	-	60 Hours						
Text Book 1. B.L.Tandon , Practical Auditing. S Chand Pvt., Ltd. 2. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi								
Reference Books 1. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra 2. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.								

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1							
CO2	3	2				1			1
CO3	2	2	1			1			1
CO4	3	2				1			
CO5	2	2				1	2		
Total	11	9	1	0	0	4	1	0	2
Scaled	3	2	1	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

MARKETING PRACTICES

COURSE OUTCOMES

CO1: Cog: U, **Summarize** the concept of marketing, marketing mix, marketing environment and micro and macro marketing

CO2: Cog:U, **Explain** the meaning of product, product planning and development, product life cycle and branding

CO3: Cog:U, Demonstrate the concept of pricing and factors affecting pricing

CO4: Cog (U): Psy (Set), **Outline** the elements of promotional mix and CRM

CO5: Cog:U, Explain channels of distribution and supply chain management.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO504	MARKETING PRACTICES	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	3	2	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Marketing - meaning - functions - Marketing mix - Market segmentation - Marketing Environment - Micro and Macro Marketing.	15
II	Product - Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labeling, Standardization - ISO Series and AGMARK	15
III	Pricing - meaning - objectives - Factors affecting pricing - methods and types of pricing.	15
IV	Promotion - meaning - Need - Promotional Mix- Advertising - Sales promotion Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relation Management).	15

V	Channels of distribution - meaning - Wholesalers and Retailers - Supply Chain Management - Retail Marketing - Meaning- Features. Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing.	15		
		Lecture	Tutorial	Total
		60 Hours	30 hours	90 Hours

TEXT BOOK

1. R.S.N. Pillai & Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.

Books for References

1. Rajan Nair, N., Sanjith R. Nair - Marketing - Sultan Chand & Sons, New Delhi, 2010.
2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010.
3. Stanton William, I.S. and Charles Futrell - Fundamentals of Marketing - Mc Graw Hill Book Co., 2000.
4. Monga & Shalini Anand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2							1
CO2	3	2			1				1
CO3	2	3							1
CO4	3	2			1		1		1
CO5	3	2							
Total	13	11	0	0	2	0	1	0	4
Scaled	3	3	0	0	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SERVICE TAX AND VAT

COURSE OUTCOMES

- CO1: Cog: U, *Summarize* nature and basis of service tax
 CO2: Cog: U, *Explain* different services on which tax is payable
 CO3: Cog: U, *Demonstrate* service tax procedure
 CO4: Cog: U, *Compare and contrast* service tax and VAT
 CO5: Cog: U, *Explain* the provisions regulating registration

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO505	SERVICE TAX AND VAT	2	0	0	2
PREREQUISITES	NIL	L	T	P	H
C:P:A	1.5:0.25:0.25	2	0	0	2

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Nature of service tax: why service tax – features – basis of charges- meaning of service – declared services – specific exclusions from definition of service	6
II	Different services on which tax is payable: consultancy services – professional services – services relating to clearing of goods and travel – financial services – personal services – business related services – communication related services	6
III	Service tax procedure: Registration – records to be maintained – payment of tax and assessment – refund appeal and revision provision – offences and penalties.	6
IV	VAT – meaning – justification of VAT – distinction between sales tax and VAT – advantages and disadvantages – levy of VAT – types of VAT – Input tax credit available in VAT – VAT rates and classification of goods	6
V	Procedure: provisions regulating registration – composition scheme – TIN – provision regarding return – self assessment of VAT liability –	6

	penal provisions.							
Text Book 1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.								
Reference Book 1.T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai. 2.P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.								
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>-</td><td>30 Hours</td></tr> </table>	Lecture	Tutorial	Total	30 Hours	-	30 Hours	
Lecture	Tutorial	Total						
30 Hours	-	30 Hours						

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1							
CO2	2	1			1				1
CO3	2	1			1				
CO4	2	1							1
CO5	2	1			1				1
Total	10	5	0	0	3	0	0	0	3
Scaled	2	1	0	0	1	0	0	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FUNDAMENTALS OF ENTREPRENEURSHIP

COURSE OUTCOMES

CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth

CO2: Cog, U, **Identify** problems and strategies for rural entrepreneurship development.

CO3: Cog, U, **Explain** role of SIDCO, SIDBI and DIC and problems of MSME.

CO4: Cog, U, **Describe** Government Policy of Entrepreneurship Development.

CO5: Cog, U, **Explain** Feasibility and Viability analysis in Project management.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO506	FUNDAMENTALS OF ENTREPRENEURSHIP	3	0	0	2
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Entrepreneurship-concept-importance-Nature-factors stimulating entrepreneurship-obstacles in entrepreneurial growth - Entrepreneurial competencies-theories of entrepreneurship - Role of entrepreneur in economic Development – Challenges of women Entrepreneurs.	5
II	Rural Entrepreneurship-concept- rural entrepreneurial environment - problems of rural Entrepreneurs- Entrepreneurship in agricultural sector and village Industry-strategies for rural entrepreneurship development- Identification of Business Opportunities in Tamilnadu - Industrial estate in Tamilnadu -Objectives, and Importance.	7
III	Micro Small and medium Enterprises (MSME)-Definition- importance- MSME policy in India-Role of SIDCO-SIDBI and DIC. Problems of MSME.	5
IV	Government Policy of Entrepreneurship Development - Institutional set-up for Promoting Entrepreneurship -SIDO - NSIC - Directorates of Industries and Commerce – SDICO – SISIs – SIPCOT – IIC - EGB – NAYE - SIET - NPC – NRDCL – TCOs - ITCOT	7

SEMESTER – V						
COURSE CODE	COURSE NAME	Category				
XCO507						
	INTERNSHIP PROGRAMME	L	T	P	C	
C:P:A	0.34:0.33:0.33	0	0	0	1	

CO1: Cog(U) **Relate** classroom theory with workplace practice

CO2: Affective (Respond) **Comply with** Factory discipline, management and business practices.

CO3: Affective (Value) **demonstrates teamwork** and time management.

CO4: Psychomotor(Perception , Set) **Describe** and **Display** hands-on experience on practical skills obtained during the programme.

CO5: Cog (E)**Summarize** the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2								
CO2					1	3		1	
CO3							1	1	1
CO4			1	2					3
CO5							3		1
Total	2	0	1	2	1	3	4	2	5
Scaled	1	0	1	1	1	1	1	1	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - VI

ACCOUNTING FOR DECISION MAKING

COURSE OUTCOMES

CO1: Cog (Ap): Psy(Set): **Make use of** ratio analysis and **interpret** it.

CO2: Cog (Ap): **Construct** cash flow statement as per AS 3

CO3: Cog (Ap): **Utilize** Marginal costing technique for decision making.

CO4: Cog (Ap): **Construct** cash budget.

CO5: Cog (An): **Application** of standard costing technique to analyze variance in Material, Labour, overhead and Sales cost.

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO601	ACCOUNTING FOR DECISION MAKING	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Management Accounting-Meaning-Scope- Importance and Limitations- Analysis and Interpretation of Financial Statements-Nature-Types of Financial Analysis-Methods-Techniques of Financial Analysis- Comparative statements, Common Size statement and Trend Analysis – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios. Interpretation, Benefits and Limitations.	15
II	Fund Flow: Concept of Funds, sources and uses of funds (theory only).Cash Flow-Utility of Cash Flow statement-construction of cash flow statement as per AS 3.	10
III	Marginal costing – characteristics – advantages – limitations- cost – volume – profit analysis- important concept- break even analysis and break-even point – chart – advantages – disadvantages- applications.	15

IV	Budgets and Budgetary Control- Meaning-objectives-advantages- Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility				15
V	Costing and Variance Analysis: Meaning of Standard cost-significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances.				15
		Lecture	Tutorial	Total	
		60 Hours	30 Hours	90 Hours	
	(Weightage of Marks, problems 80%, theory 20%)				
Text Book 1.Dr. S.N.Maheswari, Principles of Management Accounting, Sultan Chand Publication, New Delhi.					
Reference Books 1..Khan and Jain, Management Accounting, Tata McGraw Hill Publication 2. R.K.Sharma and Shashi.K.Gupta, Management Accounting, Kalyani publication 3. HingoraniRamanathan and Grewal, - Management Accounting, Sultan Chand & sons publication.					

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1					1		
CO2	3	2					1		
CO3	2	1					1		1
CO4	2	2	1				1		1
CO5	2	1					1		1
Total	11	7	1	0	0	0	5	0	3
Scaled	3	2	1	0	0	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES (COs)

CO1: Cog: U, **Explain** the importance of human resources in an organization.

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe** identifying the training need, implementation, monitoring and assessment procedures of training

CO4: Cog: (U), **Understanding** the importance of Performance appraisal system.

CO5: Cog: U, **State** the significance of compensation for employee and grievance redresses.

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO602	HUMAN RESOURCE MANAGEMENT	5	0	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	5	0	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Human Resource Management: HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies.	15
II	Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement- Induction.	15
III	Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	15

IV	Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.	15						
V	Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.	15						
<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>75 Hours</td><td>-</td><td>75 Hours</td></tr> </table>		Lecture	Tutorial	Total	75 Hours	-	75 Hours	
Lecture	Tutorial	Total						
75 Hours	-	75 Hours						

TEST BOOKS

1. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.

REFERENCE

1. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.

2. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.

3. C.B. Gupta, Human Resource management Sultan Chand & Sons, New Delhi.

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3				1	1		1
CO2	3	2				1			1
CO3	3	2					1		1
CO4	2	3							1
CO5	3	2					1		1
Total	13	12	0	0	0	2	3	0	5
Scaled	3	3	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

E - BUSINESS

COURSE OUTCOMES (COs)

- CO1: Cog: U, **Explain** importance of e-business
 CO2: Cog: U, **Illustrate** the concepts of e-commerce
 CO3: Cog: U, **Discuss** the importance of CRM
 CO4: Cog: U, **Distinguish** between payment and E - payment
 CO5: Cog: R, **List** the features of ERP

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO603	E- BUSINESS	5	0	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0.5:0.5	5	0	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Overview of E-Commerce: Meaning. Importance in the context of today's business. Advantages of e-commerce (as compared with traditional system of commerce).E-commerce and e-business. Internet and its relation to e-business. Mobile Commerce-Basic Idea	15
II	Categories of E-Commerce (Models) Business to Consumer (B to C) model – Basic idea, major activities, major challenges. Models of B to C [portals, e-trailer, content provider, transaction broker] Business to Business (B to B) model – Basic idea, major activities, types of B to B market [independent, buyer oriented, supplier oriented, vertical and horizontal e-market place]. Other models – Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B).	15
III	E CRM : Concepts and definitions, features, goals of E –CRM business frame work – three phases of E – CRM – Types of E-CRM – functional components of E – CRM – Strategic for E- CRM solutions	15
IV	E - Payment - types of E – Payment – Payment cards (Debit card and credit card), Electronic or digital cash, electronic and digital wallet – Stored value card (smart card). Basic idea of online banking- core banking	15

	solutions or CBS.				
V	Introduction to ERP – Concept, definition and features, major characteristics, levels of ERP – Benefits of ERP – Enterprise potentials of ERP – modules of ERP – Phases of ERP – implementation – limitations of ERP.				15
		Lecture	Tutorial	Total	
		75 Hours	-	75 Hours	
Text Books 1. Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand, New Delhi. Reference Books 1. Gary Schneider, Electronic Commerce, Thomson Publishing. 2. .P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I 3..BharatBhaskar, Electronic Commerce, TMH 4.Turban, King, Viehland& Lee, Electronic Commerce- A Managerial Perspective, Pearson. 5.Ravikalakota& A.B. Whinston, Electronic Commerce- A Manager’s Guide, Pearson. 6. Laudon &Traver, e-commerce – Business, Technology, Society. Pearso					

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2			1			1		1
CO2	2	1		1	1				1
CO3	2	1	1	1	1		1		1
CO4	3	1	1	2	1	1	1		1
CO5	3	2	1	1	1		1		1
Total	11	5	3	6	4	1	4	0	5
Scaled	3	1	1	2	1	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

STRATEGIC MANAGEMENT

COURSE OUTCOMES (COs)

CO1: Cog: U, **Describe** the strategic management process

CO2: Cog: U, **Outline** environmental scanning

CO3: Cog: U, **Classify** different types of strategies

CO4: Cog: U, **Explain** strategy implementation and functional strategies

CO5: Cog: U, **State** strategic control and evaluation

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO604	STRATEGIC MANAGEMENT	2	0	0	2
PREREQUISITES	NIL	L	T	P	H
C:P:A	1.5:0.25:0.25	2	0	0	2

SYLLABUS

UNIT	CONTENT				Hours Allotted
I	Strategic Management – Meaning, Definition and Scope – Benefits and Limitations of Strategic Management – Strategic Management Process.				4
II	Situation Analysis – Environmental Scanning and Industry Analysis – Internal Scanning.				6
III	Strategy Formulation – Steps – Types of Strategies – Growth, Expansion, Diversification and Retrenchment Strategies.				7
IV	Strategy Implementation – Structure – Functional Strategies: Production, Marketing, Finance and Human Resource Strategies.				7
V	Strategic Control and Evaluation – Establishing control – Types – Implementation – Strategy Effectiveness.				6
		Lecture	Tutorial	Total	
		30 Hours	-	30 Hours	

	<p>Text book: 1.AzkarKashmi - Strategic Management, Tata – McGraw Hill 2002.</p> <p>Reference Books: 1. V.S. Ramaswamy and Nanakumari - Strategic Planning and Corporate Success, Macmillan Publishing House Ltd.. 2. John H. Barnett and William - Strategic Management, PWS – Kent Publishers 3. Francis Cherunilam – Business Policy, Himalaya Publishing House, 2002 4. Arthur A. Thompson & AJ Stick Land I – “Strategic Management” Tata McGRAW Hill 2002 New Delhi 7. 5. MaisanaMazzucate – “Strategies for Business” Sage Publication, New Delhi 2002 6. AzkarKashmi – Strategic Management Tata – McGraw Hill 2002</p>	
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Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1							
CO2	2	1			1				1
CO3	2	1			1				
CO4	2	1							1
CO5	2				1		1		
Total	10	4	0	0	3	0	1	0	2
Scaled	2	1	0	0	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

	VI SEMESTER				
SUB CODE	SUBJECT NAME	L	T	P	C
XCO605	PROJECT	0	0	0	6
C:P:A		L	T	P	H
		12	0	0	12

GENERIC ELECTIVE (OPEN ELECTIVES)

COURSE OUTCOMES

CO1: Cog: U, Ap, *Describe* double entry book keeping system

CO2: Cog, Ap, *Prepare* COURSE subsidiary books.

CO3: Cog, Ap, *Construct* trail balance and Bank reconciliation statement.

CO4: Cog, Ap, *Prepare* financial statement.

CO5: Cog, Ap. *Find out* ROI.

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE1	PRACTICAL ACCOUNTING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT				Hours Allotted
I	Basic Accounting Concepts-Kinds of Accounts-Financial Accounting vs. Management Accounting-Double Entry Book Keeping- Rules of Debit and Credit-Preparation of Journal and Ledger Accounts Problems.				9
II	Subsidiary Books-Cash book-types of cash book-problems-purchase book-sales book-sales return-purchase return books-Journal proper.				9
III	Trial Balance-Errors-types of errors-Rectification of errors-problems-bank reconciliation statement-problems.				9
IV	Financial Statements- Manufacturing, Trading and Profit & Loss Account-Balance Sheetproblems with simple adjustments				9
V	Ratio analysis for investment decision – ROI – limitations of ROI - return on share holders’ fund- return on equity shareholders’ fund- return on total assets – earning per share – Price earnings ratio.				9
		Lecture	Tutorial	Total	
		45Hours	-	45 Hours	

Text Book

1. T.S.Reddy and A.Moorthy- Financial Accounting - Margham Publications, Chennai, 2010.
2. Khan & Jain - Management Accounting - Tata McGraw - Hill, New Delhi.2010.

Reference Book

1. Jain &Narang - Advanced accounting - Kalyani Publishers, New Delhi, 2000

SALESMANSHIP

COURSE OUTCOMES

CO1: Cog: R, **Definition** and meaning of salesmanship.

CO2: Cog: U, **Demonstrate** the approaches of salesman.

CO3: Cog: U, **Explain** the consumer behaviour.

CO4: Cog: U, **Demonstration** and presentation of personal selling.

CO5: Cog: U, **Explain** the duties and responsibilities of sales manager.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE2	SALESMANSHIP	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Salesmanship – Meaning and Definition – features – Classification of Salesmen – Qualities of good salesman.	9						
II	Knowledge of goods and selling points – importance – Selling process – Characteristics – Approach of salesman – Essentials and Methods.	9						
III	Knowledge of Consumers – Consumer Behaviour- Buying Motives - Consumer Buying Decision.	9						
IV	Personal Selling Process- Presentation and Demonstration – features – Handling of Objections – procedures – Closing the sales – Follow-up.	9						
V	Sales manager – Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen .	9						
	<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>45Hours</td><td>-</td><td>45 Hours</td></tr> </table>	Lecture	Tutorial	Total	45Hours	-	45 Hours	
Lecture	Tutorial	Total						
45Hours	-	45 Hours						

Text Books:

- Text book: P.K.Sahu and K.C.Raut , Salesmanship and Sales Management, Viksa Publishing House Pvt.

Reference Books:

- Sales & Distribution Management by P.K. Sharma, BhumijaChouhan and Kavya Saini, Ramesh book depot, New Delhi, 2011.

PRACTICAL BANKING

COURSE OUTCOMES

- CO1: Cog: U, ***Explain*** functions of banking and banker customer relationship.
 CO2: Cog: U, ***Summarize*** functions of RBI and commercial bank.
 CO3: Cog:U, ***Describe*** e banking such as ATM , Internet banking , ECS , EFT Tele banking, Electronic Cheques, Credit cards , Debit cards and Smart card.
 CO4: Cog, U, ***Explain*** banking security information systems.
 CO5: Cog, U, ***Summarize*** Bank computerization.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE3	PRACTICAL BANKING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Definition of bank –kinds of banks –Functions of Commercial Banks – Credit creation by banks - Functions of Central Bank.	9						
II	Opening of Bank Accounts – Procedures - KYC - Types of Bank Accounts –Fixed deposit-saving bank deposit-current deposit-Recurring deposit account.	9						
III	Type of Customers –Individual Account- Joint Account- Special Type of Customers -Minor – Married Woman - Partnership firms – Joint Stock Companies.	9						
IV	Cheque -features of cheque-type of endorsement-dishonour of cheque- Loan -features – Types of loan-procedure-Security-Hypothecation-Pledge-Margin Amount.	9						
V	Banking concepts of E-Banking –ATMs, Internet Banking & Mobile Banking-Electronic fund transfers system -Electronic payment systems: online enquiry and update facilities personal Identification.	9						
<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>45Hours</td><td>-</td><td>45 Hours</td></tr> </table>		Lecture	Tutorial	Total	45Hours	-	45 Hours	
Lecture	Tutorial	Total						
45Hours	-	45 Hours						

Text book

Jyotsna Sethi, Nishwan Bhata, "Elements of Banking and Insurance", PHI Learning P (Ltd), New Delhi, 2009.

Reference Books

1. Sony and Agarwal: Computers and Banking, 2005.
2. Indian Institute of Bankers study material on 'Introduction to Computers in Banking Industry, 2006.
3. Ravi Kalakota & Andrew B. Whinston: Frontiers of Electronic Commerce, Addison Wesley Publications, 2004.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya, 2006.

INCOME TAX FOR INDIVIDUAL

COURSE OUTCOMES

CO1: Cog: U, **Explain** the important definitions under Income Tax Act.

CO2: Cog: Ap, **Identify** taxable income with reference to the residence.

CO3: Cog:U, **Summarize** exempted incomes and incomes included in total income but not Taxable.

CO4: Cog, Ap, **Apply** provisions in Income tax Act to calculate taxable income under the head salary.

CO5: Cog, Ap, **Apply** provisions in Income tax Act to calculate taxable income under the head House property and income from other sources.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE4	INCOME TAX FOR INDIVIDUAL	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Basic concept: Definition of important terms income, assessee, person, gross total income, total income, assessment year and previous year – tax avoidance, tax evasion.	7						
II	Residential status and incidence of residence on Tax Liability, computation of Total income with reference to the residence.	8						
III	Exemption and Exclusions: Exempted Incomes and Incomes included in total income but not Taxable.	7						
IV	Computation of income under the head salary – permissible deductions – simple problem	13						
V	Income from House Property - Assessment of individual's taxable income- Income from other sources - simple problems.	10						
	<table border="1"> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45 Hours</td><td></td><td>45 Hours</td></tr> </table>	Lecture	Tutorial	Total	45 Hours		45 Hours	
Lecture	Tutorial	Total						
45 Hours		45 Hours						

Text Book

1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2016

Reference Book

- 1.T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai. 2016
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2016
- 3.Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2016