

B. Com. Finance

Syllabus

AFFILIATED COLLEGES

Program Code:2AR

2020 – 2021 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP - 982)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com (Finance) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Graduates will be well suited to work in financial services jobs in a variety of financial organizations including banks, investment companies and insurance companies.
PEO2	Applying the financial instruments in managing the risk of investing and hedging activity at the individual and the corporate level.
PEO3	Excel in contemporary knowledge of business and developing inclination towards lifelong learning.
PEO4	Possess wide spectrum of managerial skills along with competency building qualities in specific areas of business studies.
PEO5	An understanding of best practices and standards and their financial institutions.



Program Specific Outcomes (PSOs)	
After the successful completion of B.Com (Finance) program, the students are expected to	
PSO1	Students will demonstrate high-level proficiency in financial research and its global levels.
PSO2	Graduates are motivated in career and entrepreneurial skill development to become global leaders in area of business and financial sectors.
PSO3	Abet students to communicate effectively and to improve their competency skills to solve real time problems in the field of commerce and finance.
PSO4	Identify the fundamental concepts in mobile application development in the area of calculation of financial sectors.
PSO5	Ability to design, implement domain knowledge of banking technologies for working of banker to customers.



Program Outcomes (POs)	
On successful completion of the B.Com (Finance) program	
PO1	To determine and evaluate the current financial market needs, commercial referral leads and market fluctuations to develop prospective financial proposals to ensure and maintain excellent diplomacy in the competitive business etiquette.
PO2	To promote and undertake research to understand the financial markets, financial instruments and various investment objectives in the fast growing business era with the needed skills for limitless career success.
PO3	To groom professionals for attainment of competence with intellectual contributions and in depth knowledge in the profession of banking and finance that improves their application to promote continues professional development with limitless earning potential.
PO4	Have comprehensive knowledge of Finance, Accounting, Taxation and Business laws.
PO5	Demonstrate knowledge and understanding of business principles and financial advisor apply these to one's own work to manage multidisciplinary environments.



BHARATHIAR UNIVERSITY :: COIMBATORE 641 046
B.Com (Finance)..... Curriculum (University Department)
(For the students admitted during the academic year 2020 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
I	Language-I	4	6		25	75	100
II	English-I	4	6		25	75	100
III	Core I-Financial Accounting - I	4	6		25	75	100
III	Core II-Marketing	4	5		25	75	100
III	Allied Paper-I- Business Economics	4	5		25	75	100
III	Environment Studies #	2	2		-	50	50
Total		22	30		125	425	550
SECOND SEMESTER							
I	Language-II	4	6		25	75	100
II	English-II	4	6		25	75	100
III	Core-III- Financial Accounting - II	4	6		25	75	100
III	Core- IV- Business Communication	4	5		25	75	100
III	Allied Paper-II-Indian Economy	4	5		25	75	100
IV	Value Education -Human Rights#	2	2		-	50	50
Total		22	30		125	425	550
THIRD SEMESTER							
III	Core-V -Corporate Accounting	4	7		25	75	100
III	Core-VI- Investment Management	3	3		20	55	75
III	Core-VII- Commercial Law	4	5		25	75	100
III	Core- VIII- Computer Applications Practical -I	-	3		-	-	-
III	Allied-Paper-III- Business Mathematics	4	6		25	75	100
IV	Skill based Subject 1 : Business Organisation and Office Management	3	4		20	55	75
IV	Tamil @ / Advanced Tamil # (or) Non-Major Elective – I : Yoga for Human Excellence # / Women’s Rights#	2	2		50		50

Total		20	30		115	385	500
III	Core-IX -Higher Corporate Accounting	4	5		25	75	100
III	Core-X -Business Management	4	5		25	75	100
III	Core- XI -- Computer Applications Practical -II	4	4		40	60	100
III	Core –XII - Company Law	4	4		25	75	100
III	Allied : IV- Business Statistics	4	5		25	75	100
IV	Skill based Subject -2 Entrepreneurial Development	3	5		20	55	75
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #	2	2		50		50
Total		25	30		160	465	625
FIFTH SEMESTER							
III	Core XIII - Cost Accounting	4	6		25	75	100
III	Core-XIV - Income Tax	4	5		25	75	100
III	Core-XV- Financial Management	4	4		25	75	100
III	Core-XVI - Banking Theory law & Practices	3	3		20	55	75
III	Core-XVII - Principles of Auditing	4	4		25	75	100
III	Elective-1	4	5		25	75	100
IV	Skilled Based Subject-3 Fundamentals of IT	3	3		20	55	75
Total		26	30		165	485	650
SIXTH SEMESTER							
III	Core-XVIII - Management Accounting	4	6		25	75	100
III	Core-XIX – Business Environment	4	5		25	75	100
III	Core-XX – Working Capital Management	4	5		25	75	100
III	Elective -II	4	6		25	75	100
III	Elective -III	4	5		25	75	100

IV	Skilled Based Subject-4 E-Commerce	3	3		20	55	75
V	Extension activities @	2	-				50
Total		25	30		145	430	625
Grand Total		140					3500
ONLINE COURSE will be implemented in next year							

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only University Examinations

List of Elective papers (Colleges can choose any one of the paper electives)		
Elective-I	A	Insurance
	B	Brand Management
	C	Indirect Taxes
Elective-II	A	Financial Services
	B	Organizational Behaviour
	C	Industrial law
Elective-III	A	Indian Capital Market and Financial System
	B	Business Finance
	C	Project Work





First Semester

Course code	TITLE OF THE COURSE		L	T	P	C
Core I	Financial Accounting I		4	-	-	4
Pre-requisite	Basic knowledge in accounting		Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To explore various Basic Accounting Concepts and Conventions 2. To provide understanding about Bank Reconciliation Statement 3. To offer an idea about single entry system of accounts 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	Understand the various methods of depreciation accounting in the books of accounts					K2
CO2	Apply the various techniques of Preparation of Final Accounts of a Sole Trading Concern					K3
CO3	Summarizing Bank Reconciliation Statement					K2
CO4	Know the Depreciation accounting and methods					K2
CO5	Understanding books of accounts relating to Single Entry system					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)				20 hours	
Meaning and scope of Accounting, Basic Accounting Concepts and Conventions - Objectives of Accounting - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.						
Unit:2	Title of the Unit (Capitalize each Word)				18 hours	
Preparation of Final Accounts of a Sole Trading Concern - Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations .						
Unit:3	Title of the Unit (Capitalize each Word)				17 hours	
Bank Reconciliation Statement – Errors - Classification of errors - Rectification of errors.						
Unit:4	Title of the Unit (Capitalize each Word)				15 hours	
Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method- Insurance Policy Method, Sinking Fund Method & Annuity Method.						
Unit:5	Title of the Unit (Capitalize each Word)				18 hours	
Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method .						
Unit:6	Contemporary Issue				2 hours	
Expert lectures, online seminars - webinars						
					Total Lecture hours	90 hours
Text Book(s)						
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy					
2	Advanced Accountancy - S.P.Jain & K.L.Narang					
Reference Books						
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal					

2	Finanacial Accounting - T.S.Reddy&A.Murthy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	M	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE			L	T	P	C	
Core II	Marketing			4	-	-	4	
Pre-requisite	Basic knowledge in marketing			Syllabus Version		2020		
Course Objectives:								
The main objectives of this course are to:								
<ol style="list-style-type: none"> 1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today's context 7. To understand emerging marketing trends and regulatory mechanisms 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
CO1	Recalling various terms and concepts relating to marketing						K1	
CO2	Understanding various forms and types of marketing						K2	
CO3	Evaluate the dimensions of consumer behavior						K5	
CO4	Differentiating specific components of marketing mix						K4	
CO5	Explaining the emerging trends in marketing and the regulatory mechanisms						K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
Unit:1	Title of the Unit (Capitalize each Word)					15 hours		
Introduction to Marketing -Meaning and definition, Functions of Marketing - Role and Importance of Marketing - Classification of Markets- Marketing mix.								
Unit:2	Title of the Unit (Capitalize each Word)					15 hours		
Market Segmentation - Concept - Benefits - Bases. Introduction to Consumer Behavior - Need for study - Consumer buying decision process - Buying motives.								
Unit:3	Title of the Unit (Capitalize each Word)					-15 hours		
Product - Meaning - Introduction to Stages of New Product Development - Types - Introduction to PLC - Product Mix - Price - Pricing Policies and Methods.								
Unit:4	Title of the Unit (Capitalize each Word)					15 hours		
Channels of Distribution (Levels) - Channel Members – Promotion activities - Communication Mix - Basics of Advertising, Sales promotion and Personal selling..								
Unit:5	Title of the Unit (Capitalize each Word)					13 hours		
Recent Trends in Marketing: A Basic understanding of E - Marketing, Consumerism, Market Research, MIS and Marketing Regulations- Green Marketing								
Unit:6	Contemporary Issue					2 hours		
Expert lectures, online seminars – webinars								
Total Lecture hours						75 hours		
Text Book(s)								
1	Marketing Management by Rajan Saxena, Tata McGraw Hills							
2	Marketing by William J Stanton, McGraw- Hill Ryerson, Limited							
3	Principles of Marketing by Philip Kotler							
Reference Books								

1	Marketing Management by Still and Cundiff
2	Marketing Management by Dr. K. Nirmala Prasad and Sherlaker
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S





**Second
Semester**

Course code	TITLE OF THE COURSE			L	T	P	C	
Core III	Financial Accounting II			4	-	-	4	
Pre-requisite	Basic knowledge in accounting			Syllabus Version		2020		
Course Objectives:								
The main objectives of this course are to:								
<ol style="list-style-type: none"> 1. To explore various methods of branch accounting 2. To provide understanding about departmental accounts 3. To Summarizing hire purchasing and installment accounts 4. To promote knowledge about Admission of a partner - Retirement of a partner 5. To facilitate knowledge about Dissolution of a partnership 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
Co 1	Implementing various methods of branch accounting in the books of accounts						K3	
Co 2	Applying the various techniques of departmental accounts						K3	
Co 3	Summarizing hire purchasing and installment accounts						K2	
Co 4	Understanding about the Admission of a partner - Retirement of a partner.						K2	
Co 5	Understanding the books of accounts relating to Dissolution of a partnership						K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
Unit:1	Title of the Unit (Capitalize each Word)						15 hours	
Branch Accounts - Dependent branches - Stock and debtors system - Independent branch (foreign branches excluded).								
Unit:2	Title of the Unit (Capitalize each Word)						20 hours	
Departmental Accounts- Basis for allocation of expenses – Inter departmental transfer at cost or selling price								
Unit:3	Title of the Unit (Capitalize each Word)						20 hours	
Hire Purchase and installment - Default and repossession - Hire Purchase trading account- Installment Purchase System.								
Unit:4	Title of the Unit (Capitalize each Word)						15 hours	
Admission of a partner - Retirement of a partner.								
Unit:5	Title of the Unit (Capitalize each Word)						18 hours	
Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932) - Insolvency of all partners - Gradual realization of assets and piecemeal distribution (Proportionate Capital method only)								
Unit:6	Contemporary Issue						2 hours	
Expert lectures, online seminars – webinars								
Total Lecture hours						90 hours		
Text Book(s)								
1	Advanced Accountancy - R.L.Gupta&M.Radhasamy							
2	Advanced Accountancy - S.P.Jain&K.L.Narang							
Reference Books								
1	Advanced Accountancy - M.C.Shukla&T.S.Grewal							
2	Finanacial Accounting - T.S.Reddy&A.Murthy							

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	M	M



Course code			L	T	P	C
Core IV		Business Communication	4	-	-	4
Pre-requisite		Basic knowledge in the field of Business Communication	Syllabus Version			2020
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To provide an overview of Prerequisites to Business Communication. 2. To put in use the basic mechanics of Grammar. 3. To provide an outline to effective Organizational Communication. 4. To underline the nuances of Business communication. 5. To impart the correct practices of the strategies of Effective Business writing. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	To participate in an online learning environment successfully by developing the implication-based understanding of Paraphrasing, deciphering instructions, interpreting guidelines, discussion boards & Referencing Styles.					K1
CO2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.					K2
CO3	Understanding various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.					K2
CO4	To draft effective business correspondence with brevity and clarity.					K3
CO5	Apply their Critical thinking by designing and developing clean and lucid writing skills.					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						10 hours
Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.						
Unit:2						15 hours
Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.						
Unit:3						18 hours
Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.						
Unit:4						15 hours
Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.						
Unit:5						15 hours
Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.						
Unit:6	Contemporary Issue					2 hours
Expert lectures, online seminars – webinars						
	Total Lecture hours					75 hours
Text Book(s)						

1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
Reference Books	
1	Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
2	Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	S





Third Semester

Course code	Corporate Accounting		L	T	P	C
Core V			4	-	-	4
Pre-requisite	Basic knowledge of Corporate Accounting		Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are to:						
<ul style="list-style-type: none"> ➤ To gain working knowledge of company accounting procedure from Issue of Shares and Debentures. ➤ To gain ability in solving the advance problems. ➤ To equip the students with accounting with Valuation of Shares and Goodwill, Preparation of company final accounts. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	To understand the basic conceptual knowledge about the company and procedure for Issue, Forfeiture and Reissue of shares,					K2
CO2	To understand the Redemption of preference shares and issue and redemption of debentures and Profit prior to incorporation					K2
CO3	Preparation of final accounts of companies and calculation of managerial remuneration.					K2
CO4	To Solve various methods of valuation of goodwill and shares.					K3
CO5	To Understand the concept of alteration of share capital , internal reconstruction, capital reduction and procedure for capital reduction.					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						23 hours
Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures.						
Unit:2						20 hours
Redemption of Preference Shares and Debentures - Purchase of business - Profits Prior to Incorporation.						
Unit:3						20 hours
Preparation of company final accounts - Company balance sheet - Computation of Managerial Remuneration.						
Unit:4						20 hours
Valuation of Shares and Goodwill						
Unit:5						20 hours
Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.						
Unit:6	Contemporary Issue					2 hours
Expert lectures, online seminars – webinars						
					Total Lecture hours	105 hours
Text Book(s)						
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.					
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition					
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013					

Reference Books
Corporate Accounting T.S. Reddy & A. Murthy Margham Publications Reprint 2015
CA – IPCC Group II Study Material ICAI ICAI Current yea

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	M	M	S	M	M
CO5	S	S	M	S	S



Course code	Investment Management			L	T	P	C
Core VI				3	-	-	3
Pre-requisite	Basic Knowledge of Investment Management			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand various alternatives of investment 2. To understand about classification of investment market 3. To perform fundamental analysis before investing 4. To evaluate various types of fundamental analysis 5. To understand about optimum portfolio construction and management 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Recalling various alternatives of investment						K1
CO2	Comparing the features of various investment markets						K2
CO3	Analyzing investments using fundamental analysis						K4
CO4	Applying technical analysis for evaluating investments						K3
CO5	Creating an optimum portfolio for investment						K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1							8 hours
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.							
Unit:2							9 hours
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.							
Unit:3							8 hours
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.							
Unit:4							8 hours
Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.							
Unit:5							10 hours
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.							
Unit:6	Contemporary Issue						2 hours
Expert lectures, online seminars – webinars							
Total Lecture hours						45 hours	
Text Book(s)							
1	Investment Management - Francis Cherunlillum						
2	Investment Management - Khan and Jain						
3	Investment Management - Preeti Singh						

Reference Books
Investment Management - V.K.Balla
Investment Management - V.Gangadha Ramesh Babu

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	M	M	M
CO5	S	M	S	S	S



Course code	COMMERCIAL LAW			L	T	P	C
Core VII				4	-	-	4
Pre-requisite	Basic knowledge of Business law			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To understand the Essential Elements of Valid Contract ➤ To study the classification of Contract and discharge of contract ➤ To gain knowledge regarding Contract of Indemnity and Guarantee and sale of goods act 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	To know about the essential elements of valid contract and its types						K1
CO2	To understand the elements Consideration and Capacity to Contract						K2
CO3	To understand the Discharge and remedies for breach of Contract						K2
CO4	To gain knowledge about Contract of Indemnity and Guarantee						K2
CO5	To understand the Law of Contract of Sale						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1							15 hours
Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance..							
Unit:2							10 hours
Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.							
Unit:3							18 hours
Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.							
Unit:4							15 hours
Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.							
Unit:5							15 hours
Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods							
Unit:6	Contemporary Issue						2 hours
Expert lectures, online seminars - webinars							
Total Lecture hours						75 hours	
Text Book(s)							
1	N.D. Kapoor, “Business Law”, Sultan Chand & Sons, New Delhi 2005						
2	R.S.N. Pillai & Bagavathi, “Business Law” S.Chand, New Delhi 2005						
3	Arun Kumar Sen, ”Commercial Law”, The world press pvt Ltd, Calcutta						
Reference Books							
Arun Kumar Sen, Jitendra Kumar, Mitra, ” Commercial Law”, The World Press Pvt Ltd, Calcutta							

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	M	M	S
CO5	M	M	M	S	M



Course code	COMPUTER APPLICATIONS PRACTICAL-I		L	T	P	C
Core VIII			4	-	-	4
Pre-requisite	Basic knowledge of M.S. Office and accounting software		Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To provide practical knowledge in working with MS- word, excel and PowerPoint 2. To understand the basics of working in excel and PowerPoint 3. To provide insights about the usefulness of internet in business purpose 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	Understanding the basics of working in MS-office using various tools					K2
CO2	Generating personal bio data using MS word					K6
CO3	Analyzing business transactions using excel					K4
CO4	Apply excel tricks for the data analysis					K3
CO5	Applying presentation skills in MS PowerPoint					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						15 hours
MS Word						
<ol style="list-style-type: none"> 1. Create the front page of a News Paper. 2. Type a document and perform the following: <ol style="list-style-type: none"> i. Change a paragraph into two column cash book. ii. Change a paragraph using bullets (or) numbering format. iii. Find any word and replace it with another word in document. 3. Prepare a class time table using a table menu. 4. Prepare a mail merge for an interview call letter. 5. Create a resume wizard. 6. Design a cheque book of a bank. 7. Create a table with the following field name: EMP-no, Emp-name, designation, department, experience. 						
Unit:2						15 hours
MS Excel						
<ol style="list-style-type: none"> 1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result). 2. Design a chart projecting the cash estimate of a concern in the forth coming years. 3. Create a Pivot table showing the performance of the salesmen's. 						
Unit:3						15 hours
MS PowerPoint						
<ol style="list-style-type: none"> 1. Design slide for a product of your choice, includes the picture of the product and Demonstration and working (minimum three slides) 2. Prepare an organization chart for a company. 3. Create a show projecting the activities of your department during the academic year. 						
					Total Lecture hours	45 hours

Mapping with Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	M
CO4	M	S	S	S	S
CO5	S	S	M	S	S





**Fourth
Semester**

Course code	HIGHER CORPORATE ACCOUNTING		L	T	P	C
Core IX			4	-	-	4
Pre-requisite	Basic knowledge of public sector accounts		Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are to:						
<ul style="list-style-type: none"> ➤ To gain working knowledge of mergers ➤ To gain ability in solving the advance problems. ➤ To equip the students with accounting with banking and insurance companies. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	To know the procedure and calculation regarding mergers					K1
CO2	To understand the internal and external reconstruction of company					K2
CO3	To prepare various schedules for Banking companies.					K3
CO4	To understand the Preparation of Insurance Company accounts					K2
CO5	To Prepare the Consolidation Balance Sheet of Holding Company					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						15 hours
Accounting for Merger – Absorption						
Unit:2						15 hours
Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes)						
Unit:3						15 hours
Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet (New format only) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts						
Unit:4						15 hours
Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet						
Unit:5						13 hours
Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings)						
Unit:6	Contemporary Issue					2 hours
Expert lectures, online seminars – webinars						
					Total Lecture hours	75 hours
Text Book(s)						
1	R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.					
2	Advanced Accounting volume II SP Iyengar Sultan Chand & Sons 2013 edition					
3	Advanced accountancy Volume II SN Maheshwari & S K Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013					
Reference Books						
Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015						

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	M	M	S	S



Course code	Business Management			L	T	P	C
Core X				4	-	-	4
Pre-requisite	Basic knowledge of Management practices			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To gain working knowledge of management practices. ➤ To familiar with decision making and management control. ➤ To equip knowledge with planning, organizing and staffing 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	To know the over view of basic principles and organizational activity in management						K1
CO2	To understand the planning process and decision making using modern techniques						K2
CO3	To understand in detail about the Organizing process						K2
CO4	To understand the staffing and motivational techniques in management						K2
CO5	To equip knowledge in Control Process and Communication						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1							15 hours
Management - Meaning and Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol’s Principles of Management – Management By Objectives (MBO) – Management By Exception (MBE)							
Unit:2							15 hours
Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making							
Unit:3							15 hours
Organisation – Meaning and Definition – Principles - Types - Importance –Elements of Organisation Process - Delegation and Decentralization - Span of Control - Departmentation							
Unit:4							15 hours
Staffing – Meaning and Definition – Functions – Recruitment - Sources of Recruitment – Motivation – Importance of Motivation - Maslow’s Theory of Motivation – X, Y and Z Theories - Leadership – Types – Qualities of a Good Leader							
Unit:5							13 hours
Control – Meaning and Definition - Need and Significance of Control - Process of Control – Techniques of Control – Communication – Types and Channels of Communication – Barriers to Communication							
Unit:6	Contemporary Issue						2 hours
Expert lectures, online seminars - webinars							
Total Lecture hours						75 hours	
Text Book(s)							
1	Business Management - Dr. C.B. Gupta, Sultan Chand and Sons, New Delhi						
2	Principles of Management - P.C.Tripathi and P.N. Reddy, Tata Mc Graw Hill Publishing						

	Company Ltd., New Delhi
3	Principles of Management - T. Ramasamy, Himalaya Publishing House, New Delhi
Reference Books	
Business Management - Dinakar Pagare Sultan Chand and Sons, New Delhi	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S



Course code	COMPUTER APPLICATIONS PRACTICAL II			L	T	P	C
Core XI				4	-	-	4
Pre-requisite	Basic knowledge in ms office and accounting software			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To provide practical knowledge in working with MS-Access To understand the basics of working in Tally accounting package To provide insights about the usefulness of internet in business purpose 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Understanding the basics of working in MS-office using various tools						K2
CO2	Generating personal bio data using MS access to Create a Student database						K6
CO3	Analyzing business transactions using computerized packages						K4
CO4	Analyzing Inventory Information – Stock Summary						K4
CO5	Preparing the final accounts with the help of tally						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1							30 hours
MS Access							
<ol style="list-style-type: none"> Create a Student database with the following Tables : <ol style="list-style-type: none"> Students Personal Details Students Mark Details Perform the following : <ol style="list-style-type: none"> Relate the Tables Create a query to the students passed in all subjects. Create a form and report 							
Unit:2							30 hours
Tally							
<ol style="list-style-type: none"> Company Creation and Alteration Creating and Displaying Ledger Voucher Creation Voucher Alteration and Deletion Inventory Information – Stock Summary Inventory Information – Godown Creation and alteration Final Accounts Accounting and Inventory Information's Bill wise Statements. Balance sheet 							
Total Lecture hours						60 hours	
Mapping with Programme outcomes							
	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	S	S	M		
CO2	S	M	S	S	S		
CO3	S	S	S	S	M		
CO4	S	M	M	S	S		
CO5	S	S	S	S	S		

Course code	Company Law		L	T	P	C
Core XII			60	-	-	4
Pre-requisite	Basic knowledge of Company Law		Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are to:						
<ul style="list-style-type: none"> ➤ To familiarize the fundamental concepts of Companies Act 2013 ➤ To provide an insight into the different types of Companies and their provisions ➤ To familiarize with various documents involved in a Joint Stock Company. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	Understand the formation and kinds of companies.					K1
CO2	Acquire knowledge on basic documents in a company and various methods of rising of capital.					K2
CO3	Understand the provisions of Companies Act relating to meetings, resolutions and Company Management.					K2
CO4	Understand the Issue of share, allotment and E filing of a Company					K2
CO5	Understand about the methods of borrowings and registration					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						15 hours
Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – Qualification – duties and liabilities of a secretary.						
Unit:2						10 hours
Memorandum of association- forms – contents – articles of association – forms and contents- procedures for alteration - the Doctrine of Indoor management- distinguish between memorandum and articles.						
Unit:3						10 hours
Prospectus – contents – statement in lieu of prospectus – legal formalities						
Unit:4						15 hours
Share Capital – kinds of capital – alteration– issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares –E-filing.						
Unit:5						08 hours
Borrowing powers – methods of borrowing – mortgages and charges – registration.						
Unit:6	Contemporary Issue					2 hours
Expert lectures, online seminars – webinars						
					Total Lecture hours	60 hours
Text Book(s)						
1	N.D.Kapoor – Company Law And Secretarial Practice					
2	P.P.S. Gogna – Text book of Company Law					
3	P.K. Ghosh - Text book of Company Secretarial Practice					
Reference Books						
Kuchaal M.C- Secretarial Practice						

Mapping with Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	M
CO4	S	M	M	S	S
CO5	M	S	S	S	M



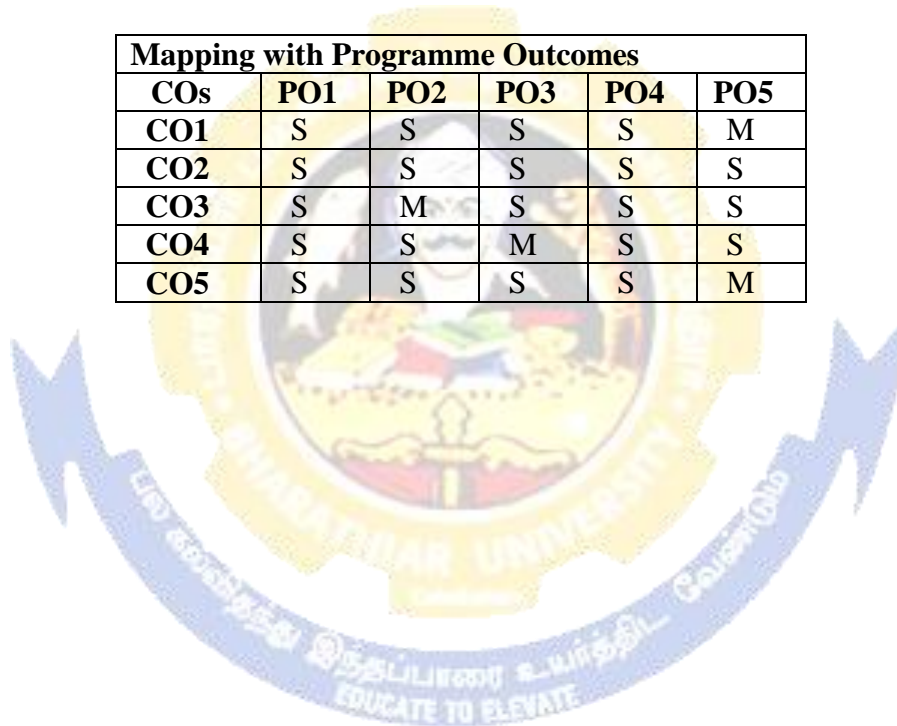


Fifth Semester

Course code	Cost Accounting	L	T	P	C
Core XIII		4	-	-	4
Pre-requisite	Basic knowledge of Costing	Syllabus Version		2020	
Course Objectives:					
The main objectives of this course are to:					
<ul style="list-style-type: none"> ➤ Understand and explain the conceptual framework of Cost Accounting ➤ Prepare Cost Accounts for various entities under different situations ➤ Acquire basic concepts of Cost Accounting relevant for managerial decision making 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
CO1	Understand the different concepts and classification of costs and create cost sheet for the firms.				K2
CO2	Gain the knowledge on different types of material controls.				K3
CO3	Know the system of labour wage payment, labour turnover and classification of overhead.				K2
CO4	Gain the knowledge on different types of process costing.				K2
CO5	Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1					20 hours
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.					
Unit:2					18 hours
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.					
Unit:3					17 hours
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead. Activity-Based Costing - the basic elements of activity-based costing (ABC) system as distinguished from traditional systems - preventable under-costing and over-costing of products and services and their effect on profitability – cost hierarchy – cost assignment using ABC system – Activity-based Management (ABM) [only introduction level].					
Unit:4					15 hours
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					
Unit:5					18 hours
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.					

Unit:6	Contemporary Issue	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours
Text Book(s)		
1	S.P. Jain and K.L. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005	
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004	
3	S.P.Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.	
Reference Books		
V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.		
M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	M	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	S	M



Course code	INCOME TAX			L	T	P	C
Core XIV				4	-	-	4
Pre-requisite	Basic knowledge of INCOME TAX			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To enlighten the students to learn the Basic provisions of the Income Tax Act. ➤ To enable the students to know the various heads of Income. ➤ To make the students to learn the procedure to compute the tax liability of an individual. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO 1	Enumerate the basic principles of income tax						K1
CO 2	Know the various heads of Income						K2
CO 3	Understand the Income from other sources						K2
CO 4	Examines the Deductions from Gross total Income						K2
CO 5	Computation of tax liability of an individual						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1							10 hours
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.							
Unit:2							15 hours
Heads of Income: Income from Salaries – Income from House Property							
Unit:3							18 hours
Profit and Gains of Business or Profession – Income from Other Sources							
Unit:4							15 hours
Capital Gains – Deductions from Gross Total Income.							
Unit:5							15 hours
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.							
Unit:6	Contemporary Issue						2 hours
Expert lectures, online seminars – webinars							
						Total Lecture hours	75 hours
Text Book(s)							
1	Income tax law and practice - V.P.Gaur & D.B.Narang						
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal						
3	Income tax law and practice - Bhagwathi Prasad						
Reference Books							
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy							

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S



Course code	Financial Management			L	T	P	C
Core XV				4	-	-	4
Pre-requisite	Basic knowledge of financial Management			Syllabus Version	2020		
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To provide a theoretical framework for considering corporate finance problems and issues. ➤ To develop the ability to analyze and interpret various tools of financial analysis and planning; ➤ To understand concepts relating to financing of working capital and investment decisions; 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO 1	Define and identify the concepts of Financial management						K1
CO 2	Interpret financial statements for strategic decision making						K2
CO 3	Understand the working capital management						K2
CO 4	Understand the capital structure of a company						K2
CO 5	Apply the types of Capital Budgeting						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	(Theory Only)					15 hours	
Financial Function : meaning – Definition and scope of finance functions –Objectives of financial management – profit maximization and wealth maximization .Sources of finance – Short term – Bank sources – long term – shares – debentures,preferred stock – debt..							
Unit:2	(Problem & Theory Questions)					10 hours	
Financing Decision : Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – weighted average cost of capital, Operating leverage and financial leverage							
Unit:3	(Theory Only)					10 hours	
Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy : Meaning , classification – sources available for dividends – Dividend policy -general determinants of dividend policy .							
Unit:4	(Theory Only)					15 hours	
Working Capital Management : Working capital management - concepts – importance – Determinants of working capital. Cash Management : Motive for holding cash – Objectives and Strategies of cash. Management .Receivable Management : Objectives – Cost of credit Extension, benefits – credit policies– credit terms – collection polices.							
Unit:5	(Problem & Theory Questions)					8 hours	
Capital Budgeting – Meaning – Objectives- various types capital budgeting (Theory carries 80 Marks, Problems carry 20 Marks)							
Unit:6	Contemporary Issue					2 hours	
Expert lectures, online seminars – webinars							
Total Lecture hours						60 hours	

Text Book(s)	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
Reference Books	
I M Pandey, Financial Management.	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S



Course code	Banking Theory law & Practices		L	T	P	C
Core XVI			3	-	-	3
Pre-requisite	Basic knowledge in Banking		Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are to:						
<ul style="list-style-type: none"> ➤ To understand the legal procedures formulated under Banking Regulation Act 1949. ➤ To provide exposure to the students with the latest developments in the banking field ➤ To acquire specialized knowledge of law and practice relating to Banking 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO 1	Understand and explain the conceptual framework of banking					K1
CO 2	Classify and Demonstrate the types of deposit, cheques, loans and advances					K2
CO 3	To know the types of endorsements and kinds of crossing					K1
CO 4	To gain knowledge on Statutory protection of paying banker and collecting banker					K2
CO 5	To understand the lending policies of commercial banks					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						8 hours
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.						
Unit:2						9 hours
Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.						
Unit:3						8 hours
Kinds of Endorsements: Cheque – features essentials of valid Cheque – crossing – Kinds of crossing- making and endorsement						
Unit:4						7 hours
Payment of Cheques - Collection of Cheques - statutory protection duties to paying banker and collective banker.						
Unit:5						11 hours
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.						
Unit:6	Contemporary Issue					2 hours
Expert lectures, online seminars – webinars						
					Total Lecture hours	45 hours
Text Book(s)						
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons.,New Delhi.					
2	Banking Regulation Act, 1949.					
3	Reserve Bank of India, Report on currency and Finance 2003-2004.					

Reference Books

Natarajan & Gordon : Banking Theory and Practice

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code		L	T	P	C
Core XVII	Principles of Auditing	4			4
Pre-requisite	Basic knowledge of Auditing	Syllabus Version		2020	
Course Objectives:					
The main objectives of this course are to:					
➤ To introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts.					
➤ To gain a fair working knowledge in the areas of internal check in practice in various organizations.					
➤ To ensure a complete understanding of the importance of vouching of Financial Statements					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.				K1
CO2	Illustrate the steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.				K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.				K2
CO4	Understand the Qualification, Rights, Duties and Liabilities of an Auditor				K2
CO5	Gain knowledge on Audit of computerized accounts				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1		15 hours			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.					
Unit:2		10 hours			
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3		10 hours			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4		15 hours			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5		8 hours			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act. Forensic Audit – meaning, importance, law and regulations, Indian Evidence Law, Cyber forensic (only introductory level)					
Unit:6	Contemporary Issue				2 hours
Expert lectures, online seminars – webinars					
Total Lecture hours					60 hours

Text Book(s)	
1	B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd
2	F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3	Spicer and Pegler, “Auditing: Khatalia’s Auditing”
Reference Books	
Kamal Gupta, “Auditing “ , Tata Mcgriall Publications	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	M	S	S	S
CO4	M	S	M	M	S
CO5	M	M	M	M	S





Sixth Semester

Course code	TITLE OF THE COURSE			L	T	P	C	
Core - XVIII	MANAGEMENT ACCOUNTING			4			4	
Pre-requisite	Basic knowledge of decision making accounting			Syllabus Version		2020		
Course Objectives:								
The main objectives of this course are to:								
<ul style="list-style-type: none"> ➤ To understand about management accounting meaning, objectives and techniques. ➤ To study about the financial statements and calculation of ratio analysis, fund flow statement and cash flow statement. ➤ To gain knowledge about marginal costing, budgeting and standard costing 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
CO1	Understand the nature and scope of Management accounting						K2	
CO2	Understand different types of Ratios and its applicability in financial analysis.						K2	
CO3	Familiarize the students with the concept of fund flow and cash flow statements and its preparations and working capital requirements						K3	
CO4	Application of Marginal costing technique in solving Management problems						K4	
CO5	To Know the methods of preparing Different types of Budgets.						K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create								
Unit:1	Title of the Unit (Capitalize each Word)					14 hours		
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.								
Unit:2	Title of the Unit (Capitalize each Word)					20 hours		
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.								
Unit:3	Title of the Unit (Capitalize each Word)					19 hours		
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.								
Unit:4	Title of the Unit (Capitalize each Word)					18 hours		
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.								
Unit:5	Title of the Unit (Capitalize each Word)					17 hours		
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.								
Unit:6	Contemporary Issue					2 hours		
Expert lectures, online seminars – webinars								
					Total Lecture hours		90 hours	
Text Book(s)								
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016.							
2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal							

	Mahavir Publications Seventh Edition, 2017.
3	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.
Reference Books	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	

Mapping with programme outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Core XIX	Business Environment			4			4
Pre-requisite	Basic knowledge of Business Environment			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To study the economic and social environments and their impact on business and strategic decisions. ➤ To understand about the Government Role and Business relationship in India ➤ To gain knowledge about economic parameters 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Concept of Business Environment and its impact of business and strategic decisions.						K1
CO2	To understand the Political and Legal Environment						K2
CO3	To understand the Social – cultural Environment						K2
CO4	To gain knowledge on Economic Environment						K2
CO5	Impact of technology on globalization and Technology Management.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15 hours	
The concept of Business Environment - its nature and significance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions.							
Unit:2	Title of the Unit (Capitalize each Word)					15 hours	
Political Environment - Government Role and Business relationship in India - Provisions of Indian constitution pertaining to business.							
Unit:3	Title of the Unit (Capitalize each Word)					15 hours	
Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business.							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Economic Environment - Economic systems and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - Five Year Planning.							
Unit:5	Title of the Unit (Capitalize each Word)					13 hours	
Financial Environment - Financial system - Commercial Banks - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).							
Unit:6	Contemporary Issue					2 hours	
Expert lectures, online seminars – webinars							
Total Lecture hours						75 hours	
Text Book(s)							
1	Sankaran.S. - Business Environment						
2	Francis Cherunilam - Business Environment						

3	Aswathappa - Business Environment
Reference Books	
1	Daasgupta&Sengupta - Government and Business in India.
2	Srinivasan.K. - Productivity and social Environment
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
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Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	M	S	S	S	M
CO4	S	M	S	S	M
CO5	M	M	M	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Core - XX	WORKING CAPITAL MANAGEMENT			4			4
Pre-requisite	Basic knowledge of WORKING CAPITAL MANAGEMENT			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To provide a theoretical framework for considering working capital management. ➤ To develop the ability to analyze the cash and inventory management. ➤ To understand concepts Money market instruments 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Define and identify the concepts of working capital management						K1
CO2	Understand the Money market instruments and Bank finance						K2
CO3	To gain knowledge on Receivables, Cash and Inventory Management						K2
CO4	Know the Instruments of international money market						K2
CO5	Apply the concepts to Working Capital Control and Banking policy.						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					10 hours	
Working Capital Management – Theories and approaches							
Unit:2	Title of the Unit (Capitalize each Word)					15 hours	
Financing of working capital – Money market instruments – Bank Finance- Assessment and Appraisal							
Unit:3	Title of the Unit (Capitalize each Word)					148 hours	
Receivables Management – Cash Management – Inventory Management rate, death rate and age structure.							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Instruments of international money market – Euro notes – MTNs and FRNs.							
Unit:5	Title of the Unit (Capitalize each Word)					15 hours	
Working Capital Control and Banking policy – Committee recommendations on working capital							
Unit:6	Contemporary Issue					2 hours	
Expert lectures, online seminars – webinars							
Total Lecture hours						75 hours	
Text Book(s)							
1	V.K.Bhalla, Working Capital Management, Text and Cases, sixth edition, Anmol publications						
2	Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill						
3	Pandey, Financial Management, Vikas						
Reference Books							
1	Khan and Jain, Financial Management, Tata McGraw hill.						
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
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COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	M	S	M	S	S
CO5	S	M	S	S	M





**Elective
Course**

Elective papers

Course code	TITLE OF THE COURSE			L	T	P	C
Elective 1 A)	Insurance			4			4
Pre-requisite	Basic knowledge of Insurance			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To lay down a foundation Regulations of Insurance Business and Introduction to Life & General Insurance - Life Insurance ➤ To to know the regulations of fire, marine and miscellaneous insurance 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Define and identify the concepts of Indian Insurance Industry						K1
CO2	To know the features and kinds of policies in Life & General Insurance						K2
CO3	Understand the concepts of fire insurance contracts						K2
CO4	Understand the Concepts of marine Insurance contracts						K2
CO5	To gain knowledge on Miscellaneous Insurance such as motor, Crop, Cattle, Employer's Liabilities etc						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15 hours	
Growth & Development of Indian Insurance Industry - Regulations of Insurance Business and The Emerging Scenario							
Unit:2	Title of the Unit (Capitalize each Word)					15 hours	
Introduction to Life & General Insurance - Life Insurance: Features of Life Insurance - Essentials of Life Insurance Contract - Kinds of Insurance Policies - Premium determination - Life Policy Conditions							
Unit:3	Title of the Unit (Capitalize each Word)					15 hours	
Fire Insurance: Fire Insurance Contracts – Fire Insurance Coverage — Policies for stocks — Rate Fixation in Fire Insurance – Settlement of Claims.							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Marine Insurance: Marine Insurance Contract — Types of Marine Insurance— Marine Cargo Losses and Frauds—Settlement of claims.							
Unit:5	Title of the Unit (Capitalize each Word)					13 hours	
Miscellaneous Insurance: Motor Insurance – Employer's Liability Insurance –Personal Accident and sickness Insurance – Aviation Insurance – Burglary Insurance – Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance.							
Unit:6	Contemporary Issue					2 hours	
Expert lectures, online seminars – webinars							
Total Lecture hours						75 hours	
Text Book(s)							
1	Dr. P.K.Gupta: Fundamentals of Insurance, 1st edition, Himalaya Publishing House						
2	C.Gopala Krishnan : Insurance Principles & Practice, Sterling Publishers Pvt. Ltd.,New Delhi.						

3	George G. R. Lucas, Ralph H. Wherry : INSURANCE, Principles and Coverages, U.S.A.
Reference Books	
1	Prof. K.S. N. Murthy and K.V.S. Sarma: Modern Law of Insurance In India, N.M. Tripathi Pvt. Ltd., Bombay
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Elective 1 B)	Brand Management			4			4
Pre-requisite	Basic knowledge of Brand Management			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To understand the various concept relating to finance To familiarize with the basics of Brand Associations To analyze various Brand Strategies 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Recall various concepts Basic understanding of brands					K1	
CO2	Understand the Brand Associations					K2	
CO3	Understand the Brand Impact on buyers					K2	
CO4	Analyze Brand Rejuvenation					K4	
CO5	Analyse the Designing and implementation of Brand Strategies					K4	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15 hours	
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – functions of a brand.							
Unit:2	Title of the Unit (Capitalize each Word)					15 hours	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building							
Unit:3	Title of the Unit (Capitalize each Word)					15 hours	
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – role of brand manager – Relationship with manufacturing – Marketing Finance.							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through Acquisition takes over and merger –Co-branding.							
Unit:5	Title of the Unit (Capitalize each Word)					13 hours	
Brand Strategies: Designing and implementing branding strategies.							
Unit:6	Contemporary Issues					2 hours	
Expert lectures, online seminars – webinars							
					Total Lecture hours		-- hours
Text Book(s)							
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.						
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.						
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.						
Reference Books							

1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	M	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Elective 1 C)	INDIRECT TAXES			4			4
Pre-requisite	Basic knowledge on INDIRECT TAXES			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To provide an in depth knowledge of the various provisions of indirect taxation ➤ To know the various types of indirect taxes like, excise duty, customs duty, production linked tax, and Value Added Tax ➤ To identify situations where input tax credit is available miscellaneous insurance 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Understand the basic principles underlying the Indirect Taxation Statutes						K1
CO2	Understand the Levy and collection of Excise duty						K2
CO3	Understand the concepts of VAT system in Tamilnadu						K2
CO4	Understand the Customs and Import duties						K2
CO5	Understand the Central Sales Tax Act 1956						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					10 hours	
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.							
Unit:2	Title of the Unit (Capitalize each Word)					15 hours	
GoodandServicesTaxinIndia-Introduction–ConceptofGST-NeedforGST-AdvantagesofGST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure andFunctions.							
Unit:3	Title of the Unit (Capitalize each Word)					18 hours	
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integratedtax,Intermediary,LocationoftheRecipientandSupplierofServices,andZero- rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.							

Unit:5	Title of the Unit (Capitalize each Word)	15 hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types -		
Unit:6	Contemporary Issue	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75 hours
Text Book(s)		
1	V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002	
2	Balachandran, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.	
Reference Books		
1	R.L.Gupta V.K.Gupta, “Indirect Tax”	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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2		
4		

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	S	M
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Course code	TITLE OF THE COURSE			L	T	P	C
Elective 2 (A)	FINANCIAL SERVICES			4			4
Pre-requisite	BASISC KNOWLEDGE OF FINANCIAL SERVICES			Syllabus Version	2020		
Course Objectives:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To give fundamental knowledge on the structure, function and the evolution of financial services ➤ To cover financial intermediaries, financial instruments and the different markets with analytical skills ➤ To understand the importance, structure and operation of the financial system 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Keep students updated on the latest discourse on practical issues and policies in the new international financial environment.						K1
CO2	Aims to help students to appreciate and understand how financial markets and institutions operate						K2
CO3	To prepare students with a good understanding of the theoretical foundation of SEBI and Credit Rating						K2
CO4	To gain knowledge on Mutual Funds and Merchant Banking						K2
CO5	To understand the Factoring and Venture Capital in India						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					20 hours	
Financial Services – Meaning – Scope – Causes for Financial Innovation – New Financial Products and Services – Players in Financial Service Sector – Challenges facing the Financial Service Sector							
Unit:2	Title of the Unit (Capitalize each Word)					18 hours	
Capital Market – Primary Market – Functions – Secondary Market – Functions – Listing of Securities – Advantages of Listing							
Unit:3	Title of the Unit (Capitalize each Word)					17 hours	
SEBI – Functions – Powers – Guidelines – Foreign Institutional Investors (FIIs) – Bonus Issue – Rights Issues – Debentures – Underwriters – Book Building - Credit Rating – Meaning – Functions – Benefits							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Mutual Funds – Introduction – Meaning and Definitions – Types – Selection of a Fund – Mutual Funds in India – Reasons for Slow Growth. Merchant Banking – Definition – Origin – Meaning – Function – Services of Merchant Banks							
Unit:5	Title of the Unit (Capitalize each Word)					18 hours	
Factoring – Introduction – Meaning – Definition – Functions – Types – Benefits – Factoring in India. Venture Capital – Introduction – Meaning – Features – Importance – Venture Capital in India							
Unit:6	Contemporary Issue					2 hours	
Expert lectures, online seminars - webinars							

	Total Lecture hours	90 hours
Text Book(s)		
1	M.Y.Khan, Financial Services, Edition, Tata McGraw Hill	
Reference Books		
1	Nalini Prava Tripathy, Financial Services, Prentice Hall of India	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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2		
4		

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	M
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Elective 2 B)	Organizational Behavior			4			4
Pre-requisite	Basic Knowledge of Organizational Behavior			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
The main objectives of this course are to:							
<ul style="list-style-type: none"> ➤ To give fundamental knowledge on the Organisational Behaviour ➤ To cover Organisational change and Organisational change and Organisational Development ➤ To understand the importance of stress management 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Keep students updated on managerial implications of Organisational Behaviour						K1
CO2	Understand the managerial implications of perception						K2
CO3	Aims to help students to improve the personality , stress management and team decision making						K2
CO4	Understand the approaches to managing organizational change						K2
CO5	Prepare students with a good understanding of the organization culture						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15 hours	
Organisational Behaviour : History - evolution, Challenges & opportunities, contributing disciplines, management functions and relevance to Organisation Behaviour. Organizational Behaviour responses to Global and Cultural diversity.							
Unit:2	Title of the Unit (Capitalize each Word)					20 hours	
Perception - Process, Selection, Organisation Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance.							
Unit:3	Title of the Unit (Capitalize each Word)					20 hours	
Stress - Nature, sources, Effects, influence of personality, managing stress-Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation. Foundations of group behaviour : team decision making. Issues in Managing teams.							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Organisational change - Managing planned change. Resistance to change -Approaches to managing organisational change - Organisational Development - values - interventions, change management.							
Unit:5	Title of the Unit (Capitalize each Word)					18 hours	
Organisational culture -Dynamics, role and types of culture and corporate culture							
Unit:6	Contemporary Issue					2 hours	
Expert lectures, online seminars – webinars							
Total Lecture hours						90 hours	
Text Book(s)							
1	Robbins.S.P., Fundamentals of Management, Pearson, 2003						

2	Robbins.S. Organisational Behaviour, X edn., Prentice-Hall, India.
Reference Books	
1	Umasekaran, Organisational Behaviour.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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4	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	S	M
CO3	M	S	S	M	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S



Course code			L	T	P	C
Elective 2 C)		Industrial Law	4			4
Pre-requisite		Basic knowledge in the field Industrial Law	Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> 1. To know the development and the judicial setup of Labour Laws. 2. To learn the salient features of welfare and wage Legislations. 3. To learn the laws relating to Industrial Relations, Social Security and Working conditions. 4. To understand the laws related to working conditions in different settings. 5. To understand benefits under the Act adjudication of disputes and claims. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	Apply the Students will know the development and the judicial setup of Labour Laws					K3
CO2	Apply cultural competency while exercising their legal skills.					K3
CO3	Analyze an advanced understanding of the underlying legal principles,					K4
CO4	Understand the rules and industrial which regulate trade union work relationships					K2
CO5	Understand the industrial safety and welfare of workers					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						14 hours
	Factories Act, 1948					
Unit:2						20 hours
	Workmens compensation Act, 1923					
Unit:3						19 hours
	The Payment of Bonus Act, 1965					
Unit:4						18 hours
	The Employees Provident Fund and Miscellaneous Provisions Act, 1952					
Unit:5						17 hours
	The Payment of Gratuity Act, 1972					
Unit:6	Contemporary Issue					2 hours
	Expert lectures, online seminars – webinars					
	Total Lecture hours					90 hours
Text Book(s)						
1	Commercial Law – Sen andmitra					
2	An Introduction to labour and Industrial laws – S.N.Misra					
3	Industrial Law – Mallik					
Reference Books						
1	The Law of Industrial Disputes – O.P.Malhotra					

Related Online Contents	
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	M	S	S	S	M
CO3	S	M	S	S	S
CO4	M	S	S	S	S
CO5	S	S	M	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Elective III A)	Indian Capital Market and Financial System			4			4
Pre-requisite	Indian Capital Market and Financial System			Syllabus Version		2020	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand various alternatives of investment 2. To understand about classification of investment market 3. To perform fundamental analysis before investing 4. To evaluate various types of financial derivatives 5. To understand about Merchant Bankers 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
CO1	Recalling various alternatives of investment						K1
CO2	Comparing the features of various investment markets						K2
CO3	Analyzing investments in New issue Market						K3
CO4	Analysis for Industrial Securities Market						K3
CO5	Know the Recent trends in derivative markets in India.						K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15 hours	
Indian financial system – Structure and constituents of Indian financial system. Financial institutions – Financial markets – Financial instruments and Services - Financial System and economic development.							
Unit:2	Title of the Unit (Capitalize each Word)					15 hours	
Industrial Securities Market – Organization and Structure of Stock exchanges, Membership – Listing, Trading and Settlement – ordinary shares, preference shares and Bonds.							
Unit:3	Title of the Unit (Capitalize each Word)					15 hours	
New issue Market – Issue Mechanism – IPO, Rights issue, private placement – processes of Book – Building – Issue of Bonus Shares – Stock Options - functions of new issue market - Overview of Bond market in India.							
Unit:4	Title of the Unit (Capitalize each Word)					15 hours	
Merchant Bankers and new issue market, Lead managers, underwriters, Bankers to an issue – Registrars and Share Transfer Agents _ Brokers to the issue – Debenture Trustees Their role and functions in new issue market - SEBI Guidelines.							
Unit:5	Title of the Unit (Capitalize each Word)					13 hours	
Market for Futures, Options and other financial derivatives – Swaps ,Warrants and Convertibles. Recent trends in derivative markets in India.							
Unit:6	Contemporary Issue					2 hours	
Expert lectures, online seminars – webinars							
Total Lecture hours						75 hours	
Text Book(s)							
1	M.Y.Khan: Indian Financial System, Fifth edition, Tata McGraw Hill						

2	L.M.Bhole: Financial Institutions and Markets, Fourth edition, Tata McGraw Hill
3	P.N.Varshney, D.K. Mittal: Indian Financial System, Fifth edition, Sultan Chand and sons.
Reference Books	
1	H.R.Machiraju: Indian Financial System, Vikas Publishing House.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

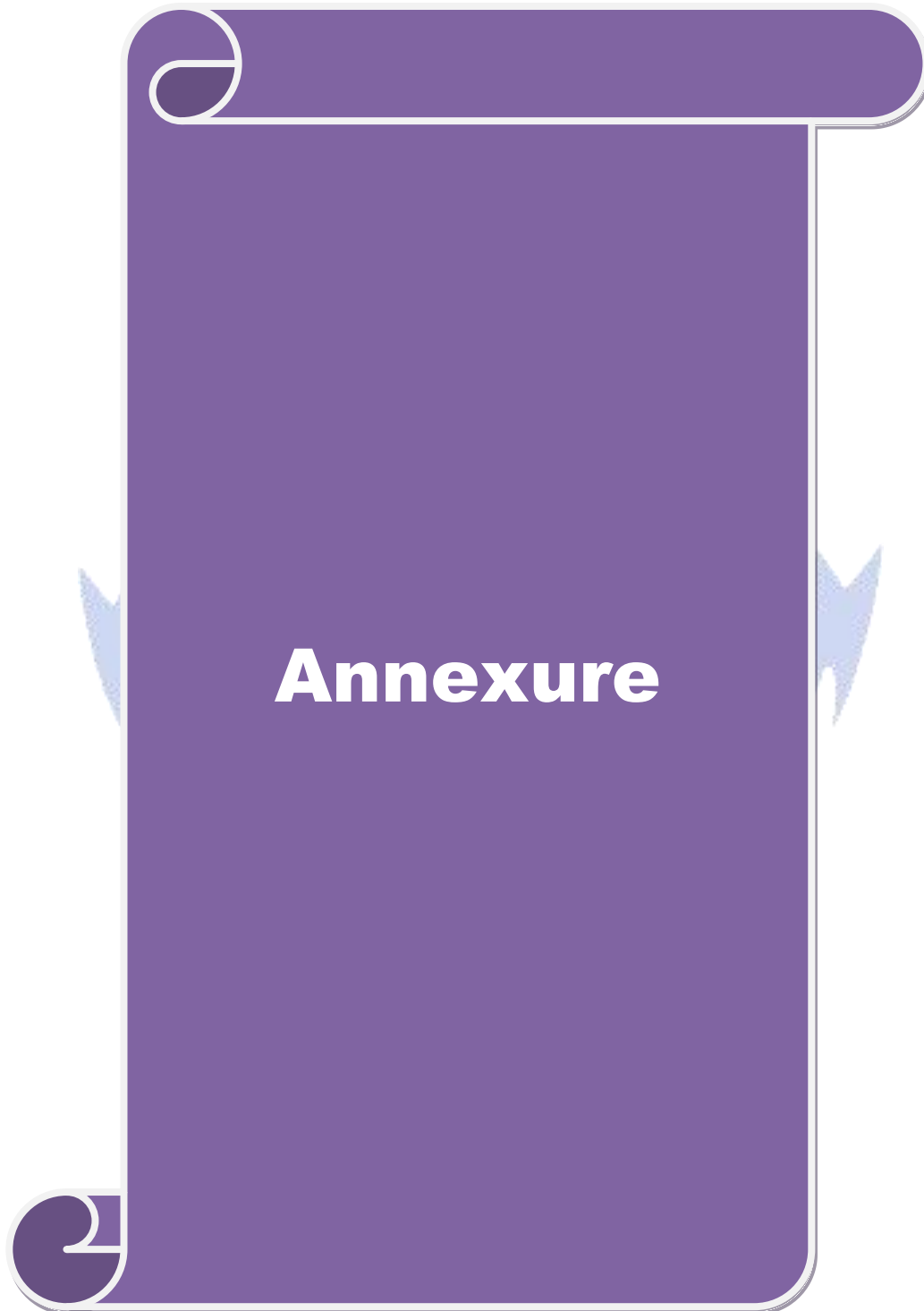
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	M	M	M
CO5	S	M	S	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
Elective III B)	Business finance	4			4
Pre-requisite	Basic knowledge in finance	Syllabus Version		2020	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To understand the various concept relating to finance 2. To familiarize with the basics of financial planning 3. To analyze various sources and forms of finance 4. To understand the various dimensions of capital market and their components 5. To provide knowledge about capitalization and related theories 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
CO1	Recall various concepts relating to finance				K1
CO2	Understand the various techniques of financial planning				K2
CO3	Analyze various sources and forms of finance				K4
CO4	Evaluate various dimensions of capital market and their components				K5
CO5	Evaluating capitalization concept and related theories for decision making				K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	Title of the Unit (Capitalize each Word)	13 hours			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions					
Unit:2	Title of the Unit (Capitalize each Word)	15 hours			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals					
Unit:3	Title of the Unit (Capitalize each Word)	15 hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
Unit:4	Title of the Unit (Capitalize each Word)	15 hours			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
Unit:5	Title of the Unit (Capitalize each Word)	15 hours			
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					

	Total Lecture hours	75 hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management - Saravanavel	
Reference Books		
1	Financial Management - L.Y. Pandey	
2	Financial Management - M.Y. Khan and Jain	
3	Financial Management - S.C. Kuchhal	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M



B.Com (Finance)

Syllabus
(With effect from 2020-21)

Program Code :



Bharathiar University
(A State University, Accredited with “A“ Grade by NAAC and
13th Rank among Indian Universities by MHRD-NIRF)
Coimbatore 641 046, INDIA