

**PROGRAMME PROFILE**

**B.COM ACCOUNTING AND FINANCE**

**TOTAL CREDITS: 140**

**FROM 2020 BATCH ONWARDS**

<b>PART</b>	<b>COURSE</b>	<b>TITLE OF THE PAPER</b>	<b>CODE</b>	<b>L</b>	<b>T</b>	<b>H</b>	<b>C</b>
<b>I SEMESTER</b>							
<b>PART I</b>	<b>FOUNDATION</b>	<b>TAMIL/HINDI/SANSKRIT /FRENCH I</b>	<b>20ULTFC1001 20ULHFC1001 20ULSFC1001 19ULFFC1001</b>	<b>2</b>	<b>1</b>	<b>6</b>	<b>3</b>
<b>PART II</b>	<b>FOUNDATION</b>	<b>GENERAL ENGLISH I</b>	<b>20UGEFC1001</b>	<b>2</b>	<b>1</b>	<b>6</b>	<b>3</b>
<b>PART III</b>							
<b>CORE I</b>	<b>MAJOR 1</b>	<b>FINANCIAL ACCOUNTING</b>	<b>20UAFCT1001</b>	<b>3</b>	<b>1</b>	<b>6</b>	<b>4</b>
<b>CORE II</b>	<b>MAJOR 2</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>20UAFCT1002</b>	<b>3</b>	<b>1</b>	<b>6</b>	<b>4</b>
<b>ALLIED I</b>	<b>ALLIED 1</b>	<b>BUSINESS STATISTICS</b>	<b>20UAFAT1001</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>5</b>
<b>PART IV</b>	<b>SOFT SKILL 1</b>	<b>ESSENTIALS OF LANGUAGE AND COMMUNICATION SKILL</b>	<b>20USSLC1001</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>II SEMESTER</b>							
<b>PART I</b>	<b>FOUNDATION</b>	<b>TAMIL/HINDI/SANSKRIT /FRENCH II</b>	<b>20ULTFC2002 20ULHFC2002 20ULSFC2002 19ULFFC2002</b>	<b>2</b>	<b>1</b>	<b>6</b>	<b>3</b>
<b>PART II</b>	<b>FOUNDATION</b>	<b>GENERAL ENGLISH II</b>	<b>20UGEFC2002</b>	<b>2</b>	<b>1</b>	<b>6</b>	<b>3</b>
<b>PART III</b>							
<b>CORE III</b>	<b>MAJOR 3</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>	<b>20UAFCT2003</b>	<b>3</b>	<b>1</b>	<b>6</b>	<b>4</b>
<b>CORE IV</b>	<b>MAJOR 4</b>	<b>FINANCIAL MARKETS</b>	<b>20UAFCT2004</b>	<b>3</b>	<b>1</b>	<b>6</b>	<b>4</b>
<b>ALLIED II</b>	<b>ALLIED 2</b>	<b>OPERATIONS RESEARCH</b>	<b>20UAFAT2002</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>5</b>
<b>PART IV</b>	<b>SOFT SKILL 2</b>	<b>ESSENTIALS OF SPOKEN AND PRESENTATION SKILL</b>	<b>18USSSP2002</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>PART IV</b>		<b>EVS</b>	<b>18UESVE2001</b>				<b>2</b>
<b>PART IV</b>	<b>VALUE EDUCATION</b>	<b>YOGA</b>	<b>18UYGVE2002</b>				<b>2</b>
<b>III SEMESTER</b>							

PART III							
CORE V	MAJOR 5	CORPORATE ACCOUNTING	20UAFCT3005	3	1	6	4
CORE VI	MAJOR 6	BUSINESS LAW	20UAFCT3006	3	1	6	4
CORE VII	MAJOR 7	MODERN BANKING	20UAFCT3007	2	1	6	3
CORE VIII	MAJOR 8	INVESTMENT MANAGEMENT	20UAFCT3008	2	1	6	3
ALLIED III	ALLIED 3	BUSINESS ECONOMICS	20UAFAT3003	3	2	6	5
PART IV	NME I	FUNDAMENTALS OF DIGITAL MARKETING	20UAFNE3001				2
<b>IV SEMESTER</b>							
PART III							
CORE IX	MAJOR 9	ADVANCED CORPORATE ACCOUNTING	20UAFCT4009	3	1	6	4
CORE X	MAJOR 10	COMPANY LAW	20UAFCT4010	2	1	6	3
CORE XI	MAJOR 11	FINANCIAL SERVICES	20UAFCT4011	2	1	6	3
CORE XII	MAJOR 12	PRACTICAL AUDITING	20UAFCT4012	2	1	6	3
ALLIED IV	ALLIED 4	RESEARCH METHODOLOGY	20UAFAT4004	3	2	6	5
PART IV	NME II	FUNDAMENTALS OF DIGITAL MARKETING	20UAFNE4002	1	1	2	2
<b>V SEMESTER</b>							
PART III							
CORE XIII	MAJOR 13	HUMAN RESOURCE MANAGEMENT	20UAFCT5013	3	1	6	4
CORE XIV	MAJOR 14	COST ACCOUNTING	20UAFCT5014	3	1	6	4
CORE XV	MAJOR 15	INCOME TAX LAW & PRACTICE I	20UAFCT5015	3	1	6	4
CORE XVI	MAJOR 16	FINANCIAL MANAGEMENT	20UAFCT5016	3	1	6	4
CORE ELECTIVE	ELECTIVE PRACTICAL I	COMPUTER APPLICATIONS IN BUSINESS I	20UAFEP5001	3	2	6	5
PART IV	SKILL ENHANCEMENT COURSE	ESRM/VIVAC [ APPLICABLE ONLY FOR B.COM (A&F) AND B.COM (PA)]	20USSSE5ST3				3
<b>VI SEMESTER</b>							
PART III							
CORE XV	MAJOR 17	MANAGEMENT ACCOUNTING	20UAFCT6017	3	1	6	4
CORE XV	MAJOR 18	ADVANCED COST ACCOUNTING	20UAFCT6018	3	1	6	4
CORE XV	MAJOR 19	INCOME TAX LAW & PRACTICE II	20UAFCT6019	3	1	6	4
CORE XV	ELECTIVE PRACTICAL II	COMPUTER APPLICATIONS IN BUSINESS II	20UAFEP6002	3	2	6	5
CORE ELECTIVE	ELECTIVE	PROJECT	20UAFPR6001	-	5	6	5
CORE INTERNSHIP	INTERNSHIP	INTERNSHIP	20UAFIP6001				3

<b>PART IV</b>	<b>SKILL BASED ELECTIVE</b>	<b>SKILL BASED ELECTIVE - OFFERED TO STUDENTS OF SAME DEPARTMENT/ARTHA VIDHYA SWAYAM- MOOC OR OTHER(NON-COMMERCE) ARTHAVIDHYA</b>	<b>20USSCS6AF4</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>
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# **SEMESTER I**

## **FINANCIAL ACCOUNTING**

**TOTAL HOURS: 75**

**Subject Code: 20UAFCT1001**

**CREDIT: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To impart knowledge on the fundamentals of Accounting Principles.
2. To Prepare Final Accounts for Sole Proprietorship Concerns and Non-Profit Organizations.
3. To calculate Average Due Date and to compute interest for Account Current.
4. To foster knowledge on Depreciation Accounting and Fire Insurance Claims.
5. To understand the methods of Accounting under Single Entry System.

### **COURSE OUTCOME**

- CO1 : Apply the basic accounting principles and concepts.
- CO2 : Prepare Final Accounts for Sole Proprietorship concerns and Non-profit Organizations.
- CO3 : Calculate Average Due Date & computation of interest for Account Current.
- CO4 : Compute depreciation and claims for fire insurance under loss of stock.
- CO5 : To find out profit under Statement of Affairs and Conversion Method.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Meaning and scope of Accounting - Basic Accounting Concepts and Conventions- Objectives of Accounting- Accounting Transactions- Double Entry Book keeping- Journal, Ledger, Preparation of Trial balance – Preparation of Cash Book.

#### **UNIT II**

**(15 HOURS)**

Preparation of Final Accounts of a Sole trading concern- Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings. Accounts for Non-Trading Organisations - Treatment of peculiar items - Life membership fees, Endowment Fund, Legacy, Donation, Specific Fund - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance sheet.

**UNIT III****(15 HOURS)**

Average Due Date - Practical Uses – Calculation of Average Due Date - Account Current- Procedure for calculating Days of Interest – Red Ink Interest- Sale or Return.

**UNIT IV****(15 HOURS)**

Depreciation- Meaning, Causes, Types- Straight Line Method- Written Down Value Method- Insurance claims- Average Clause (Loss of stock only).

**UNIT V****(15 HOURS )**

Single Entry- Meaning, Features, Defects, Differences between Single entry and Double entry system- Statement of Affairs method- Conversion method.

THEORY: 20% PROBLEMS: 80%

**RECOMMENDED TEXT FOR STUDENTS**

1. Reddy T.S &Murthy.A.(2007).Financial Accounting.5TH Ed.Margham Publications.
2. Gupta. R.L & Gupta .V.K.(2005).Financial Accounting.6thEd.Sultan Chand & Sons.
3. Arora.R.K.(2018).Financial Accounting.Wiley Publishers.
4. Maheswari.S.N. &Suneel.K.Maheswari (2018).Financial Accounting.Vikas Publishing House.
5. Tulsian.P.C.(2002). Financial Accounting.Pearson Education

**REFERENCE BOOKS**

1. R.L Jain .S.P &Narang.K.(2020).Financial Accounting.Kalyani Publishers.
2. Gupta .R.L &Radhaswamy.(2014).Advanced Accountancy.Sultan Chand Publishers.
3. Shukla & Grewal.(2002).Advanced Accounting.Sultan Chand & Sons.
4. Rajasekar.(2011).Financial Accounting.Pearson Publications.
5. Parthasarathy S.&Jaffarulla.A.(2008).Financial Accounting.Kalyani Publishers.

**JOURNALS**

- The Journal of Financial Accounting and Reporting
- Journal of Accountancy
- International Journal of Accounting and Finance
- International Journal of Managerial and Financial Accounting

**WEB RESOURCES**

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)
- [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)
- [www.accountingtools.com](http://www.accountingtools.com)

**MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO</b>	<b>PSO 1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>
<b>CO 5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1.4</b>

**PEDAGOGY:** Lecture with chalk and talk method, Assignment, Quiz, Exercises.

# PRINCIPLES OF MANAGEMENT

**TOTAL HOURS: 75**

**Subject Code: 20UAFCT1002**

**CREDIT: 4**

**L-T-H: 3-1-6**

## **COURSE OBJECTIVES**

1. To introduce the various concepts and functions of management.
2. To discuss the concept of planning and Decision Making.
3. To understand the importance of organizing.
4. To identify the steps involved in process of recruitment and selection.
5. To familiarize the principles and techniques of co-ordination and Control process.

## **COURSE OUTCOMES**

- CO1 : Discuss the role of a manager and to outline the Principles of Management.
- CO2 : Analyse the importance of plans and Decision Making in business.
- CO3 : Evaluate the types of Organization and to compare the Authority with responsibility.
- CO4 : Describe the sources of recruitment to find the suitable selection tool.
- CO5 : Identify the techniques in Co-ordination and Control Process.

## **COURSE OUTLINE**

### **UNIT I**

**(15 HOURS)**

Introduction to management: Meaning –Definition-Importance –Nature –Distinction between Administration and Management-Functions of Management –Role of a Manager –Levels of Management –Principles of Management – Henry Fayol and F.W.Taylor.

### **UNIT II**

**(15 HOURS)**

Planning – Meaning –Nature – Importance –Advantages and Limitations – Steps in Planning-Types and Methods of plans –MBO – Decision Making – Importance –Process of Decision making.

### **UNIT III**

**(15 HOURS)**

Organising –Meaning- Definition – Characteristics –Importance –Types – Authority and Responsibility – Difference between Authority and Power.

### **UNIT IV**

**(15 HOURS)**

Recruitment – Sources of Recruitment – Selection- Selection Process. Directing- Features of Directing- Principles of Directing.

### **UNIT V**

**(15 HOURS)**

Co-ordination- Meaning – Characteristics- Importance – Problems – Principles and Techniques. Control – Characteristics – Importance – Problems in Control – ControlProcess.



## RECOMMENDED TEXT FOR STUDENTS

1. Jayasankar J.(2009). Principles of Management. Margham Publications.
2. Prasad L.M.( 2019). Principles and Practice of Management. Sultan Chand & Sons, New Delhi.
3. Balaji C.D.(2015). Principles of Management. Margham Publications.
4. Gupta C.B.(2020). Management Theory and Practice. Sultan Chand and Sons.
5. Gupta C.B.(2018) Business Management .Sultan Chand and Sons.

## REFERENCE BOOKS

1. Sundar K.(2013). Principles of Management.Vijay Nicole Imprints Private Ltd.
2. NeeruVasishth & VibhutiVasishth.(2019).Principles of Management Text and Case.Taxmann.
3. Koontz 'O' Donnell.(2009). Principles of Management.McGraw-Hill.
4. Tripathi P.C.(2017). Principles of Management. McGraw-Hill.
5. DinkarPagare.(2018). Principles of Management. Sultan Chand and Sons.

## JOURNAL

- Principles of Management: A program for Self Instruction
- Principles of Management-AOM Journals
- Journal of Business and Management- Chapman University
- Application of Henry Fayol- Principles of Management-IOSR journal

## WEB RESOURCES

- [www.management.about.com](http://www.management.about.com)
- [www.bcs.wbfreeman.com](http://www.bcs.wbfreeman.com)
- [www.omicsonline.org](http://www.omicsonline.org)
- [journals.aom.org](http://journals.aom.org)
- [www.principlesofmanagementstudyguide.com](http://www.principlesofmanagementstudyguide.com)

## MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	2	2	2	2	2
CO 4	3	3	3	3	3
CO 5	1	2	1	2	1
AVERAGE	2.4	2.6	2.4	2.6	2.4

**PEDAGOGY:** Lecture with chalk and talk method, Seminar, Role play, case study.

## **BUSINESS STATISTICS**

**TOTAL HOURS: 75**

**Subject Code: 20UAFAT1001**

**CREDIT: 5**

**L-T-H: 3-2-6**

### **COURSE OBJECTIVES**

1. To introduce the various methods of statistics.
2. To compute and interpret the Pearson correlation coefficient, rank correlation and regression equations.
3. To acquire knowledge and applicability of time series analysis.
4. To understand the concept of Probability techniques.
5. To compute the various sampling techniques and its inferences.

### **COURSE OUTCOMES**

CO1: Compute and present statistical data and analyse the numerical value of data collected.

CO2: Analyse the statistical variables and identify its relationship.

CO3: Evaluate the seasonal variations and project the future trends of a given set of variables.

CO4: Explain the relative frequency and probability in occurrence of events.

CO5: Compare and assess the sampling techniques and test its significance between variables.

### **COURSE OUTLINE**

#### **UNIT-I**

**(15HOURS)** Introduction- Meaning and definition of statistics-Collection and tabulation of statistical data-Presentation of statistical data- Graphs and diagrams –Measures of central tendency- Arithmetic mean, median, mode, harmonic mean and geometric mean.

#### **UNIT-II**

**(15 HOURS)**

Measures of variation-Standard deviation mean deviation- Quartile deviation- Range- Lorenz curve. Simple correlation -scatter diagram-Karl Pearson's correlation-Rank correlation-Regression.

#### **UNIT-III**

**(15 HOURS)**

Analysis of Time series- Methods of measuring trend and seasonal variations.

#### **UNIT-IV**

**(15 HOURS)**

Probability- Addition and Multiplication Theorem- Conditional Probability- Bayes' theorem (without proof) - Simple Problems.

## UNIT-V

(15 HOURS)

Sampling procedures-Simple, Stratified and Systematic sampling. Hypothesis testing-Fundamental ideas- Large Sample test- Small sample test- t, F, ANOVA-Chi-square (without proof)- Simple application.

**THEORY: 20%,PROBLEMS:80%**

### RECOMMENDED TEXT FOR STUDENTS

1. Vittal P.R.( 2001). Business Statistics. Margham Publications
2. Gupta S.P. & Gupta M.P.( 2013). Business Statistics. Sultan Chand & Sons
3. Kapoor V.K.( 2005). Fundamentals of Statistics. Sultan Chand & Sons
4. Gupta S.P.(2014). Business Statistics. Sultan Chand & Sons
5. Vohra N.D.( 2017).Business Statistics. Mcgraw Hill Education

### REFERENCE BOOKS

1. Pillai R.S.N.( 2016). Statistics Theory & Practice.S.Chand
2. Gupta S.P.( 2012). Statistical Methods. Sultan Chand & Sons
3. Agarwal B.L.( 2017). Programmed Statistics. New Age International Publishers
4. Sharma J.K.( 2014). Business Statistics. Vikas Publications
5. Elhance Agarwal.( 2018). Fundamentals of Statistics. Kitab Mahal

### JOURNALS

- Journal of the Indian Statistical Association
- The Indian Journal of Statistics
- International Journal of Statistics and Analysis

### WEB RESOURCES

- [www.lib.fsu.edu](http://www.lib.fsu.edu)
- [www.goldrush.coalliance.org](http://www.goldrush.coalliance.org)
- [www.library.stanford.edu](http://www.library.stanford.edu)
- [www.teletrain.com](http://www.teletrain.com)
- [www.businessstatisticsstudyguide.com](http://www.businessstatisticsstudyguide.com)

### MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	2	3
CO3	1	1	1	1	3
CO4	3	1	2	1	3
CO5	3	1	1	1	3
AVERAG E	2.6	1.6	2	1.6	3

**PEDAGOGY:** Lecture with chalk and talk method, Class Assignment, Exercises (individual and group), Problem Solving.

## **SEMESTER II**

## **ADVANCED FINANCIAL ACCOUNTING**

**Total Hours: 75**

**Subject Code: 20UAFCT2003**

**Credit: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To understand Branch Accounts and calculate profits or losses of a branch.
2. To analyse the various concepts of departmental accounting.
3. To get exposed to accounting techniques with respect to Hire Purchase and Installment system.
4. To study the concepts of Partnership relating to Admission, Retirement and Death of a Partner.
5. To understand the Accounting Procedures in Dissolution and Insolvency of partners.

### **COURSE OUTCOME**

CO1 : Prepare the Branch Accounts.

CO2 : Allocate expenses and prepare Departmental Accounts.

CO3 : Compute interest and prepare Hire Purchase and Instalment Purchase System.

CO4 : Construct the balance sheet after admission, retirement and death of a Partner.

CO5 : Apply Garner vs Murray rule in the insolvency of partner.

### **COURSE OUTLINE**

#### **UNIT-I**

**(15 HOURS)**

Branch Accounts: -Dependent branches- Stock and debtors system- Distinction between wholesale profit and retail profit.

#### **UNIT-II**

**15 HOURS)**

Departmental Accounting: - Basis for allocation of expenses- Inter departmental transfer at cost or selling price.

#### **UNIT-III**

**(15 HOURS)**

Hire purchase and instalment- Default and repossession- Hire purchase trading account- Instalment purchase system.

#### **UNIT-IV**

**(15HOURS)**

Admission of a partner-Retirement of a partner – Death of a partner.

#### **UNIT-V**

**(15 HOURS)**

Dissolution of a partnership – Insolvency of a partner (Garner vs Murray rule) - Insolvency of all partners – Gradual realization of assets and piecemeal distribution.

**THEORY:20% PROBLEMS:80%**

## RECOMMENDED TEXT FOR STUDENTS

1. Reddy T.S & A. Murthy.(2007).Financial Accounting.5thEd.Margham Publications
2. Gupta .R.L & Gupta .V.K(2005).Financial Accounting.6th Ed.Sultan Chand & Sons
3. Arora.R.K.(2018).Financial Accounting.Wiley Publishers
4. Maheswari.S.N&Suneel.K.Maheswari.(2018).Financial Accounting.Vikas Publishing House
5. Tulsian.P.C.(2002).Financial Accounting.Pearson Education

## REFERENCE BOOKS

1. Jain.S.P&Narang.K.(2020).Financial Accounting.Kalyani Publishers.
2. Gupta .R.L &Radhaswamy.(2014).Advanced Accountancy.Sultan Chand Publishers.
3. Shukla & Grewal.(2002).Advanced Accounting.Sultan Chand & Sons.
4. Rajasekar.(2011).Financial Accounting.Pearson Publications.
5. Parthasarathy S. &Jaffarullah.A. (2008).Financial Accounting.Kalyani Publishers

## JOURNALS

- Journal of Accounting, Auditing and Finance.
- Journal of Financial Reporting and Accounting
- International Journal of Accounting and Finance
- International Journal of Managerial and Financial Accounting
- Journal of International Financial Management and Accounting

## WEB RESOURCES

- [www.futureaccountants.com](http://www.futureaccountants.com)
- [www.iimcal.ac.in](http://www.iimcal.ac.in)
- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)

## MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO 1	2	2	2	2	2
CO 2	2	2	2	2	2
CO 3	3	2	2	3	2
CO 4	3	3	3	3	1
CO 5	1	1	1	1	1
AVERAGE	2.2	2	2	2.2	1.6

**PEDAGOGY:** Lecture with chalk and talk method, Exercises, Home assignments.

## **FINANCIAL MARKETS**

**Total Hours: 75**

**Subject Code: 20UAFCT2004**

**Credit: 4**

**L-T-H :3-1-6**

### **COURSE OBJECTIVES**

1. To have an insight of financial markets.
2. To identify the source and importance of financial instruments.
3. To study the various capital market instruments.
4. To understand the functions of merchant bankers.
5. To know the procedures of SEBI related to market securities.

### **COURSE OUTCOMES**

CO1: Compile all the sources of financial instruments in domestic and global financial Market.

CO2: Demonstrate the importance of instruments in commercial, treasury and government Bill markets.

CO3: Identify the importance of capital market instruments.

CO4: Identify the methods in New Issues Market (NIM) for marketing securities.

CO5: Apply the procedures in stock exchange operations as per SEBI regulations.

### **COURSE OUTLINE**

#### **UNIT-I**

**(15 HOURS)**

Financial Markets – An Overview: - Meaning- Definition- Location- Role- Functions- Constituents- Financial Instruments- Capital Market instruments- Indian Money Market and Capital Market – Global Financial Markets.

#### **UNIT – II**

**(15 HOURS)**

Money Market: Meaning- Definition- Characteristics- objectives – Importance- Instruments: Call Money Market- Commercial paper Market- Commercial Bill Market- Certificate of Deposit (C.D) Market- Treasury Bills Market- Government Securities Market.

#### **UNIT – III**

**(15 HOURS)**

Capital Market: Meaning – Characteristics- Functions- Indian Capital Market- Evolution and Growth. New Financial Instruments- Capital Market Instruments: Equity Shares, Preference Shares, Debentures and Bonds.

#### **UNIT – IV**

**(15 HOURS)**

New Issues Market (NIM): Meaning - NIM Vs. Secondary Market – Methods of Marketing Securities – Intermediaries in NIM: Merchant Bankers and Underwriters.

#### **UNIT – V**

**(15 HOURS)**

Stock Exchange: Meaning- Definition- Functions – Stock Exchange Operations – Types of Speculators - Distinction between Stock Exchange and Commodity Exchange in India – Procedure for Dealing at Stock Exchanges - SEBI Regulations.

## RECOMMENDED TEXT FOR STUDENTS

1. Santhanam B. (2014). Financial Services. Margham Publications
2. Guruswamy S. (2009). Financial Markets and Institutions. Tata McGraw Hill Education Pvt. Ltd.
3. Vinod Kumar, Atul Gupta, & Manmeet Kaur. (2021). Financial Markets & Institutions. Taxmann
4. Varshney P.N. & Mittal D.K. (2015). Indian Financial System. Sultan Chand & Sons
5. Natarajan D.L. (2016). Financial Markets & Services. Margham Publications

## REFERENCE BOOKS

1. Pathak Bharati. (2018). Indian Financial System. Pearson Education
2. Siddhartha Sankar Saha. (2020). Indian Financial System Financial Markets Institutions and Services. McGraw Hill Education.
3. Frederic.S, Mishkin & Stanley Eakins. (2017). Financial Markets and Institutions. Pearson Publication
4. Khan M.Y. (2019). Financial Services. McGraw Hill Education
5. Sahai I.M. (2016). Financial Market Operations. SBPD Publishing House.

## JOURNAL

- Journal of financial markets.
- Recent journal of financial markets
- Journal of emerging market finance
- Journal of financial management, markets and Institutions.

## WEB RESOURCE

- [www.sciencedirect.com](http://www.sciencedirect.com)
- [www.journals.elsevier.com](http://www.journals.elsevier.com)
- [www.worldscientific.com](http://www.worldscientific.com)
- [www.omicsonline.org](http://www.omicsonline.org)
- [www.financialmarketsstudyguide.com](http://www.financialmarketsstudyguide.com)

## MAPPING: COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.6	2.6	2.6	2.6	2.6

**PEDAGOGY:** Seminar, Chalk and Talk and PowerPoint presentation.



## **OPERATIONS RESEARCH**

**Total Hours: 75**

**Subject Code: 20UAFAT2002**

**Credits: 5**

**L-T-H: 3-2-6**

### **COURSE OBJECTIVES**

1. To introduce to operational research and construct linear programming and graphs
2. To identify the transportation models to make best use of the available resources.
3. To obtain the comprehensive knowledge of Assignment models.
4. To construct Network Analysis – PERT and CPM.
5. To evaluate mathematical framework in a queuing model.

### **COURSE OUTCOMES**

CO1: Apply LPP techniques for optimization and effective use of available resources in a given condition.

CO2: Apply the Transportation model for minimizing the total transportation cost.

CO3: Evaluate the various models for determining allocation of resources.

CO4: Apply management techniques to exercise logical sequence in planning and execution of projects.

CO5: Evaluate mathematical framework in a queuing problem and provide solution to meet requirements of customers and service units.

### **COURSE OUTLINE**

#### **UNIT-I**

**(15 HOURS)**

Introduction to OR – Meaning & Scope – Characteristics- Merits & demerits – Models in OR – LPP- Formulation- Graphical Method- Simplex Method (Simple Problems).

#### **UNIT-II**

**(15 HOURS)**

Transportation Model- Initial Basic Feasible Solution – North – West Corner Method – Least Cost Method – Vogel’s Approximation Method – MODI Method.

#### **UNIT-III**

**(15 HOURS)**

Assignment Models- Formulation-Solution

#### **UNIT-IV**

**(15 HOURS)**

Network Analysis- Work Break down Analysis – Construction- Numbering of Events. Time calculation- Critical Path, Slack, Float-Application.

#### **UNIT-V**

**(15 HOURS)**

Queuing Models- Elements of Queuing System-Characteristics of Queuing Model Formula for Single Channel System (no proof) – Elementary Ideas of Different Models- Application- Simple Problems.

**THEORY:20% PROBLEMS:80%**

**RECOMMENDED TEXT FOR STUDENTS**

1. Vittal P.R.( 2012). Business Statistics & Operations Research. Margham Publications – Chennai.
2. Kapoor V.K.( 2014). Introduction to Operations Research. Sultan Chand & Sons.
3. Vittal P.R. & Malini V.( 2012). Operations Research.Margham Publications
4. Kalavathy S.( 2012). Operations Research. Vikas Publishing
5. Sharma J.K. (2017). Operations Research. Laxmi Publications

**REFERENCE BOOKS**

1. Hira & Gupta.( 2012). Operational Research .S. Chand
2. Handy & Taha A.( 2013). Operational Research. Macmillan Publishers.
3. Paneerselvam. R( 2016). Operations Research. PHI Learning Pvt Ltd
4. Srinivasan G.( 2017). Operations Research Principles and Applications.PHI Learning Pvt Ltd
5. Gupta S.P. ( 2012). Statistical Methods. Sultan Chand & Sons

**JOURNAL**

- International Journal of Operational Research
- Journal of Operational Research, Springer
- Advances in Operations Research- An Open Access Journal.
- American Journal of Operations Research-SCIRP

**WEB RESOURCE**

- <https://www.sciencedirect.com>
- <https://www.scirp.org>
- <https://www.omicsonline.org>
- <https://pubsonline.informs.org>
- [www.operationsresearchstudyguide.com](http://www.operationsresearchstudyguide.com)

**MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	1	1	1	1	1
CO 4	3	3	3	3	3
CO 5	1	1	1	1	1
AVERAGE	2.2	2.2	2.2	2.2	2.2

**PEDAGOGY:** Chalk and Talk method, Class test, Exercises, Home Assignment.

# **SEMESTER III**

## **CORPORATE ACCOUNTING**

**Total Hours: 75**  
**Credit: 4**

**Subject Code: 20UAFCT3005**  
**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To understand the concepts of shares, debentures and various kinds of shares, its underwriting and debentures.
2. To explain about the types of redemption of Preference shares and debentures.
3. To prepare company final accounts along with its balance sheet and compute managerial remuneration.
4. To evaluate classification of goodwill and shares.
5. To formulate Alteration of share capital, internal reconstruction and reduction of capital.

### **COURSE OUTCOME**

CO1: Acquire the knowledge relating to issue of shares and debentures.

CO2: Analyse the different situations of redemption of Preference shares and debentures.

CO3: Apply the provisions relating to preparation of company final accounts.

CO4: Understand the valuation of goodwill and shares.

CO5: Develop an understanding about alteration of share capital, internal reconstruction and reduction of capital.

### **COURSE OUTLINE**

#### **UNIT – I**

**(15 HOURS)**

Issue of shares and Debentures – Various Kinds – Forfeiture – Reissue – Underwriting of Shares.

#### **UNIT – II**

**(15 HOURS)**

Redemption of Preference Shares and Debentures- Purchase of business – Profits Prior to Incorporation.

#### **UNIT - III**

**(15 HOURS)**

Preparation of Company Final Accounts – Company Balance Sheet Preparation -Computation of Managerial Remuneration.

#### **UNIT – IV**

**(15 HOURS)**

Valuation of goodwill and shares.

#### **UNIT – V**

**(15 HOURS)**

Alteration of share capital-Internal reconstruction and reduction of capital.

**THEORY :20% PROBLEMS: 80%**

## RECOMMENDED TEXT FOR STUDENTS

1. Reddy.T.S&Murthy.A.(2017).Corporate Accounting.Margham Publishers.
2. Dr.Shukla.S.M. &Dr.Gupta.K.L.(2018).Corporate Accounting.Sathya Bhawan Publications.Ltd
3. Maheswari.S.N. & Suneel Maheswari.(2018).Corporate Accounting.Sultan Chand & Sons.
4. Hanif.M&Mukerjee.A.(2017).Corporate Accounting.McGraw Hill
5. Raman.B.S.(2018).Corporate Accounting.Taxmann's Publications

## REFERENCE BOOKS

1. Goyal.V.K& Ruchi Goyal.(2012).Corporate Accounting.PHI Learning Pvt Ltd
2. Maheshwari.S.N.(2018).Corporate Accounting.Sultan Chand & Sons.
3. Jain.P&Narang.K.L.(2014).Corporate Accounting.Kalyani Publishers.
4. Gupta.R.L&Radhaswamy.M.(2018).Corporate Accounting.Sultan Chand & Sons
5. Shukla.M.C&Grewal.T.S.(2019).Corporate Accounting.S.ChandCo.Ltd

## JOURNAL

- Accounting, Auditing and Accountability journal
- International Journal of Accounting

## WEB RESOURCES

- [www.futureaccountants.com](http://www.futureaccountants.com)
- [www.accountingstudy.com](http://www.accountingstudy.com)
- <http://www.yourarticlelibrary.com/company/company-incorporation/profitloss-prior-to-incorporation-accounting-methods/73141>
- <http://www.universityofcalicut.info/syl/BComIIISem>
- [www.wallstreetmojo.com](http://www.wallstreetmojo.com)
- [www.meritnation.com](http://www.meritnation.com)

## MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	1
C02	3	3	2	3	1
C03	3	3	2	3	1
CO4	3	3	2	3	1
CO5	3	3	2	3	1
AVERAGE	3	3	2	3	1

**PEDAGOGY:** Lecture with Chalk and talk method, Assignments

## **BUSINESS LAW**

**Total Hours: 75**

**Subject Code: 20UAFCT3006**

**Credit: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To educate students about the Indian Contract Act 1872.
2. To provide basic facts about capacity of parties entering a contract and different ways a flaw in consent is being made by the parties entering a contract.
3. To explain the performance of contract, discharge of contract and remedies for breach of contract.
4. To familiarize the students regarding the framework of the creation of the Agency.
5. To discuss the essentials of the Sale of Goods Act.

### **COURSE OUTCOMES**

CO1: Explain the important terminologies in Indian Contract Act

CO2: Identify the capacity of parties entering a contract and flaw in consent.

CO3: Define the basic rules in performance and discharge of contract and remedies for breach of contract.

CO4: Describe the creation of agency, rights, and duties of principal and agent and the termination of agency.

CO5: Gain a thorough knowledge on sale of goods act.

### **COURSE OUTLINE**

#### **UNIT – I**

**(15 HOURS)**

Indian Contract Act – Formation – Terms of Contract – Essential elements of a valid contract – Classification of contract – Offer – Essentials of a valid offer – Acceptance – Essentials of a valid acceptance – Communication of offer, Acceptance and Revocation – Modes of revocation of offer – Consideration – Essentials of valid consideration – A stranger to a contract cannot sue – Importance of consideration – No consideration no contract – Exceptions.

#### **UNIT – II**

**(15 HOURS)**

Capacity of parties – Minor, Persons of unsound mind – flaw in consent – Coercion, Undue influence, Fraud, Misrepresentation, Mistake, Legality of object and consideration – Agreements opposed to public policy - Void agreements – Contingent contracts.

### **UNIT – III**

**(15 HOURS)**

Performance – offer of performance or Tender – By whom contracts must be performed – Time and place of performance – Performance of Reciprocal promises – Discharge – Quasi Contract - Remedies for breach of contract.

### **UNIT – IV**

**(15 HOURS)**

Contract of Agency – Kinds of agents – Creation – Scope and extent of Agent’s authority - Duties , Rights of Principal and Agent – Agents liability to third parties - Termination of agency.

### **UNIT – V**

**(15 HOURS)**

Sales of Goods Act – Essentials of a Contract of sale - Sale and agreement to sell – distinction – Subject matter of contract – Goods – Types of goods – Implied Conditions and warranty – Caveat Emptor – Transfer of ownership – Performance of the contract - Rights of unpaid seller.

### **RECOMMENDED TEXT FOR STUDENTS**

1. Garg K.C. Sareen V.K.& Mukesh Sharma. (2015).Business laws. Kalyani publishers
2. Kapoor N.D.(2012). Business law. Sultan Chand & Sons
3. Pillai R.S. N & Chand S.( 2014). Business Law. S. Chand& Co,
4. Balachandran V &Thothadri S.( 2013).Business Law.Vijay Nicole Imprints Pvt.Ltd.
5. Shukla M.C.( 2013). A Manual of Mercantile Law. S.Chand& Co.

### **REFERENCE BOOKS**

1. Business La Srinivasan M.R.(2012).Business Laws. Margham Publications
2. Kapoor N.D.(2018).Elements of Business law. Sultan Chand and Sons.
3. Sreenivasan, M.R, 2012, Business Laws. Margam Publications.
4. Tejpal sheth.(2017). Business Law. Pearson publications.
5. Sushma Arora.(2020). Business Laws. Taxmann’s Publications.

### **JOURNALS**

- Journal on business law and ethics
- Indian business law journal
- American Business law Journal

### **WEB RESOURCES**

- <http://mydunotes.blogspot.com/p/business-law.html>
- <https://www.legalbites.in/>
- <http://www.iosrjournals.org>
- [www.cramerz.com](http://www.cramerz.com)

**MAPPING: COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME**

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>AVERAGE</b>	<b>3</b>	<b>2</b>	<b>2.8</b>	<b>1</b>	<b>1</b>

**PEDAGOGY:** Lecture with chalk and talk method, Class Assignment, Exercises, Case study.



## **MODERN BANKING**

**Total Hours: 75**

**Subject Code: 20UAFCT3007**

**Credit: 3**

**L-T-H: 2-1-6**

### **COURSE OBJECTIVES**

1. To educate the underlying concepts of banking in the present economic environment.
2. To expose students about the opening of bank accounts, types of accounts can be maintained with a bank.
3. To discuss the rights and duties of paying bankers and collecting bankers.
4. To obtain knowledge about the various Negotiable Instruments.
5. To familiarize the students with the latest trend in banking.

### **COURSE OUTCOME**

CO1: Gain knowledge on basic concepts of banking.

CO2: Assess the types and opening of bank accounts.

CO3: Explain about rights and duties of paying bankers and collecting bankers.

CO4: Analyse various Negotiable Instruments.

CO5: Demonstrate with latest trend in banking sector

### **COURSE OUTLINE**

#### **UNIT -I**

**(15 HOURS)**

Brief history of banking – Definition of banking – Role of banks and economic development- Commercial banks – Functions – RBI – Functions – Unit banking- Branch banking.

#### **UNIT – II**

**(15 HOURS)**

Opening of accounts – Types of bank accounts – Pass book, closing of a bank account – Nomination facility – Special types of customers.

#### **UNIT- III**

**(15 HOURS)**

Paying banker – Rights and duties – Statutory protection – Role of collecting banker- Precautions to be taken by paying banker and collecting banker.

#### **UNIT –IV**

**(15 HOURS)**

Negotiable instruments – Types of negotiable instruments – Bills of exchange, Promissory notes, Cheques – Passing of cheques – Crossing of cheques – Bankers obligation to honour the cheque – Precautions – Dishonoured cheque. Endorsements – Kinds of endorsements.

#### **UNIT- V**

**(15 HOURS)**

Advanced banking technology – E- Banking- EFT- SWIFT- ECS- RTGS – NEFT – KYC – Core banking – Debit cards – Credit cards – ATM – PIN- Mobile banking.

## RECOMMENDED TEXT FOR STUDENTS

1. Santhanam.(2012).Banking Theory Law and Practice.Margham Publications.
2. Dr.Gurusamy.S.(2013).Banking Theory Law and Practice.Vijay Nicole Publications.
3. Shekhar.K.C&Lekshmy Shekar.(2013).Banking Theory and Practice.Vikas Publishing House.
4. Natarajan.K&Gordon.E.(2017).Banking Theory Law and Practice.Himalaya Publications.
5. Majumdar.N.C.(2015).Fundamentals of Modern Banking.New Central Book Agency.

## REFERENCE BOOKS

1. Maheshwari.S.N.(2005).Banking Theory &Practice.Sultan Chand & Sons.
2. Varshney.P.N.(2006).Banking Law &Practice.Sultan Chand & Sons.
3. Dr.NirmalaPrasad.K.(2004).Banking and Financial System.Himalaya Publications
4. Dr.Meena.R.S.(2016).Modern Banking system in India new trends and prospects.Disha International Publishers.
5. Muraleedharan.D.(2014).Modern Banking.PHI Learning Pvt Ltd.

## JOURNAL

- RBI Bulletin Banking law
- Asian Journal of Research in Banking and Finance
- Indian Journal of Finance
- Journal of Bank Management
- Journal of Banking, Information technology and Management

## WEB RESOURCES

- <http://www.india.financing.com/indo1.html>
- <http://www.rbi.org.in/scripts/publicationreportdetails.aspx>
- <http://www.irda.gov.in/>
- [www.modernbankingstudyguide.com](http://www.modernbankingstudyguide.com)
- <https://www.asiapacific.edu/e-resources>

## MAPPING: COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	3
CO2	2	3	2	2	3
CO3	2	3	2	2	3
CO4	2	3	2	3	3
CO5	2	3	2	3	3
AVERAGE	2	3	2	2.6	3

**PEDAGOGY:** Seminar, Chalk and Talk and PowerPoint presentations

# INVESTMENT MANAGEMENT

**Total Hours: 75**

**Subject Code: 20UAFCT3008**

**Credit: 3**

**L-T-H: 2-1-6**

## COURSE OBJECTIVES

1. To understand the concept of investment and its various sources.
2. To identify the various types of risk and return.
3. To analyse the fundamental and technical aspects in investment.
4. To evaluate the process of portfolio management.
5. To apply the capital asset pricing model in investment decision.

## COURSE OUTCOMES

CO1: Understand the various sources of investment.

CO2: Identify the methods and measures of risk and return towards investors attitude.

CO3: Examine the fundamental and technical aspects of investment.

CO4: Discuss the principles and policies of portfolio management.

CO5: Assess the importance of capital asset pricing model.

## COURSE OUTLINE

### UNIT I

**(15HOURS)**

Investment – Meaning, Objectives- Classification of Investment – Investment, Process – Factors favoring Investment – Legal protection, well organized monetary system, role of financial institution, Forms of business organization - Sources of Investment information.

### UNIT II

**(15 HOURS)**

Risk and Return – Definition of Risk and Return – Systematic and Unsystematic Risk – market Risk, interest rate Risk, purchasing power Risk. Internal Business Risk, External business Risk.

### UNIT III

**(15 HOURS)**

Fundamental and technical analysis – Economy, Industry and Company analysis – Tools for technical analysis – Techniques and methods of movement of stock prices – Important chart patterns adopted in technical analysis.

### UNIT IV

**(15 HOURS)**

Portfolio Management – Definition – Portfolio selection – Performance – Evaluation and Portfolio revision.- Techniques of portfolio revision –Advantages, Disadvantages.

### UNIT V

**(15 HOURS)**

Capital asset Pricing Model – Definition – Security market line – Assumptions of Capital asset Pricing Model – Limitations Capital Asset Pricing Model.

## RECOMMENDED TEXT FOR STUDENTS

1. Natarajan L.(2007). Investment Management. Margham Publications.
2. Bhalla V.K. (2008).Investment Management. S.Chand publications.
3. Rustagi.(2021). Investment management theory and practice. Sultan Chand & Sons.
4. Prasanna Chandra. (2017). Analysis & Portfolio Management. Tata McGraw Hill.
5. Yogesh Maheswari .(2008). Investment management. PHI Learning Pvt.Ltd

## REFERENCE BOOKS

1. Kewin s. (2015). Security Analysis & Portfolio Management. PHI Learning pvt.Ltd
2. Jay M. Desai &NisargA.Joshi. (2015). Investment management. Dreamtech press.
3. Rajiv srivastava.(2017).Investment Management. Wiley Publishers.
4. Maheswari R.B. (2020). Investment Management. SBPD publishing house.
5. Agarwal M.R.(2014).Investment management. Garima Publications.

## JOURNAL

- The Journal of Investment management
- Journal of Finance
- Investment management and financial innovations
- Journal of Portfolio management

## WEB RESOURCES

- [www.indianjournaloffinance.co.in](http://www.indianjournaloffinance.co.in)
- <https://jpm.pm-research.com>
- <https://cleartax.in/g/terms/investment-management>
- <https://businessperspectives.org/journals/investment-management-and-financial-innovations>
- <https://www.coursera.org/specializations/investment-management>

## MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO 1	PSO2	PSO3	PSO4	PSO5	PSO6
CO 1	3	3	3	3	3	3
CO 2	3	3	3	3	3	3
CO 3	3	3	3	3	3	3
CO 4	3	3	3	3	3	2
CO 5	3	3	3	3	3	2
AVERAGE	3	3	3	3	3	2.8

**PEDAGOGY:** Chalk and Talk Method, Power Point presentation and Seminar.

## **BUSINESS ECONOMICS**

**Total Hours: 75**

**Subject Code: 20UAFAT3003**

**Credit: 5**

**L-T-H: 4-1-6**

### **COURSE OBJECTIVES**

1. To familiarize the students with the basic concepts of Business Economics.
2. To discuss about the Law of Demand and Supply.
3. To explain the Law of Diminishing utility and Analysis of Break Even Point.
4. To expose students to various classification of cost and production function.
5. To impart knowledge about the pricing methods and comparing it with output under different marketing structure.

### **COURSE OUTCOME**

CO1: Understand the basic concepts of Business Economics.

CO2: Analyze the determinants of Demand and Supply

CO3: Demonstrate the Principles of Law of Diminishing Marginal Utility and BEP.

CO4: select the appropriate method of cost for utilisation in the production function.

CO5: Assess the various pricing methods for determining different output decisions.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Introduction to economics- Wealth, Welfare and Scarcity views on economics, Positive and Normative Economics - Definition-Scope and Importance of Business Economics. Concepts: Production and Possibility frontier-opportunity cost-Accounting and Economic Profit-Incremental and Marginal Concepts –Time and Discounting Principles –Concept of Efficiency.

#### **UNIT II**

**(15 HOURS)**

Demand and Supply functions: Meaning of Demand-Determinants and Distinctions of demand-Law of Demand –Elasticity of Demand-Demand Forecasting-Supply concept and Equilibrium.

#### **UNIT III**

**(15 HOURS)**

Consumer Behaviour: Law of Diminishing Marginal utility- Equi-Marginal Utility-Indifference Curve-Definition, properties and equilibrium.

#### **UNIT IV**

**(15 HOURS)**

Production: Law of Variable Proportion-Law of returns to scale-Producers Equilibrium-Economies of Scale. Cost classification-Break even analysis.

## UNIT V

(15 HOURS)

Product Pricing: Price and Output Determination under perfect competition, Monopoly-Discriminating Monopoly-Monopolistic Competition-Oligopoly-Pricing objectives and Methods.

### RECOMMENDED TEXT FOR STUDENTS

1. Lekhi R. (2011). Business Economics. Kalyani Publications
2. Shankaran S. (2016). Business Economics. Margham Publications
3. Francis Cherunilam.(2003). Business Economics. Tata Mc Graw Hill
4. Chaudhary C.M.(2006). Business Economics.Crest Publishing House
5. Aryamala T.(2018). Business Economics. Vijay Nichole Imprints private Limited

### REFERENCE BOOKS

1. H.L.Ahuja H. L. (2016). Business Economics.Sultan Chand & sons.
2. Mithani D.M.(2017). Business Economics.Himalaya publications
3. Misra and Puri .(2017). Business Economics. Himalaya publications
4. Mehta P.L.( 2015). Business Economics. Sultan Chand & Sons
5. Lekhi R.K., Inderkumar., & Garg M.(2014). essentials of Business Economics. Kalyani Publishers.

### JOURNAL

- Journal of Financial Economics
- Journal of Finance
- Journal of Economic Growth.

### WEB RESOURCES

- [www.economics-ejournal.org](http://www.economics-ejournal.org)
- [www.journals.elsevier.com](http://www.journals.elsevier.com)
- Inomics.com
- <https://libguides.du.edu/epm4003/economics-eresources>
- <https://libguides.reading.ac.uk/economics/e-resources>

### MAPPING: COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	3	3	2	2
CO4	3	3	3	3	2
CO5	3	3	3	2	2
AVERAGE	3	3	3	2.2	2

**PEDAGOGY:**Lecture, Assignment, Seminar, PPT

## **Non-Major Elective I – FUNDAMENTALS OF DIGITAL MARKETING**

**Total Hours: 30**

**Subject Code: 20UAFNE3001**

**Credit: 2**

**L-T-H: 1-1-3**

### **COURSE OBJECTIVES**

1. To enable students to understand digital marketing
2. To understand the different ways marketers, use digital marketing tools and techniques to interact with their customers.
3. To develop an overall understanding of SEO
4. To enhance the knowledge about social media marketing
5. To learn the application of Display Marketing

### **COURSE OUTCOME**

CO1: Obtain knowledge about digital marketing.

CO2: Gain practical exposure about digital marketing tools and techniques.

CO3: Understand the Meaning and Need of SEO

CO4: Practical exposure of social media marketing

CO5: Demonstrate the application of Display marketing

### **COURSE OUTLINE**

#### **UNIT I**

**(6 HOURS)**

Marketing – Meaning – Features - Evolution of Digital Marketing.

#### **UNIT II**

**(6 HOURS)**

Introduction to Digital Marketing - Digital marketing components (SEO, SEM, SMM, E-mail marketing, Affiliate marketing, Mobile marketing, Web Analytics)

#### **UNIT III**

**(6 HOURS)**

Search Engine Optimisation (SEO) – Meaning- Need for SEO – Tools used in SEO.

#### **UNIT IV**

**(6 HOURS)**

Social Media Marketing – Facebook, LinkedIn, Twitter, Instagram and Snapchat – Mobile Marketing.

**UNIT V****(6 HOURS)**

Display Marketing- You tube Marketing – Online display Advertising

**RECOMMENDED TEXT FOR STUDENTS**

1. Digital Marketing Essentials. (2020). Vibrant Publishers.
2. Seema Gupta. (2020). DigitalMarketing.McGraw Hill.
3. Jereny Kagan & Siddarth Shekhar Singh. (2020). DigitalMarketing.Wiley Publishers
4. Puneet Bhatia. (2019). Fundamentals of Digital Marketing.Pearson Publishing
5. Ian Dodson. (2016). DigitalMarketing.Wiley Publishers.

**REFERENCE BOOKS**

1. Vandhana Ahuja. (2015). DirectMarketing.Oxford University Press.
2. Philip Kotler. (2017). Marketing 4.0 from traditional to digital.Wiley Publishers.
3. Jane.P.Laudon, & Kenneth.C.Laudon.(2018).Management Information System.Pearson Publishers.
4. Smith Nick. (2016). Social Media Marketing.John Murray Press.
5. Johnson Farah. (2020). Social Media Marketing.Chris Messi.

**MAPPING: COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME**

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PEDAGOGY:** Lecture, Assignment, Seminar, PPT.



# **SEMESTER IV**

## **ADVANCED CORPORATE ACCOUNTING**

**Total Hours: 75**

**Subject Code:20UAFCT4009**

**Credit: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To understand the meaning of Amalgamation, Absorption and External reconstruction.
2. To provide fundamental knowledge in relation to Holding Company Accounts.
3. To educate students about the important provisions adopted in Banking industry.
4. To expose students to various concepts of life, non-life insurance and inflation accounting.
5. To study about the provision relating to liquidation of a company.

### **COURSE OUTCOME**

CO1: Identify the difference between Amalgamation, Absorption and External reconstruction

CO2: Prepare the consolidated financial statement of a Holding company.

CO3: Obtain practical knowledge about financial statement of Banking Companies.

CO4: Understand the concept of life, non-life insurance and inflation accounting.

CO5: Gain practical exposure about the liquidation of a Company.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Amalgamation, Absorption and External reconstruction.

#### **UNIT II**

**(15 HOURS)**

Consolidated Final Statement of Holding Companies and subsidiary Companies (Inter- company owing excluded)- Treatment of Dividend.

#### **UNIT III**

**(15 HOURS)**

Final Statements of Banking Companies

#### **UNIT IV**

**(15 HOURS)**

Insurance Company accounts- Life Insurance and General Insurance under IRDA 2000- Accounting for Price level changes

#### **UNIT V**

**(15 HOURS)**

Liquidation –Statement of Affairs and Liquidators Final statement of accounts.

**THEORY :20% PROBLEMS: 80%**

**RECOMMENDED TEXT FOR STUDENTS**

1. Reddy.T.S&Murthy.A.(2017).Corporate Accounting.Margham Publishers.
2. Dr.Shukla.S.M. &Dr.Gupta.K.L.(2018).Corporate Accounting.Sathya Bhawan Publications.Ltd
3. Maheswari.S.N. & Suneel Maheswari.(2018).Corporate Accounting.Sultan Chand & Sons.
4. Hanif.M&Mukerjee.A.(2017).Corporate Accounting.McGraw Hill
5. Raman.B.S.(2018).Corporate Accounting.Taxmann’s Publications

**REFERENCE BOOKS**

1. Goyal.V.K& Ruchi Goyal.(2012).Corporate Accounting.PHI Learning Pvt Ltd
2. Maheshwari.S.N.(2018).Corporate Accounting.Sultan Chand & Sons.
3. Jain.P&Narang.K.L.(2014).Corporate Accounting.Kalyani Publishers.
4. Gupta.R.L&Radhaswamy.M.(2018).Corporate Accounting.Sultan Chand & Sons
5. Shukla.M.C&Grewal.T.S.(2019).Corporate Accounting.S.ChandCo.Ltd

**JOURNAL**

- Accounting, Auditing and Accountability journal
- International Journal of Accounting

**WEB RESOURCES**

- [www.futureaccountants.com](http://www.futureaccountants.com)
- [www.accountingstudy.com](http://www.accountingstudy.com)
- <http://www.yourarticlelibrary.com/company/company-incorporation/profitloss-prior-to-incorporation-accounting-methods/73141>
- <http://www.universityofcalicut.info/syl/BComIIISem>
- [www.wallstreetmojo.com](http://www.wallstreetmojo.com)
- [www.meritnation.com](http://www.meritnation.com)

**MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	1
C02	3	3	2	3	1
C03	3	3	2	3	1
CO4	3	3	2	3	1
CO5	3	3	2	3	1
AVERAGE	3	3	2	3	1

**PEDAGOGY:** Lecture with Chalk and talk method, Assignment

## **COMPANY LAW**

**Total Hours: 75**

**Subject Code: 20UAFCT4010**

**Credit: 3**

**L-T-H: 2-1-4**

### **COURSE OBJECTIVES**

1. To understand the concept of joint stock company and its incorporation.
2. To identify the contents of memorandum of association, articles of association and prospectus.
3. To expose students about the different kinds of shares, Directors' position and their voting rights.
4. To plan for various kinds of meetings and their resolutions.
5. To educate the students about various modes of winding up of the company.

### **COURSE OUTCOMES**

CO1: Understand the concept of Joint stock Company, its incorporation

CO2: Identify the contents of Memorandum of Association, Articles of Association and Prospectus.

CO3: Explain about the various kinds of shares, voting powers and assess the position of directors.

CO4: Design for a meeting and formulate its resolutions.

CO5 : Apply the appropriate modes of winding up according to the business environment

### **COURSE OUTLINE**

#### **UNIT- I**

**(15 HOURS)**

Definition of joint stock company – Kinds – Formation – Incorporation.

#### **UNIT-II**

**(15 HOURS)**

Memorandum of Association – Contents and Alteration – Doctrine of Ultra Vires – Articles of Association – Contents – Distinction between the two – Doctrine of Indoor Management – Prospectus – Contents – Statement in Lieu of prospectus.

#### **UNIT-III**

**(15 HOURS)**

Share capital – Kinds of shares – Voting rights – Borrowing powers of companies – Membership in a company – Directors – Legal position – Appointment, removal, rights, duties and powers – Qualification and Disqualification.

#### **UNIT-IV**

**(15 HOURS)**

Meetings and resolutions – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Ordinary and Special.

## UNIT-V

(15 HOURS)

Winding up of a company –Modes of winding up – Winding up by the court – Voluntary winding up – Member’s voluntary winding up – Creditor’s voluntary winding up.

### RECOMMENDED TEXT FOR STUDENTS

1. Santhi J.(2015). Company law. Margham Publications.
2. Kapoor N.D.(2007). Company Law . Sultan Chand And Sons
3. Shukla M.C. & Gulshan S.S.(2009).Principles of Company Law.Sultan Chand & Sons
4. Sreenivasan M.R.( 2011). Company Law . Margam Publications
5. Singh Avtar.(2008). Company Law. Eastern Book Company Publication

### REFERENCE BOOKS

1. Bagrial.( 2004). Company Law .Vikas publication
2. Abdul Gaffor PMS. &Thothadri S. (2014). Company Law. Vijay Nicole Imprints Pvt Ltd.
3. Kapoor G K. & Sanjay Dhamija. (2019). Company law and practice. Taxmann.
4. Ravi T S. (2012). Legal systems in Business. Margham publications.
5. Balachandran V. &Thothadri S.(2013). Legal aspects of business. Vijay Nicole Imprints Pvt Ltd.

### JOURNAL

- Industrial law journal
- Journal of corporate law studies
- Company and security law journal
- Oxford journal of legal studies

### WEB RESOURCES

[www.lawjournallas.stmjournals.in](http://www.lawjournallas.stmjournals.in)

<https://corporatelawjournal.org>

[www.e-lawresources.co.uk](http://www.e-lawresources.co.uk)

[www.lawteacher.net](http://www.lawteacher.net)

[www.legalserviceindia.com](http://www.legalserviceindia.com)

### MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	1	1
CO 2	3	2	3	1	1
CO 3	3	2	3	1	1
CO 4	3	2	3	1	1
CO 5	3	2	3	1	1
AVERAGE	3	2	2.8	1	1

**PEDAGOGY:** Chalk and Talk Method, Power Point presentation and Seminar, Case study

## **FINANCIAL SERVICES**

**Total Hours: 75**

**Subject Code: 20UAFCT4011**

**Credit: 3**

**L-T-H: 2-1-6**

### **COURSE OBJECTIVES**

1. To identify the underlying concepts of financial services and its players.
2. To analyse the role of Merchant Bankers and Financial intermediaries.
3. To explain about the various aspects of Leasing, Hire Purchase and Factoring.
4. To study about Venture Capital Institutions and Credit Rating agencies.
5. To impart knowledge on Mutual funds and UTI investment schemes.

### **COURSE OUTCOME**

- CO1: Understand the concepts of financial services and players of Financial Service sector.  
CO2: Identify the functions of Merchant Banking and financial intermediaries.  
CO3: Describe about Leasing, Hire Purchase and Factoring services.  
CO4: Explain the meaning and importance of Venture Capital schemes.  
CO5: Examine the various methods of investing in Mutual funds.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Meaning and importance of financial services - Types of financial services-Financial services and economic environment- Players in financial services sector.

#### **UNIT II**

**(15 HOURS)**

Merchant Banking-Functions-Issue Management-Managing of new issues- Underwriting- Role of Financial Intermediaries.

#### **UNIT III**

**(15 HOURS)**

Leasing and Hire Purchase- Concepts and features- Types of lease accounts- Factoring- key elements of factoring- types of factoring.

#### **UNIT IV**

**(15 HOURS)**

Venture Capital - features-importance - Methods of Financing by Venture Capital Institutions - Credit Rating - Benefits of Credit Instruments-CRISIL and its objectives - Consumer Finance - significance of consumer finance - different types of loans - clean loan and secured loan.

#### **UNIT V**

**(15 HOURS)**

Mutual Funds- Meaning-Types-Functions-Advantages-Institutions involved-UTI-investment policies of UTI-Variou product varieties open to investors-Open-ended fund and Closed-ended fund, Debt Schemes, Equity Schemes, Balanced Schemes.

## RECOMMENDED TEXT FOR STUDENTS

1. Santhanam B. (2014). Financial Services. Margham Publications
2. Guruswamy S. (2009). Financial Markets and Institutions. Tata McGraw Hill Education Pvt. Ltd.
3. Vinod Kumar, Atul Gupta, & Manmeet Kaur. (2021). Financial Markets & Institutions. Taxmann
4. Varshney P.N. & Mittal D.K. (2015). Indian Financial System. Sultan Chand & Sons
5. Natarajan D.L. (2016). Financial Markets & Services. Margham Publications

## REFERENCE BOOKS

1. Pathak Bharati. (2018). Indian Financial System. Pearson Education
2. Siddhartha Sankar Saha. (2020). Indian Financial System Financial Markets Institutions and Services. McGraw Hill Education.
3. Frederic.S, Mishkin & Stanley Eakins. (2017). Financial Markets and Institutions. Pearson Publication
4. Khan M.Y. (2019). Financial Services. McGraw Hill Education
5. Sahai I.M. (2016). Financial Market Operations. SBPD Publishing House.

## JOURNALS

- Journal of Financial Services
- Journal of Emerging Market Finance
- Journal of Financial Management, Markets and Institutions.

## WEB RESOURCES

- [www.sciencedirect.com](http://www.sciencedirect.com)
- [www.journals.elsevier.com](http://www.journals.elsevier.com)
- [www.worldscientific.com](http://www.worldscientific.com)
- [www.omicsonline.org](http://www.omicsonline.org)
- [www.financialservicesstudyguide.com](http://www.financialservicesstudyguide.com)

## MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	3
C02	2	3	2	2	3
C03	2	3	2	2	3
CO4	2	3	2	3	3
CO5	2	3	2	3	3
AVERAGE	2	3	2	2.6	3

**PEDAGOGY:** Lectures, Seminars, Assignments and Power Point Presentations

## **PRACTICAL AUDITING**

**Total Hours: 75**

**Subject Code: 20UAFCT4012**

**Credit: 3**

**L-T-H: 2-1-6**

### **COURSE OBJECTIVES**

1. To acquaint students about the basic concepts of Auditing.
2. To provide an understanding of Audit process including internal check.
3. To educate the students about the importance of Vouching.
4. To explain the process in verification and valuation of assets and liabilities.
5. To familiarize the students with the roles and responsibilities of Auditor.

### **COURSE OUTCOMES**

CO1: Acquire knowledge about auditing practices.

CO2: Apply audit process including internal check in the current business scenario.

CO3: State the importance of vouching.

CO4: Analyse the verification of assets and liabilities and evaluate the same in an organisation.

CO5: Explain various roles and responsibilities of an Auditor.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

#### **UNIT II**

**(15 HOURS)**

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

#### **UNIT III**

**(15 HOURS)**

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts ( cash sales, cash received from debtors, loans, sale of fixed assets) and Vouching of Cash Payments ( cash purchase, payment to creditors, wages sheet, salaries,dividends) –



Vouching of Trading Transactions ( purchases, purchases return, sales, sales return, sale or return, hire purchase).

#### **UNIT IV**

**(15 HOURS)**

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of Assets (fixed assets – plant and machinery, land and building; current asset – stock, cash in hand, cash at bank) and Liabilities (capital, debentures, trade creditors).

#### **UNIT V**

**(15 HOURS)**

Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Rights – Powers – Duties of Auditors – Auditor’s Report – Importance and Contents.

#### **RECOMMENDED TEXT FOR STUDENTS**

1. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh. (2015). Auditing, Principles and Practices. Kalyani Publishers.
2. Natrajan L (2018). Practical Auditing. Margham Publications.
3. Vengadamani S (2004). Practical Auditing. Margham Publication.
4. Tandon B N., Sudharsanam S & Sundharabahu. (2007). Practical Auditing. S Chand.
5. Saxena R G. (2020). Auditing. Himalaya Publishing House.

#### **REFERENCE BOOKS**

1. Jain D P. (2002). Auditing. Konark Publishers Pvt Ltd.
2. Ravinder Kumar and Virendar Sharma. (2015). Auditing Principles and Practice, Eastern Economy edition. PHI Learning Publishers.
3. Premavathy. (2011). Auditing. Vishnu Publications.
4. Dinkar Pagare. (2012). Principles and practice of auditing. Sultan Chand & Sons
5. Viji Chandran. (2015). Principles and Practices of Auditing. Vikas Publishing house.

#### **JOURNAL**

- International journal of Auditing
- International journal on impact of ethics on quality audit results
- International Journal on Auditing Technology

#### **WEB RESOURCES**

- <https://www.kacr.cz>
- <http://www.icatt>.
- <https://books.google.co.in/>

- <https://cleartax.in/s/standards-on-auditing>
- [www.practicalauditingstudyguide.com](http://www.practicalauditingstudyguide.com)

**MAPPING: COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME**

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2.8</b>	<b>2.8</b>	<b>2.4</b>

**PEDAGOGY:** Lecture with chalk and talk method, Class Assignment, Case study

## **RESEARCH METHODOLOGY**

**Total Hours: 75**

**Subject Code:20UAFAT4004**

**Credit: 5**

**L-T-H:4-1-6**

### **COURSE OBJECTIVES**

1. To understand the basic concepts in research methods.
2. To identify the techniques of sampling and hypothesis formulation
3. To analyse the data collection methods
4. To educate the students about the statistical aspects of research using SPSS
5. To formulate the necessary steps for drafting of a report

### **COURSE OUTCOME**

CO 1: Understand the basics of Research Methodology ,Research process and research design.

CO 2: Formulate the hypothesis testing and determination of sampling error and sample size.

CO 3: Analyse the methods of data collection and testing the validity and reliability.

CO 4: Apply statistical packages such as excel / SPSS.

CO 5: Understand the types of report, steps in drafting a report and its preparation

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Introduction to research methodology – meaning and purpose – Types of Research; Research design –steps in selection & formulation of a research problem – Review of Literature.

#### **UNIT II**

**(15 HOURS)**

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size

#### **UNIT III**

**(15 HOURS)**

Measurement & scaling techniques – Data collection – methods – testing validity and reliability- Pilot study.

#### **UNIT IV**

**(15 HOURS)**

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS)

#### **UNIT V**

**(15 HOURS)**

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report

## RECOMMENDED TEXT FOR STUDENTS

1. Shashi.K.Gupta, PraneetRangi.(2014).Research Methodology and Report Writing.Kalyani Publishers.
2. Dr.Ranganathan.M.(2019).Business Research Methods.Himalaya Research House.
3. William.C.Emory.(1991).Business Research Methods.Irwin Professional.
4. Ravilochan.P.(2012).Research Methodology.Margham Publications.
5. Tripathi.P.C.(2014).A textbook of Research Methodology.Sultan Chand & Sons

## REFERENCE BOOKS

1. Myneni.S.R.(2017).Legal Research Methodology. Allahabad Law Agency
2. Kothari.C.R& Gaurav Garg.(2019).Research Methodology.New Age International Agency.
3. Ranjith Kumar.(2005).Research Methodology.Pearson Publication
4. Paneerselvam.R.(2014).Research Methodology.PHI Learning Pvt Ltd
5. Prakash DivakaranAchari.(2014).Research Methodology.Horizon Books

## JOURNAL

- International journal of social research methodology
- International journal of research methodology
- International journal of quantitative and qualitative research methods

## WEB RESOURCES

- [www.ijsrm.in](http://www.ijsrm.in)
- [www.journals.elsevier.com](http://www.journals.elsevier.com)
- <https://explorable.com/research-methodology>
- [www.researchgate.net](http://www.researchgate.net)
- Shodhgangotri.inflibnet.ac.in

## MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	2	3	3	3
CO3	3	2	3	3	3
CO4	3	2	3	3	3
CO5	3	2	3	3	3
AVERAGE	3	2	3	3	3

**PEDAGOGY:**Lecture, Assignment, Seminar, PPT.

## **Non-Major Elective II – FUNDAMENTALS OF DIGITAL MARKETING**

**Total Hours: 30**

**Subject Code:20UAFNE4002**

**Credit:2**

**L-T-H:1-1-2**

### **COURSE OBJECTIVES**

1. To enable students to understand digital marketing
2. To understand the different ways marketers, use digital marketing tools and techniques to interact with their customers.
3. To develop an overall understanding of SEO
4. To enhance the knowledge about social media marketing
5. To learn the application of Display Marketing

### **COURSE OUTCOME**

CO1: Obtain knowledge about digital marketing.

CO2: Gain practical exposure about digital marketing tools and techniques.

CO3: Understand the Meaning and Need of SEO

CO4: Practical exposure of social media marketing

CO5: Demonstrate the application of Display marketing

### **COURSE OUTLINE**

#### **UNIT I**

**(6 Hours)**

Marketing – Meaning – Features - Evolution of Digital Marketing.

#### **UNIT II**

**(6 Hours)**

Introduction to Digital Marketing - Digital marketing components (SEO, SEM, SMM, E-mail marketing, Affiliate marketing, Mobile marketing, Web Analytics)

#### **UNIT III**

**(6 Hours)**

Search Engine Optimisation (SEO) – Meaning- Need for SEO – Tools used in SEO.

#### **UNIT IV**

**(6 Hours)**

Social Media Marketing – Facebook, LinkedIn, Twitter, Instagram and Snapchat – Mobile Marketing.

**UNIT V****(6 Hours)**

Display Marketing- You tube Marketing – Online display Advertising:

**RECOMMENDED TEXT FOR STUDENTS**

1. Digital Marketing Essentials.(2020).Vibrant Publishers.
2. Seema Gupta.(2020).Digital Marketing.McGraw Hill.
3. Jereny Kagan &Siddarth Shekhar Singh.(2020).Digital Marketing.Wiley Publishers
4. Puneet Bhatia.(2019).Fundamentals of Digital Marketing.Pearson Publishing
5. Ian Dodson.(2016).Digital Marketing.Wiley Publishers.

**REFERENCE BOOKS**

1. Vandhana Ahuja.(2015).Direct Marketing.Oxford University Press.
2. Philip Kotler.(2017).Marketing 4.0 from traditional to digital.Wiley Publishers.
3. Jane.P.Laudon, &Kenneth.C.Laudon.(2018).Management Information System.Pearson Publishers.
4. Smith Nick.(2016).Social Media Marketing.John Murray Press.
5. Johnson Farah.(2020).Social Media Marketing.Chris Messi.

**MAPPING: COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME**

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PEDAGOGY:** Lecture, Assignment, Seminar, PPT

# **SEMESTER V**

# HUMAN RESOURCE MANAGEMENT

**Total Hours: 75**

**Subject Code:20UAFCT5013**

**Credit: 4**

**L-T-H:3-1-6**

## COURSE OBJECTIVES

1. To understand the concept of Human Resource Management and various methods of recruitment and selection.
2. To give thorough knowledge about methods of training and performance appraisal.
3. To create awareness about remuneration and components of remuneration.
4. To educate the students about labor relations and workers participation in management.
5. To give a comprehensive understanding on human resource audit.

## COURSE OUTCOMES

CO1: Ability to plan human resources and competency to recruit and train them.

CO2: Competency to appraise the performance of employees.

CO3: Applying the knowledge on compensation and remuneration.

CO4: Ability to handle employee issues and evaluate the new trends in HRM.

CO5: Imparting thorough understanding about human resource audit.

## COURSE OUTLINE

### UNIT I

**(15 HOURS)**

Nature and scope of Human Resource Management- Differences between personnel management and HRM – Environment of HRM – Human resource planning –Recruitment – Selection –Methods of Selection – Uses of various tests-interview techniques in selection and placement.

### UNIT II

**(15HOURS)**

Induction –Training – Methods – Techniques –Identification of the training needs –Training and Development – Performance appraisal –Transfer – Promotion and termination of services – Career development.

### UNIT III

**(15 HOURS)**

Remuneration –Components of remuneration- Incentives – Benefits – Motivation Welfare and social security measures.

### UNIT IV

**(15 HOURS)**

Labour Relation- Functions of Trade Unions –Forms of collective bargaining – Workers participation in management –Types and effectiveness – Industrial Disputes and Settlements (laws included)



**UNIT V****(15 HOURS)**

Human Resource Audit- Nature – Benefits-Scope – Approaches.

**RECOMMENDED TEXT FOR STUDENTS**

1. Jayasankar.(2013). Human Resource Management. Margham Publications
2. Gupta C B.(2017). Human Resource Management.Sultan Chand and sons.
3. Gary Dessler& Biju Varkkey.(2015). Human Resource Management. Pearson Publications.
4. Prasad L M .(2005). Human Resource Management.Sultan Chand & Sons.
5. Aswathappa K .(2010). Human Resource Management. Tata McGraw Hill.

**REFERENCE BOOKS**

1. Rao V S P.(2010) Human Resource Management. Excel books publishers.
2. Taxmann's. (2020). Human Resource Management. Taxmann's.
3. Khanka S S.(2003).Human Resource Management text and cases. S Chand.
4. Maik Andersen & Christian Nowak (2015) Human Resource Practices. Sprinkler International Publishing.
5. David D Decenzo ., Stephen P. Robbins & Susan L Verhulst.(2015) Human Resource Management. Wiley Publications.

**WEB RESOURCES**

- [www.shrm.org](http://www.shrm.org)
- [www.slideshare.net](http://www.slideshare.net)

**MAPPING: COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PEDAGOGY** : Lecture with chalk and talk method, Assignment, Quiz, Exercise.

## **COST ACCOUNTING**

**Total Hours: 75**

**Subject Code: 20UAFCT5014**

**Credit: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To impart knowledge to understand the various concept on the basics of cost accounting.
2. To prepare cost sheet, tender and quotation.
3. To study the fundamentals and techniques of material costing.
4. To understand the labour cost and computation of wages and incentives.
5. To define and study about the allocation, apportionment and absorption of overhead.

### **COURSE OUTCOME**

CO1: Understand with various concepts and classification of costing

CO2: Evaluate the knowledge in calculations of Cost Sheets and Reconciliation accounts

CO3: Imparted knowledge on preparation of Material costing

CO4: Explore in depth knowledge on Labor costing

CO5: Develop an understanding about Overheads Costing

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Nature and scope of Cost accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centres.

#### **UNIT II**

**(15 HOURS)**

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

#### **UNIT III**

**(15 HOURS)**

Material purchase control, level, aspects, need and essentials of material control. Stores control- Stores department, EOQ, Stores records, ABC analysis, VED analysis. Material costing –Issue of materials –FIFO, LIFO, HIFO, SAM, WAM, Market price, base stock method and standard price method.

## **UNIT IV**

**(15 HOURS)**

Labour cost-computation and control- remuneration and incentives. Treatment Idle time and over time Labour turnover.

## **UNIT V**

**(15 HOURS)**

Overheads-Classification, Allocation, Apportionment and Absorption, Accounting and control of overheads –Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.

### **RECOMMENDED TEXT FOR STUDENTS**

1. Reddy T S & Hariprasad Reddy Y.(2000). Cost Accounting. Margham Publications
2. Murthy A & Gurusamy S.(2009). Cost Accounting. Tata McGraw Hill
3. Pillai R S N & Bagavathi V.(2010). Cost Accounting. S chand.
4. Palaniappan R & Hariharan N.(2020). Cost Accounting Theory & Practice. Wiley Publications.
5. Aggrawal Simmi, Jain S P & Narang K L.(2016). Cost Accounting Principles & practices. Kalyani publishers.

### **REFERENCE BOOKS**

1. S.P.Jain S P & Narang K L.(2019). Cost Accounting. Kalyani Publishers
2. Jawahar Lal.(2012). Cost accounting. Tata McGraw Hill
3. Nigam & Jai. (2010). Cost Accounting Principles and Practices. Prentice Hall of India Publishers
4. Blocher I. & Lin. (2007). Cost Management: A Managerial Emphasis. Pearson education.
5. Iyengar S P.(2009). Cost Accounting. Sultan Chand & Sons.

### **JOURNAL**

1. International Journal of Accounting Research
2. Accounting, Asia-Pacific, Journal of Accounting
3. International Journal of Accounting and Finance

### **WEB RESOURCES**

1. [www.cost-accounting-info.com](http://www.cost-accounting-info.com)
2. [www.accountingchum.com](http://www.accountingchum.com)
3. [www.accountingnotes.net](http://www.accountingnotes.net)
4. [icmai.rnj.in](http://icmai.rnj.in)
5. [costmgmt.org](http://costmgmt.org)

**MAPPING: COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO 2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO 3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>CO 4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>CO 5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>Average</b>	<b>2</b>	<b>3</b>	<b>2.6</b>	<b>1.4</b>	<b>1.8</b>

**PEDAGOGY:** Lecture with chalk and talk method, Assignment, Quiz, Exercises.

## **INCOME TAX LAW AND PRACTICE – I**

**Total Hours: 75**

**Subject Code: 20UAFCT5015**

**Credit: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To impart knowledge about the underlying concepts and provisions of Income Tax Act.
2. To acquaint the students with various heads of Income and computation of Income under the head Income from Salary.
3. To expose students on the provisions relating to Income from House property.
4. To enable students to recognize the differences between Income from Business and Professional income.
5. To educate the students about the procedure of Assessment of Individual, prepare filling of returns of Income and PAN.

### **COURSE OUTCOME**

CO1: Explain the concept of Income and provisions relating to the Income Tax Act.

CO2: Compute income under the head Income from Salary.

CO3: Apply tax provisions for computation of Income under the head Income from House property.

CO4: Differentiate Income from Business and Professional Income and calculate the Income Taxable under the head Income from Business and Profession.

CO5: Understand the procedure for filling of returns and apply for PAN card, determine the tax liability of an individual.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Meaning and Features of Income – Important definitions under the Income Tax Act – Tax rates of individual assessee – Residential status – scope of total income – capital and revenue – Incomes exempt from tax.

#### **UNIT II**

**(15 HOURS)**

Heads of Income – Salaries – Allowances – Perquisites and their valuation – Deductions from salary – Gratuity – Pension – Commutation of pension – Leave salary – Profits – In –Lieu of salary – Provident Funds.

#### **UNIT III**

**(15 HOURS)**

Income from House Property – Definition of Annual Value – Deduction from Annual value – Computation of Income under different circumstances.

#### **UNIT IV**

**(15 HOURS)**

Income from business or profession – Allowable and Not Allowable expenses – General Deductions – Provisions relating to Depreciation – Deemed business profits – Undisclosed Income/Investments – compulsory maintenance of books of accounts – Audit of Accounts of certain persons – special provisions for computing incomes on estimated basis – computation

#### **UNIT V**

**(15 HOURS)**

Assessment of individuals (covering incomes under salary, house property, business or profession including admissible deductions (80C to 80E) – computation of tax) – Filing of returns – various return forms – Permanent Account Number (PAN) and its usage.

#### **RECOMMENDED TEXT FOR STUDENTS**

1. Gaur V P, Narang D B, Puja GauR& Rajeev Puri.(2020). Income Tax Law and Practice. Kalyani Publishers.
- 2.Hariharan.(2021).Income Tax Law andPractice. Vikas Publications.
3. Hariprasad Reddy Y. ( 2021).Income Tax Law andPractice.Margham Publication.
4. Taxmann’s.(2020). Income tax Act. Taxmann Publications.
5. Taxmann’s.(2020). Taxation of capital gains.Taxmann Publications.

#### **REFERENCE BOOKS**

1. Vinod&Singhania K.(2021).Students Guide to Income Tax. Taxmann Publications Pvt. Ltd.
2. T.S.Reddy& Hari Prasad Reddy Y. (2020). Income Tax theory Law and Practice.Margham Publications.
3. Gaur & Narang.(2021).Income Tax Law and Practice. Kalyani Publications.
4. Singhania.( 2020). Income Tax Law and Practice.Taxmann's publications.
5. Ravi Gupta and Girish Ahuja.(2021). Income Tax. Commercial law publishers

#### **JOURNAL**

- Journal of Taxation
- Journal of Accounting and Taxation
- Vision: Journal of Indian Taxation

#### **WEB RESOURCES**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.taxlawsonline.com](http://www.taxlawsonline.com)  
[www.taxmann.com](http://www.taxmann.com)  
[www.incometaxindiafilling.gov.in](http://www.incometaxindiafilling.gov.in)  
[www.eztax.in](http://www.eztax.in)

**MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO</b>	<b>PSO 1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO 5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

**PEDAGOGY:** Lecture with chalk and talk method, Assignment, Exercises, PPT

## **FINANCIAL MANAGEMENT**

**Total Hours: 75**

**Subject Code:20UAFCT5016**

**Credit: 4**

**L-T-H:3-1-6**

### **COURSE OBJECTIVES**

1. To explain students regarding the importance and the functions of financial management.
2. To enable students, understand the concept of capital structure and Leverage.
3. To educate the students about calculation of Cost of Capital.
4. To foster knowledge on Dividend policy and its various models.
5. To analyse the various components of working capital management.

### **COURSE OUTCOME**

CO1: Understand the basic concept of financial management.

CO2: Apply the Leverage and EBIT, EPS analysis associated with Financial Data.

CO3: Analyse the Cost of Capital with respect to management of funds.

CO4: Compute the various models of dividend policies.

CO5: Find out the various components of Working Capital Management

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Meaning, Objectives and Importance of Finance –Sources of finance-Functions of financial management –Role of financial managers in Financial Management.

#### **UNIT II**

**(15 HOURS)**

Capital structures planning –Factors affecting capital structures –Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

#### **UNIT III**

**(15 HOURS)**

Cost of capital –Cost of equity – Cost of preference capital –cost of debt –Cost of retained earnings –weighted Average (or) composite cost of capital(WACC)

#### **UNIT IV**

**(15 HOURS)**

Dividend policies –Factors affecting dividend payment – Company law provision on dividend payment – various dividend models (Walter's Gordon's- M.M. Hypothesis)



## UNIT V

(15 HOURS)

Working capital -components of working capital –working capital operating cycle –Factors influencing working capital –Determining (or) Forecasting of working capital requirements.

**THEORY: 20% PROBLEMS: 80%**

### RECOMMENDED TEXT FOR STUDENTS

1. Murthy A.(2013). Financial Management .Margham Publications
2. Maheswari S N. ( 2008). Financial management. Sultan Chand and Sons.
3. Pandey I M, (2016). Financial management. Vikas Publishing House.
4. Rustagi R P.(2020) Fundamentals of Financial Management. Taxmann.
5. Rajiv Srivastava.(2011). Financial Management.Oxford University Press

### REFERENCE BOOKS

1. Paresh Shah.(2021).Financial Management.Dreamtech press.
2. Prasanna Chandra.(2019). Financial Management Theory and Practice. McGraw Hill.
3. Kalpesh Ashar& Vibrant Publisher.(2019). Financial Management.Vibrant Publications.
4. Tulsian P C ., Bharat Tulsian& Tushar Tulsian.(2020). Financial Management. McGraw Hill.
5. Eugene F. Brigham & Joel. F.Houston.(2015). Fundamentals of Financial Management. Cengage Publications

### JOURNALS

- Journal of Financial Management
- Journal of multinational financial Management
- International Journal of Financial Management and Economics
- Journal of Risk and Financial Management

### WEB RESOURCES

- <https://www.jstor.org>
- [www.indianjournaloffinance.co.in](http://www.indianjournaloffinance.co.in)
- <https://articles.bplans.com>
- [www.edx.org](http://www.edx.org)
- [www.researchgate.net](http://www.researchgate.net)

### MAPPING: COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

CO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
AVERAGE	3	3	3	3	3

**PEDAGOGY:** Lecture with chalk and talk method, Assignment, Quiz, Exercises.

**COMPUTER APPLICATIONS IN BUSINESS – I**  
**ELECTIVE PRACTICAL-I**

**Total Hours: 75**

**Subject Code: 20UAFEP5001**

**Credit: 5**

**L-T-H: 3-2-6**

**COURSE OBJECTIVES**

1. To enable the students to understand the basics of Tally accounting software.
2. To make the students do simple applications of Tally in business operations.

**COURSE OUTCOMES**

- CO1: Acquire the knowledge of accounting process through computers.
- CO2: Understand the preparation of Trial Balance using Tally ERP.9
- CO3: Preparation of final accounts with adjustments.
- CO4: Categorize stock items and stock group
- CO5: Classify purchase order and sales order processing

**COURSE OUTLINE**

**COMPUTERIZED ACCOUNTING – TALLY. ERP 9**

**UNIT I**

**(15 HOURS)**

Introduction to Tally.ERP 9 – list of ledgers and groups in Tally ERP 9.0 - Preparation of Trial Balance

**UNIT II**

**(15 HOURS)**

Preparation of final accounts – balances of fixed assets, current assets, share holders funds, short-term and long term liabilities - final accounts with adjustments –Cost centre

**UNIT III**

**(15 HOURS)**

Voucher entries postings – preparation of accounting vouchers – preparation of inventory vouchers

**UNIT IV**

**(15 HOURS)**

Purchase and sales order entries – processing, allowing invoice with inventory details

**UNIT V**

**(10 HOURS)**

Introduction to GST – preparation of accounting entries for GST – with input tax credit, reversal credit

## TEXT BOOKS

1. SHRADDHA SINGH- Tally ERP 9 (Power of Simplicity)- V&S Publishers
2. Tally Education pvt. Ltd- Official Guide To Financial Accounting Using Tally.ERP 9- BPB Publications
3. Nadhani- Tally .ERP 9 Training Guide- BPB Publications
4. Kogent Learning Solutions Inc.- Tally.Erp 9 In Simple Steps- Dreamtech Press
5. Asok K Nadhani- GST Accounting with Tally .ERP 9- BPB Publication

## BOOKS FOR REFERENCE:

1. Vikas Gupta- Comdex Computer And Financial Accounting With Tally 9.0- Dreamtech Press
2. K. Chaudhry- Tally ERP 9 Made Easy Memorise Tally With Mnemonics- CreateSpace Independent Publishing Platform
3. Vinod Kumar- Tally.ERP 9 MADE Easy.
4. Bimlendu Shekhar- Tally Practical Work Book - 1: Computer/Mobile shop accounting and inventory management with GST.
5. Satapathy, Sanjay- TallyERP9 Book Advanced Usage: A Practical Hands-On Self Study Approach Book on TallyERP 9 Accounting Tutorial for Students, Businessman, Teachers.

## WEB RESOURCES

- <https://www.javatpoint.com/tally>
- <https://tallysolutions.com/learning-hub/>
- <https://www.tutorialkart.com/tally/tally-tutorial/>
- [https://www.tutorialspoint.com/tally\\_erp9\\_with\\_gst/index.asp](https://www.tutorialspoint.com/tally_erp9_with_gst/index.asp)
- <https://www.tallyschool.com/tally-accounting-tutorials/>

## MAPPING: COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOME

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	1	2
CO2	2	2	2	2	2
CO3	3	3	1	2	2
CO4	2	2	2	1	2
CO5	2	2	1	2	1
AVERAGE	2.2	2.4	1.6	1.6	1.8

**PEDAGOGY:** Software used in Lab: Tally.ERP 9

## **SKILL ENHANCEMENT COURSE**

### **VIVAC PRACTICAL ACCOUNTING**

**Total Hours: 75**

**Subject Code: 20USSSE5ST3**

**Credits: 3**

**L-T-P: 1-1-2**

#### **Course Objectives**

1. To help the students to develop cognizance of the importance of accounting in organization financial statements
2. To facilitate the students to understand accounting concepts with MS-Office.
3. To train the students in preparations of final accounts and other financial statements in Tally
4. To Equip Students with the specialized knowledge in the field of Taxation System.

#### **Course Outcomes**

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

CO 1 Acquire the knowledge of accounting process through computers.

CO2 Understand the preparation of Trading, Profit & Loss Account and Balance sheet using MS Office.

CO3 learn and practice Computerized Accounting Systems using Tally. ERP. 9.

CO4 Sympathize with the concept of tax implications and filing of return.

CO5 Comprehend the principles of taxation, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market-oriented economy.

#### **Course Outline**

##### **UNIT-I:**

**(15 Hours)**

**Basics of Accounting** - Single Entry System, Cash Book, Bank Book, Introduction to Double Entry System of Accounting, Double Entry System of Accounting, Double Entry System of Accounting - Different Entities, Double Entry System of Accounting – Final, Depreciation, GST, DT and Interest Calculation, EMI Calculation.

**UNIT-II:****(15 Hours)**

**MS Office** - MS Word - Feature & Navigation, MS Word - Finalisation, Collection Of Data in Excel, Retrieval of Data in Excel, Understanding TB, Understanding PL & BS, MS Excel - Feature & Navigation, MS Excel – Finalisation, Company Accounts in Excel, Company Accounts in Excel - Cash and Bank Ledger, Double entry System in Excel.

**UNIT-III:****(15 Hours)**

**TALLY ERP 9** - Tally Introduction, Data Entry in Tally, Tally Reports, Understanding Tally Reports.

**UNIT-IV:****(15 Hours)**

**Tax Implications** - Basic Introduction, Residence/ Scope of Tax, General Exemptions, Salaries, Introduction to IFHP, Capital Gains, PGBP, IFOS, Set/Off and Carry Forward, Deductions from total income, Advance Tax Computations, Interest Computation, TDS, TDS Returns, Income Tax Return and Form 3CD.

**UNIT-V:****(15 Hours)**

**GST** - Concept and Features of IDT, Principal Constitutional aspects, Levy and Collection of SGST & IGST, Application, Concept of Supply, Charge of Tax, General Exemption List, Composition Levy, Time of Supply, Value of Supply, ITC Adjustment, Computation of Liability, Registration of IDT, Tax Invoice, Credit and Debit Notes, E-way Bill and Returns.

**Mapping of CO with PSO**

<b>CO /PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	3	3	3	2
<b>CO2</b>	2	3	3	3	2
<b>CO3</b>	2	3	3	3	2
<b>CO4</b>	2	3	3	3	2
<b>CO5</b>	2	3	3	3	2
<b>AVERAGE</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

# **SEMESTER VI**

## MANAGEMENT ACCOUNTING

**Total Hours: 75**

**Subject Code:20UAFCT6017**

**Credit: 4**

**L-T-H:3-1-6**

### COURSE OBJECTIVES

1. To enlighten the students with the concept of Management Accounting.
2. To enable the students to learn various Ratios and its impact in the business.
3. To expose students about the preparation of Cash flow Statement as per AS-3.
4. To acquaint knowledge about preparation of various types of budgets.
5. To analyze the various Capital budgeting techniques and identify better projects for managerial decision making.

### COURSE OUTCOME

CO1: Understand the basic concepts of Management Accounting.

CO2: Analyse the Financial statements with Ratio Analysis.

CO3: Prepare Cash flow statement as per AS-3

CO4: Design various types of budgets required for the Management.

CO5: Select better project by applying appropriate Capital budgeting Technique.

### COURSE OUTLINE

#### UNIT I

**(15 HOURS)**

Management Accounting – Meaning, Scope, Importance and Limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting. Analysis and Interpretations of financial statements – Nature, Objectives, Tools – Methods – Comparative statements, common size statement and trend analysis.

#### UNIT II

**(15 HOURS)**

Ratio Analysis – Interpretations, Benefits and Limitations – Classification of ratios - Liquidity, Profitability, Turnover, Solvency or Financial Ratios.

#### UNIT III

**(15 HOURS)**

Preparation of Cash Flow Statements (as per AS -III)

#### UNIT IV

**(15 HOURS)**

Budgets and Budgetary control – Meaning, Objectives, Merits and Demerits – Types of Budgets – Production, Cash and flexible budgets.

#### UNIT V

**(15 HOURS)**

Capital Expenditure Control – Capital budgeting techniques – payback period – Accounting Rate of Return – Net Present Value method.

**THEORY: 20% PROBLEMS:80%**

## RECOMMENDED TEXT FOR STUDENTS

1. Reddy T S & Hariprasad Reddy Y. (2000). Management Accounting. Margham Publications.
2. Maheswari S.N. (2013). Cost and Management Accounting. Sulthan Chand and sons.
3. Murthy A & Gurusamy. (2009). Management Accounting. Tata McGraw Hill.
4. Pillai R S N & Bagavathi. (2010). Management Accounting. S Chand & Co Ltd.
5. Arora M N. (2012). Cost & Management Accounting. Vikas Publishing.

## REFERENCE BOOKS

1. Khan, M.Y. & Jain P K. (2014). Management Accounting. Tata McGraw Hill.
2. Sharma R K & Shashi K. Gupta. (2014). Management Accounting. Kalyani Publishers.
3. Pandey I M. (2018). Management Accounting. Vikas Publishing.
4. Narasimhan. (2017). Management Accounting. Cengage India publishers.
5. Gupta K L. (2019). Management accounting. Sathiya Bhawan Publications.

## JOURNAL

- Journals of Management Accounting
- Journals of international Financial Management and Accounting
- Journal of Taxation

## WEB RESOURCES

- <https://www.toppr.com>
- <https://www.clear-tax.in>
- <https://www.journals.elsevier.com>
- <https://www.researchgate.net>.
- <https://open.umn.edu>.

## MAPPING: COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

**PEDAGOGY:** Chalk and Talk, Problem solving, Exercise, Assignment



## **ADVANCED COST ACCOUNTING**

**Total Hours: 75**

**Subject Code:20UAFCT6018**

**Credit: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To Familiarize the students about the methods of costing, unit costing tenders, Job costing and batch costing.
2. To impart knowledge on contract costing.
3. To Gain though knowledge on process costing
4. To explain about operating costing on (transport, power supply, cinema theatre).
5. To educate the students about managerial costing and decision making.

### **COURSE OUTCOME**

CO1: Familiarize the students about the methods of costing ,unit costing tenders, Job costing

and batch costing.

CO2: Gain knowledge on contract costing.

CO3: Aimed to familiarize with problems on process costing

CO4: Practical exposure about operating costing on (transport, power supply, cinema theatre).

CO5: Ability to solve managerial costing and make decision.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Methods of costing: Unit Costing- Tenders or Quotations- Job Costing- Batch costing EBQ .

#### **UNIT II**

**(15 HOURS)**

Contract costing- Preparation of Contract Accounts – Contractee Account – Preparation of Balance Sheet.

#### **UNIT III**

**(15 HOURS)**

Process Costing – Features of Process Costing – Process Accounts – Process Losses and Gains.

#### **UNIT IV**

**(15 HOURS)**

Operating Costing- Transport, Power Supply, Cinema Theatre.

## UNIT V

(15 HOURS)

Marginal Costing as a technique – Marginal Costing – BEP Analysis- profit Planning- contribution – Key Factor – Margin of Safety. Marginal Costing- Decision making – Sales – Mix – Exploring new markets- Make or Buy Decisions – Shut down or Continue.

### RECOMMENDED TEXT FOR STUDENTS

1. Reddy T S & Hariprasad Reddy Y.(2000). Cost Accounting. Margham Publications
2. Murthy A & Gurusamy S.(2009). Cost Accounting. Tata McGraw Hill
3. Pillai R S N & Bagavathi V.(2010). Cost Accounting. S chand.
4. Palaniappan R & Hariharan N.(2020). Cost Accounting Theory & Practice. Wiley Publications.
5. Aggrawal Simmi, Jain S P & Narang K L.(2016). Cost Accounting Principles & practices. Kalyani publishers.

### REFERENCE BOOKS

1. S.P. Jain S P & Narang K L.(2019). Cost Accounting. Kalyani Publishers
2. Mitra J K.(2009). Advanced Cost Accounting. New Age International.
3. Nigam & Jai. (2010). Cost Accounting Principles and Practices. Prentice Hall of India Publishers
4. Sharma N K.(2001). Advanced Cost Accounting. ABD publishers.
5. Iyengar S P.(2009). Cost Accounting. Sultan Chand & Sons.

### JOURNAL

- International Journal of Accounting Research
- Accounting, Asia-Pacific, Journal of Accounting
- International Journal of Accounting and Finance

### WEB RESOURCES

- [www.cost-accounting-info.com](http://www.cost-accounting-info.com)
- [www.accountingchum.coms](http://www.accountingchum.coms)
- [www.accountingnotes.net](http://www.accountingnotes.net)
- [icmai.rnj.in](http://icmai.rnj.in)
- [ostmgmt.org](http://ostmgmt.org)

**MAPPING: COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES**

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Average</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PEDAGOGY:** Chalk and Talk, Problem solving, Exercise, Assignment.

## **INCOME TAX, LAW AND PRACTICE-II**

**Total Hours: 75**

**Subject Code:20UAFCT6019**

**Credit: 4**

**L-T-H: 3-1-6**

### **COURSE OBJECTIVES**

1. To give an understanding of the relevant provisions of capital gains and its exemptions
2. To acquaint the students with computation of Income from other sources
3. To introduce practical aspects of clubbing of Income and Set off and carry forward of losses
4. To explain the various deductions available for individuals while computing Gross Total Income
5. To Impart knowledge about CBDT, TDS and Income Tax authorities

### **COURSE OUTCOME**

CO1: Explain the concept of capital gains and rules relating to its exemptions

CO2: Computation of Income from other sources

CO3: Obtain knowledge about clubbing of Income and set off and carry forward of losses

CO4: Analyse various deductions available for Individuals in computation of Gross Total Income

CO5: Acquire knowledge about Income Tax Authorities, CBDT and TDS.

### **COURSE OUTLINE**

#### **UNIT I**

**(15 HOURS)**

Income under capital gains –short-term, long-term capital gains-certain transaction not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances-Exempted capital gains computation of capital gains

#### **UNIT II**

**(15 HOURS)**

Income from other sources –their computation –grossing up – deduction in computing income under the head and other related provisions.

#### **UNIT III**

**(15 HOURS)**

Clubbing of Income –Deemed incomes –Provisions of the Act relating to clubbing of income – Set off – Carry forward and set off of losses.

#### **UNIT IV**

**(15 HOURS)**

Permissible deductions from gross total income –Sec.80C, 80CCC,80CCCD,80DD,80DDB,80E, 80G, 80GG, 80GGA,80QQB,80RRB,80U-Assessment of Individual(Covering capital gains , Income from other sources including the abovementioned deductions –Computation of Tax).

## UNIT V

(15 HOURS)

Income Tax Authorities –Powers of the central Board of Direct Taxes (CBDT) Commissioners of Income Tax and Income Tax officers –Assessment Procedures –self Assessment –Best Judgement Assessment – Income Escaping Assessment (Re- assessment)-Advance payment of Tax –Meaning and Due dates –Deduction of Tax at source-Meaning.

### RECOMMENDED TEXT FOR STUDENTS

1. Gaur V P, Narang D B, Puja GauR& Rajeev Puri.(2020). Income Tax Law and Practice. Kalyani Publishers.
2. Hariharan.(2021).Income Tax Law andPractice. Vikas Publications.
3. Hariprasad Reddy Y. ( 2021).Income Tax Law andPractice.Margham Publication.
4. Taxmann's.(2020). Income tax Act. Taxmann Publications.
5. Taxmann's.(2020). Taxation of capital gains.Taxmann Publications.

### REFERENCE BOOKS

Vinod & Singhania K.(2021).Students Guide to Income Tax. Taxmann Publications Pvt. Ltd.  
Reddy T S & Hari Prasad Reddy Y. (2020). Income Tax theory Law and Practice. Margham Publications.  
Gaur & Narang.(2021).Income Tax Law and Practice. Kalyani Publications.  
Singhania.( 2020). Income Tax Law and Practice. Taxmann's publications.  
Ravi Gupta and Girish Ahuja.(2021). Income Tax. Commercial law publishers.

### JOURNAL

- Journal of Taxation
- Journal of Accounting and Taxation
- Vision: Journal of Indian Taxation

### WEB RESOURCES

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.taxlawsonline.com](http://www.taxlawsonline.com)  
[www.taxmann.com](http://www.taxmann.com)  
[www.incometaxindiafilling.gov.in](http://www.incometaxindiafilling.gov.in)  
[www.eztax.in](http://www.eztax.in)

### MAPPING: COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	2
CO 2	3	3	3	3	2
CO 3	3	3	3	3	2
CO 4	3	3	3	3	2
CO 5	3	3	3	3	2

**PEDAGOGY:** Lecture with chalk and talk method, Assignment, Exercises, PPT

**COMPUTER APPLICATIONS IN BUSINESS – II  
ELECTIVE PRACTICAL-II**

**Total Hours: 75**

**Subject Code: 20UAFEP6002**

**Credit: 5**

**L-T-H: 3-2-6**

**COURSE OBJECTIVES**

Objective 1: To enable students to know about the applications of SPSS package

Objective 2: To make students use MS-Excel appropriately in business.

**COURSE OUTCOMES**

CO1: Understand Measures of Central Tendency using SPSS

CO2: Analyze Dispersion and Correlation using SPSS

CO3: Utilize MS-Excel to calculate NPV, to prepare Cash Budget and Flexible Budgets

CO4: Evaluate the Break-Even Analysis

CO5: Demonstrate the Variance of Analysis using MS-Excel

**COURSE OUTLINE**

**SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCE**

**UNIT I: MEASURES OF CENTRAL TENDENCY (15 HOURS)**

Construction of frequency tables - Graphical representation of data - Measures of central tendency – computation of mean, median and mode

**UNIT II: DISPERSION AND CORRELATION (15 HOURS)**

Measures of dispersion – Computation of standard deviation and variance - Correlation coefficient – computation of Karl Pearson’s and Spearman’s correlation-chi square test- ANOVA using SPSS

**MS-EXCEL**

**UNIT III: BUDGETS (15 HOURS)**

Calculation of NPV of projects –preparation of Cash Budget - Flexible Budgets

**UNIT IV: BREAK- EVEN ANALYSIS (15 HOURS)**

Break-Even Analysis - Comparison of prices across years of Multiple products

**UNIT V: VARIANCE ANALYSIS (15 HOURS)**

Variance Analysis – Material and Labour only

**RECOMMENDED TEXT FOR STUDENTS**

1. SmrutiBulsari, SPSS in Simple Steps by Kiran Pandya, Sanjay SinhaDreamtech Press
2. Minhas, Davinder Singh. Ms Excel (all You Wanted To Know About). India: Sterling Publishers Private Limited, 2003.
3. JeevandeepPrakashan- Computers @ School, MS Excel- JeevandeepPrakashan Pvt Ltd.
4. McCormick, Keith, and Salcedo, Jesus- SPSS Statistics for Data Analysis and Visualization- Wiley publishers
5. Everitt, Brian S., and Landau, Sabine- A Handbook of Statistical Analyses Using SPSS- Taylor & Francis.

**BOOKS FOR REFERENCE**

1. Andrei Besedin- IBM SPSS Statistics 21 Brief Guide- Andrei Besedin, IBM Corporation.
2. Apte- Statistical Tools For Managers (using Ms Excel). India: Excel Books, 2009.
3. Barrett, Karen C., Morgan, George A., Leech, Nancy L.,- IBM SPSS for Intermediate Statistics: Use and Interpretation, Fourth Edition. United Kingdom: Taylor & Francis, 2012.
4. Roy Ageloff, Patrick Carey, June Jamrich Parsons, Dan Oja, Carol DesJardins- New Perspectives on Microsoft Excel 2013, Comprehensive Enhanced Edition- Cengage Learning
5. Wagner, William Edward- Using IBM SPSS Statistics for Social Statistics and Research Methods- SAGE Publications, 2011.

**WEB RESOURCES:**

- <https://study.sagepub.com/paternoster/student-resources/spss-datasets>
- <https://study.sagepub.com/aldrich3e/student-resources/ibm%C2%AE-spss-%C2%AE-sample-files>
- <https://tc.instructure.com/courses/7394/pages/sample-data/edit>
- <http://spss.allenandunwin.com.s3-website-ap-southeast-2.amazonaws.com/data-files.html>
- <https://www.excel-easy.com/>

**MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	2	1
CO2	3	1	3	2	2
CO3	2	1	2	2	2
CO4	3	3	2	2	1
CO5	2	3	3	2	2
<b>AVERAGE</b>	<b>2.6</b>	<b>1.8</b>	<b>2.6</b>	<b>2</b>	<b>1.6</b>

**PEDAGOGY:** Software used in Lab: SPSS 14, Microsoft Excel.

## **PROJECT**

**Total Hours: 75**

**Subject Code:20UAFPR6001**

**Credit: 5**

**L-T-P: 0-5-6**

- 1. Students will carry on Individual Research Projects relating to Marketing, Human Resource Management, Finance and other related areas of Commerce.**
- 2. Every individual student will be guided by a staff for preparation of project according to the chapter-wise requirements viz.,**
  - Introduction**
  - Review of literature**
  - Conceptual framework/ Theoretical Background**
  - Data Analysis and Interpretation**
  - Findings, suggestions and conclusion**
  - Annexure- Questionnaire, Bibliography**

**At the end of the Semester, Viva voce exam will be conducted for 80 Marks (external) and 20 marks (internal) for 5 credits.**



## **INTERNSHIP**

**Total days:30**

**Subject Code:20UAFIP6001**

**Credits: 2**

### **END SEMESTER EXAM PATTERN (VIVA-VOCE)**

During 6<sup>th</sup> semester viva voce exam will be conducted for 60 Marks (external) and 40 marks (internal) for 2 credits.

### **PEDAGOGY**

Students need to arrange for an internship in Accounting and Auditing firms for a period of 30 days at the end of 4<sup>th</sup> semester.

After completion of the 30 days of Internship a report for around 10 pages along with the certificate from respective concerns will be submitted by the students.